

Virginia's Nonprofit Sector: An Economic Force

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September 2008

Johns Hopkins Nonprofit Economic Data Project



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Nonprofit Economic Data Bulletin Number 32

A Joint Report of the Johns Hopkins Center for Civil Society Studies,
the Connect Network, and The Community Foundation
Serving Richmond and Central Virginia

We would like to thank the following funders:



Center for Nonprofit Excellence
Jessie Ball duPont Fund
Mary Washington Hospital Foundation
Rappahannock United Way
Virginia Network of Nonprofit Organizations

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Acknowledgments

We are grateful to the Connect Network and The Community Foundation *Serving Richmond and Central Virginia*, who led the development of this study; to Suzette Denslow, who helped us gain access to Virginia's workforce data; and to those who had the foresight to recognize the importance of funding this study. We would also like to thank Hillary Belzer (design and production), Mimi Bilzor (editorial guidance), and Susan Lorentz and Valerie Eubert (technical support) at The Johns Hopkins University.

Suggested Citation

Virginia's Nonprofit Sector: An Economic Force, by Lester M. Salamon, Stephanie Lessans Geller, and Wojciech Sokolowski (Baltimore: Johns Hopkins Center for Civil Society Studies, 2008). Copies of this report are available on the Center for Civil Society Studies website (www.jhu.edu/ccss), the Connect Network website (www.connectnet.org), and The Community Foundation *Serving Richmond and Central Virginia* website (www.tcfrichmond.org).

The Johns Hopkins Nonprofit Economic Data Project

State and Regional Nonprofit Economic Data Bulletins

California Nonprofit Employment (Nonprofit Employment Bulletin No. 7, 2001)
Connecticut Nonprofit Employment (Nonprofit Employment Bulletin No. 8, 2002)
Florida's Nonprofit Sector: An Economic Force (Nonprofit Economic Data Bulletin No. 29, 2008)
Georgia Nonprofit Employment (Nonprofit Employment Bulletin No. 16, 2004)
Illinois Nonprofit Employment Update (Nonprofit Employment Bulletin No. 21, 2005)
Illinois Nonprofit Employment (Nonprofit Employment Bulletin No. 4, 2001)
Indiana Nonprofit Employment (Nonprofit Employment Bulletin No. 22, 2005)
Louisiana Nonprofit Employment Update (Nonprofit Employment Bulletin No. 24, 2005)
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Maine Nonprofit Employment (Nonprofit Employment Bulletin No. 12, 2003)
Maryland Nonprofit Employment Update (Nonprofit Employment Bulletin No. 31, 2008)
Maryland Nonprofit Employment Update (Nonprofit Employment Bulletin No. 28, 2007)
Maryland Nonprofit Employment Update (Nonprofit Employment Bulletin No. 25, 2006)
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Maryland Nonprofit Employment Update (Nonprofit Employment Bulletin No. 17, 2004)
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National Nonprofit Economic Data Bulletins

Employment in America's Charities: A National Overview (Nonprofit Employment Bulletin No. 26, 2006)
In Search of the Nonprofit Sector: Improving the State of the Art (Nonprofit Employment Bulletin No. 13, 2003). Also published as: Salamon, Lester M., and Sarah Dewees. 2001. *In Search of the Nonprofit Sector: Improving the State of the Art*. Working Papers of the Johns Hopkins Center for Civil Society Studies. Baltimore: Johns Hopkins Center for Civil Society Studies.
What Nonprofit Wage Deficit? (Nonprofit Employment Bulletin No. 14, 2003). Also published as: Salamon, Lester M. Winter 2002. "What Nonprofit Wage Deficit?" *The Nonprofit Quarterly*, pp. 61–62. Baltimore: Johns Hopkins Center for Civil Society Studies.
Nonprofit Organizations: New Insights from QCEW Data (September 2005). Also published as: Salamon, Lester M., and S. Wojciech Sokolowski. September 2005. "Nonprofit Organizations: New Insight from QCEW Data." *Monthly Labor Review*, pp. 19–26. Washington, D.C.: U.S. Bureau of Labor Statistics.
Full text available on the Center for Civil Society Studies website: www.jhu.edu/ccss.

VIRGINIA'S NONPROFIT SECTOR: AN ECONOMIC FORCE

A JOINT REPORT OF

THE JOHNS HOPKINS
NONPROFIT ECONOMIC
DATA PROJECT,
THE CONNECT NETWORK,
AND THE COMMUNITY
FOUNDATION SERVING
RICHMOND AND CENTRAL
VIRGINIA

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KEY FINDINGS

A MAJOR ECONOMIC PRESENCE

1. With nearly 350,000 workers—including 211,000 paid workers and an additional 139,000 full-time equivalent volunteer workers—Virginia's nonprofit sector is the second largest employer among Virginia industries (see pages 4-5).
2. Generating \$30.7 billion in revenues, expending over \$27.4 billion, and holding over \$66.7 billion in total assets in 2005, the Virginia nonprofit sector also has a substantial financial footprint in the state (see page 5).
3. Though sizeable, Virginia's nonprofit sector is proportionally smaller than its counterparts elsewhere in the nation. Thus, the nonprofit share of total employment in Virginia is well below the U.S. average (see page 5).
4. The relative size of Virginia's nonprofit sector would appear even less substantial were it not for the unusually large nonprofit presence in the northern part of the state, near Washington, D.C., a product of the influence of the federal government (see page 6).

A DIVERSE SECTOR

5. Nonprofits in Virginia are active in a wide range of fields, including the arts, education, health, social services, and civic life (see pages 6-7).
6. Virginia nonprofits are also geographically diverse. Seventy percent of the state's nonprofit organizations and nearly three-quarters of the state's nonprofit workers are located within three regions—the Northern Region, the Hampton Roads Region, and the Central Region. But nonprofits account for above average shares of total employment in other regions, including the Valley Region, the West Central Region, the Eastern Region, and the Hampton Roads Region (see pages 8-10).

FUNDING SOURCES

7. The major sources of Virginia nonprofit revenue are government and fees for service, which accounted for at least 68 percent of Virginia's nonprofit revenue in 2005 (see page 11).
8. Charitable giving in Virginia is marginally above the U.S. average when measured as a share of adjusted gross income (see pages 12-13).
9. While Virginia houses some sizeable foundations, the foundation field remains proportionally much smaller in Virginia than in many of its counterparts across the country (see page 13).

A GROWING SECTOR

10. Virginia nonprofit expenditures grew by 32 percent after adjusting for inflation between 1998 and 2005. This rate exceeded the growth in U.S. nonprofit expenditures (23 percent) and the growth in U.S. gross domestic product (GDP) (21 percent), but lagged behind the growth of nonprofit expenditures in the South Atlantic region (see pages 13-14).
11. Between 1995 and 2005, nonprofit employment in Virginia grew nearly three times faster than public employment and nearly twice as fast as for-profit employment (see page 15).
12. Although nonprofit employment is increasing, however, in a number of major fields employment in for-profit firms is growing more rapidly. Reflecting this, Virginia nonprofits are losing "market share" in a number of significant fields, including higher education, hospitals, social assistance, and home health care services (see page 17).

NONPROFIT WAGES

13. Although the overall average weekly wages of Virginia nonprofit workers are lower than those of for-profit workers, in industries in which nonprofits and for-profits are both involved, nonprofit workers earn more, on average, than their for-profit counterparts (see pages 19-20).

CHAPTER I: INTRODUCTION

Largely invisible to most Virginia residents is a set of institutions that, taken together, constitute the state's second largest employer, deliver the lion's share of the available health, cultural, and social services, enliven the state's democracy, and add immeasurably to its citizens' overall quality of life.

This mystery component of Virginia life is the vast array of private hospitals, universities, symphonies, art galleries, soup kitchens, nursing homes, family service agencies, churches, civic agencies, and many more that comprise Virginia's private "nonprofit sector."

These organizations play a far more important part in the Virginia economy and society than is widely recognized. Yet their impact and importance are rarely examined and are therefore regularly overlooked.

This report takes a major step toward bringing this invisible sector out of the shadows, demonstrating in the process the enormous stake that Virginians have in its continued viability and health. More specifically, the report focuses on six major topics:

- The overall size of Virginia's nonprofit sector – the number of organizations and their expenditures, assets, and number of workers;
- The distribution of this nonprofit activity by field, region, and size of organization;
- The sources of nonprofit revenue;
- The extent of recent nonprofit growth;
- The resulting changes in the "market position" of nonprofit providers; and
- The relative wage levels of nonprofit and for-profit employers.

What emerges from this discussion is a picture of a set of institutions with far greater economic heft than is commonly recognized, a diverse and dynamic sector, but also one that trails the nation along a number of important dimensions and that therefore has even greater potential than it is now exhibiting.

Before turning to these findings, however, it may be useful to describe the context within which Virginia's nonprofit organizations are operating because this defines the needs to which these organizations must respond. In addition, it will be useful to spell out a bit more precisely what the nonprofit sector is and what portion of it is the focus of this report.

Virginia Realities—The Context of Nonprofit Operations

Virginia nonprofits are operating in a state that is expanding quite rapidly. In 2006, Virginia had 7.6 million people, making it the twelfth largest state in the nation. Between 2000 and 2006, the population of Virginia grew by 8 percent, considerably faster than the U.S. average. What is more, this growth is expected to accelerate in the future. Thus, from 2000 to 2030, Virginia's population is estimated to increase by nearly 39 percent, well above the expected 29 percent growth rate for the nation as a whole.

Such rapid growth implies rapidly increasing demands not only for infrastructure such as schools, roads, and housing, but also for a wide assortment of human services, ranging from child care to nursing home care, and from education to health. As the population of Virginia residents aged 65 and older is expected to grow by a sizeable 133 percent over this same period, Virginia will face particular pressure to expand and strengthen services geared to its eldest inhabitants.

Unfortunately, these demands come at a time when the state is facing a serious budget shortfall, which may force it to cut existing health, education, and other services.¹ What is more, the state remains characterized by significant economic disparities, despite its relatively low unemployment rate and one of the highest median household incomes in the country. Thus:

- The percentage of African-American Virginians living below the poverty level is more than double the percent of Caucasians living in poverty (17.1 percent vs. 7.5 percent, respectively).²
- The gap between the highest and lowest paid workers in Virginia is larger than in any other state in the nation.
- The gap between white and African-American wages in Virginia has not narrowed since 1979 and is consistently

¹ Based on the Center for Budget and Policy Priorities report, "13 States Face Total Budget Shortfall of at Least \$23 Billion in 2009." Retrieved March 26, 2008 from <http://www.cbpp.org/12-18-07sfp.pdf>.

² See the U.S. Census Bureau's American FactFinder, "Virginia: S1701. Poverty Status in the Past 12 Months." Retrieved June 16, 2008 from <http://factfinder.census.gov>.

higher than the gap nationwide.

- Since 2001, the percentage of Virginians without health insurance has continued to rise. One likely cause is the significant decline in the percentage of workers obtaining coverage from their employer, which decreased from a high of 70 percent in 1979 to its current low of 57 percent.
- While some parts of the state, such as Northern Virginia, have experienced an economic boom in recent years fueled in important part by increased federal spending, other parts, such as the Richmond area and West Piedmont, have suffered job losses since the early 1990s.³

What Is the Nonprofit Sector?

These serious disparities translate into significant demands on the state’s private nonprofit sector. But what exactly is the “nonprofit sector”?

The answer to this simple question is unfortunately rather complex. For one reason, U.S. tax law actually delineates no fewer than twenty-seven separate sections under which

Figure 1.1: Types of tax-exempt organizations under U.S. law

| Tax Code Section | Type of tax-exempt organization |
|------------------|--|
| 501 (c) (1) | Corporations organized under an act of Congress |
| 501 (c) (2) | Title-holding companies |
| 501 (c) (3) | Religious, charitable, educational, etc. |
| 501 (c) (4) | Social welfare |
| 501 (c) (5) | Labor, agriculture organization |
| 501 (c) (6) | Business leagues |
| 501 (c) (7) | Social and recreational clubs |
| 501 (c) (8) | Fraternal beneficiary societies |
| 501 (c) (9) | Voluntary employees’ beneficiary societies |
| 501 (c) (10) | Domestic fraternal beneficiary societies |
| 501 (c) (11) | Teachers’ retirement fund |
| 501 (c) (12) | Benevolent life insurance associations |
| 501 (c) (13) | Cemetery companies |
| 501 (c) (14) | Credit unions |
| 501 (c) (15) | Mutual insurance companies |
| 501 (c) (16) | Corporations to finance crop operation |
| 501 (c) (17) | Supplement unemployment benefit trusts |
| 501 (c) (18) | Employee-funded pension trusts |
| 501 (c) (19) | War veterans’ organizations |
| 501 (c) (20) | Legal services organizations |
| 501 (c) (21) | Black lung trusts |
| 501 (c) (25) | Holding companies for pensions |
| 501 (d) | Religious and apostolic organizations |
| 501 (e) | Cooperative hospital service organizations |
| 501 (f) | Cooperative service orgs of operating educational organization |
| 521 | Farmers’ cooperatives |
| 527 | Political organizations |

Source: Internal Revenue Service, 1995

organizations can claim exemption from federal income taxes as nonprofit organizations (see Figure 1.1). These categories include social welfare organizations, business leagues, and credit unions, to name just a few.

Of these, our focus is on organizations that claim tax exemption under just one of these sections—Section 501(c) (3), which is reserved for “charitable, religious, educational, scientific, literary,” and related organizations. Included here are private, not-for-profit hospitals, clinics, colleges, universities, elementary schools, social service agencies, child care centers, orchestras, museums, theaters, environmental organizations, homeless shelters, soup kitchens, and many more.

Gaining a clear understanding of these organizations is further complicated, however, by the inadequacies of our statistical systems. At least four different sources of data are available on the nation’s nonprofit 501(c)(3) organizations, and they offer different pictures of even the most basic parameters of Virginia’s nonprofit sector. For example:

- The Internal Revenue Service’s Exempt Organization Master File puts the number of 501(c)(3) organizations in Virginia as of 2005 at 23,619. But this listing is rarely purged and may include many defunct organizations (see Figure 1.2).
- A more precise picture includes only the organizations that have actually filed the Form 990 that the Internal Revenue Service requires of all non-religious nonprofit organizations with at least \$25,000 in expenditures, and the Form 990-PF that the IRS requires of all private foundations. These listings record 10,414 Virginia nonprofit 501(c)(3) organizations as of 2005, of which 1,473 are private foundations.

Figure 1.2: Number of nonprofits in Virginia, by source, 2005

| | |
|----------------|----------------------|
| EOMF | 23,619 organizations |
| IRS 990 filers | 10,414 organizations |
| ES-202 | 4,382 organizations |

Sources: EOMF – Internal Revenue Service, Exempt Organization Master File; 990 – National Center for Charitable Statistics, based on IRS Form 990 data; ES-202 – Covered Wage and Employment Program, U.S. Bureau of Labor Statistics, tabulations provided in cooperation with the Johns Hopkins Nonprofit Economic Data Project

³ For more details about these and related trends, see the Commonwealth Institute’s report, “A Growing Divide: The State of Working Virginia.” Retrieved March 26, 2008 from <http://www.thecommonwealthinstitute.org/pages/StateofWorking/stateofworking.pdf>.

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- Yet a third picture of the scope of the nonprofit universe in Virginia is available from the employment data compiled by the Virginia Employment Commission in cooperation with the federal Bureau of Labor Statistics (the so-called ES-202 data set). This body of data, which covers all nonprofits with at least 4 employees, identifies just 4,382 nonprofit 501(c)(3) organizations in Virginia.

Clearly, considerable care must consequently be taken in analyzing the scope of the Virginia nonprofit sector, even when we restrict our attention to the 501(c)(3) “charitable” portion of this sector, as we do here. Generally speaking, the data are more reliable to depict the scale of the sector’s resources—its revenues, expenditures, and employment—than the number of organizations. We therefore focus on these variables here.

To do so, we draw on several different data sources—the Form 990 filings nonprofits submit to the IRS, the ES-202 employment records, recent surveys of volunteering carried out by the U.S. Census Bureau, and Internal Revenue Service data on charitable giving. The result is a comprehensive picture of the scope, distribution, and recent trends in this important, but overlooked, component of Virginia’s economy and society.

It is important to note, however, that while the data used in this report comprise the most robust and up-to-date data currently available on Virginia nonprofits, they are not without their limitations, as noted more fully in Appendix A. In particular:

- **Employment data.** Probably the most reliable data used here cover nonprofit employment. In particular, we tapped the Quarterly Census of Employment and Wages, the so-called ES-202 data source, which is part of the nation’s unemployment insurance system. Assembled by state labor departments in cooperation with the federal Bureau of Labor Statistics through quarterly surveys of places of employment, the QCEW is a carefully assembled and monitored data source that provides more timely data on nonprofits than any other source. What is more, this is an “establishment-based” data source rather than an “organization-based” source, which means that each individual place of operation of an organization with multiple facilities is reported separately rather than having the entire employment assigned to the location of the organization’s headquarters. This provides a much clearer picture of the distribution of nonprofit activity among jurisdictions. Although the data source does not break its data down between nonprofit and for-profit places of employment,

the Hopkins Center has devised ways to accomplish such a break-down. The one shortcoming is that this source, in Virginia, covers only organizations with four or more workers.

- **Charitable giving.** Also quite reliable are data on charitable giving by individuals who itemize their deductions. Such data are assembled by the Internal Revenue Service on an annual basis and reported by state. The one significant limitation of this data source is that it does not cover giving by non-itemizers, which comprise 75 percent of all taxpayers, though well under 20 percent of all contributions.

- **Financial data.** Far less reliable are data on other nonprofit finances, most of which come from the Form 990 reports organizations are required to file with the Internal Revenue Service. Aggregated and made available by the National Center for Charitable Statistics, this source has several limitations:

- Because the forms are not utilized in an administrative system, they are not checked and verified in a systematic fashion. Research has thus revealed significant errors in the reported data.
- The 990 data are organization-based and not establishment-based, making it difficult to determine how resources are actually allocated geographically.
- Any given year’s file of 990 forms may have 990 reports covering as many as three different years because organizations have different fiscal years and many organizations file their 990s late. The 2005 990 data file, which was used here, thus contains records for organizations with fiscal years that end in 2003, 2004, and 2005.
- The 990 form treats government contracts and reimbursement payments (e.g., Medicaid) as equivalent to market sales, and government grants as equivalent to private charitable contributions. This makes it impossible to get a clear picture of government’s contribution to the financing of the sector since the government revenue is merged with market sales and private philanthropy, respectively.

These limitations are inherent in the 990 data, and they have affected our reported results. Illustrative of the problems this creates are the following:

- The Hospital Authority of the City of St. Petersburg sold the nonprofit Southside Regional Medical Center to the for-profit Community Health Systems in 2003,

and the proceeds were deposited in the Cameron Foundation (the funds managed by the foundation and disbursed through its grantmaking activities are the direct result of this sale). Because the 2005 990 file contains (a) 2003 revenue data from the Hospital Authority of Petersburg (i.e., its revenues before the sale occurred); and (b) 2004 revenue data for the Cameron Foundation, which were inflated in 2004 because that was the year the Foundation assumed the liquidated assets from the hospital sale, both these revenues were included in the Form 990 file and in this report.

- The American National Red Cross, a nationwide organization, reported its headquarters in Virginia in 1995, but in the District of Columbia in 2005. Because the 990 Form is an organization-based data system, the entire \$3.9 billion nationwide budget of the American National Red Cross disappeared from the Virginia nonprofit sector between these two years, creating a misleading drop in nonprofit expenditures in its field.

Fortunately, the use of the more accurate ES-202 data helps us to minimize the effects of these data limitations. In the

balance of this report we outline the major findings that emerge from such an analysis, focusing first on the overall scale of the Virginia nonprofit sector and then examining the other five topics identified above.

CHAPTER II: A MAJOR ECONOMIC PRESENCE

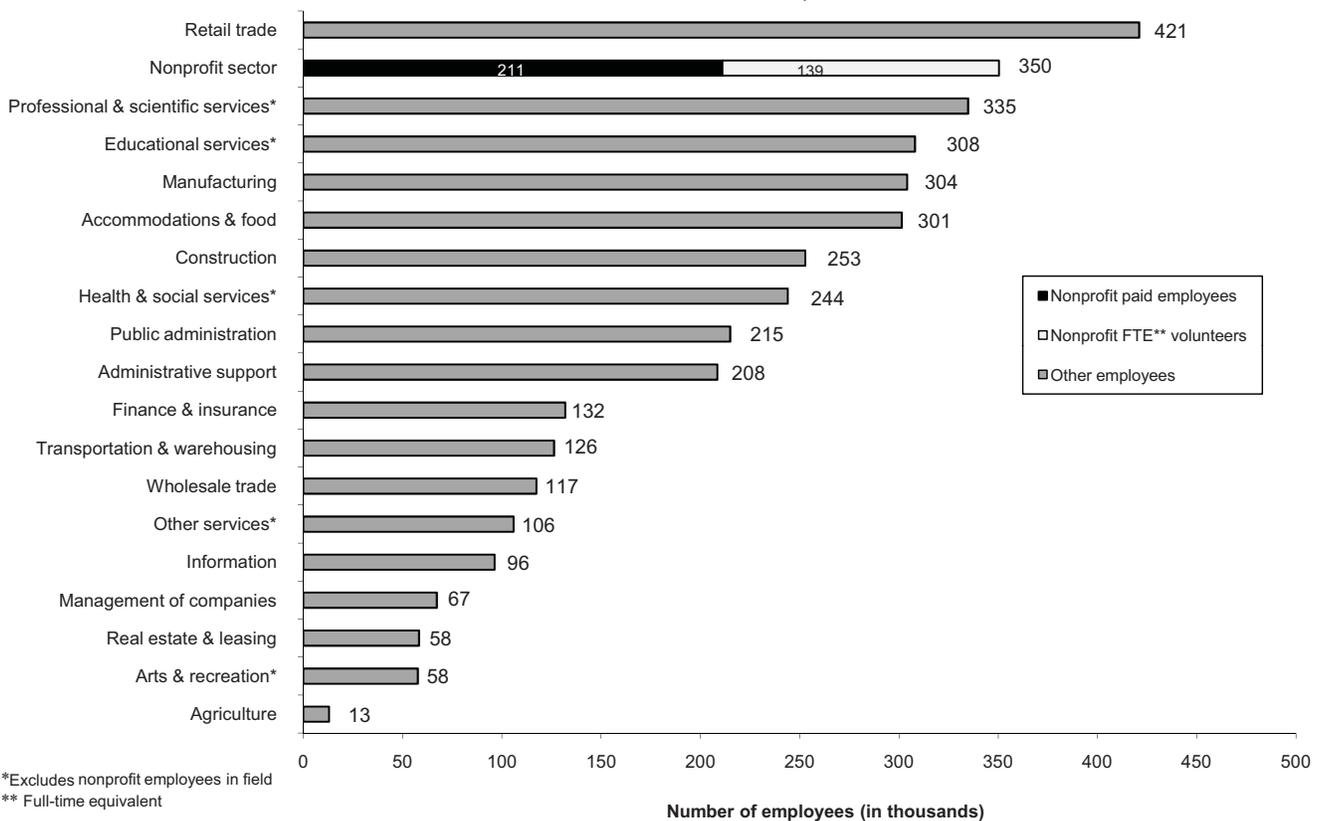
Finding I: The private nonprofit 501(c)(3) sector is a major economic force in Virginia.

Employment

Virginia’s private, nonprofit organizations engaged nearly 350,000 workers as of the second quarter of 2005. This includes approximately 211,000 paid workers and an additional 139,000 full-time equivalent volunteer workers.

- This workforce makes Virginia’s nonprofit sector the second largest industry in the state in terms of employment,⁴ behind only retail trade (see Figure 2.1). More specifically, including paid workers and full-time equivalent volunteer workers, Virginia nonprofits employ:

Figure 2.1: Employment in Virginia nonprofit sector in comparison to selected Virginia industries, 2005



⁴ Industries refer to the eighteen industries identified in the North American Industrial Classification System (NAICS).

- Twenty-seven times more workers than the state's renowned agriculture industry;
 - Six times more workers than the state's entire real estate and leasing industry;
 - More than three and a half times as many workers as the state's information industry;⁵
 - Nearly three times as many workers as the state's wholesale trade and transportation industries;
 - More than two and a half times as many workers as the state's banking, finance, and insurance industry;
 - More than a third more workers than the state's construction industry; and
 - About 15 percent more workers than the state's entire manufacturing industry.
- The paid workforce of Virginia nonprofits alone represents a significant 5.9 percent of the total Virginia workforce (or 1 out of every 17 workers), more than the state's banking and insurance, and real estate and leasing industries combined.

Finances

In addition to being a sizeable employer, the Virginia nonprofit sector has a sizeable financial footprint in the state. In particular, as of 2005, Virginia nonprofits:

- Generated \$30.7 billion in revenues;
- Spent over \$27.4 billion, including over \$8.2 billion in wages and compensation; and
- Held over \$66.7 billion in total assets.

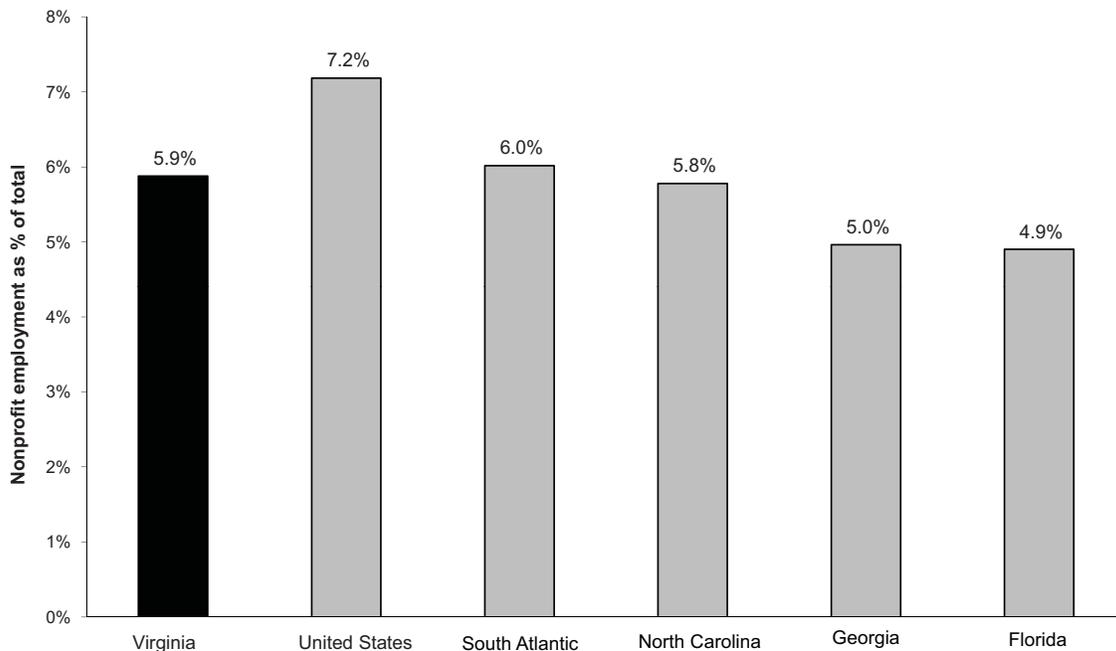
Moreover, through the \$8.2 billion in wages and compensation that they paid, Virginia's nonprofits generated at least \$461 million of income, sales and use tax revenues for Virginia governments.

Virginia Nonprofits in Context

Finding II: Though sizeable, Virginia's nonprofit sector is proportionally smaller than its counterparts nationally.

- The nonprofit share of total employment in Virginia, at 5.9 percent, though above the averages of several Southeast comparison states, including Florida (4.9 percent), Geor-

Figure 2.2: Nonprofit share of total employment Virginia vs. the nation, the South Atlantic and selected South Atlantic states*, 2005



*Data from other states are from 2004, the latest year for which they are available
Source: Johns Hopkins Nonprofit Economic Data Project based on ES-202 data

⁵ Information includes publishing industries, broadcasting and telecommunications, information and data processing services, and the motion picture and sound recording industries.

gia (5.0 percent), and North Carolina (5.8 percent), is well below the 7.2 percent U.S. average and marginally below the 6.0 percent South Atlantic average (see Figure 2.2).⁶

- The relative size of Virginia’s nonprofit sector would appear even less substantial were it not for the unusually large nonprofit presence in the northern part of the state, near Washington, D.C., a product of the influence of the federal government. Thus, as shown in Figure 2.3:
 - While overall nonprofit expenditures per capita in Virginia were \$3,616 in 2005, below the U.S. average but slightly above the South Atlantic average, in the northern part of the state they averaged \$4,656 per capita, almost 25 percent above the U.S. average.
 - In the balance of the state, however, nonprofit expenditures per capita averaged a much lower \$2,274, well below the U.S. average, the South Atlantic average, and the averages for all three comparison states—North Carolina, Georgia, and Florida, as Figure 2.3 also shows.
- This same pattern holds when the size of the nonprofit sector is measured in relation to gross state product. Thus,

nonprofit expenditures per \$1,000 of gross state product in Virginia, at \$78, are 14 percent less than the national average (\$91) and 6 percent below the South Atlantic average (see Figure 2.4). Though Virginia exceeds its South Atlantic neighbors, Florida, Georgia, and North Carolina, on this measure, this again is likely due to Northern Virginia’s above-average performance.

In short, Virginia’s nonprofit sector is a significant economic force, generating and expending billions of dollars and employing a significant proportion of Virginians. However, this sector remains relatively smaller in Virginia than in many of its counterparts across the country.

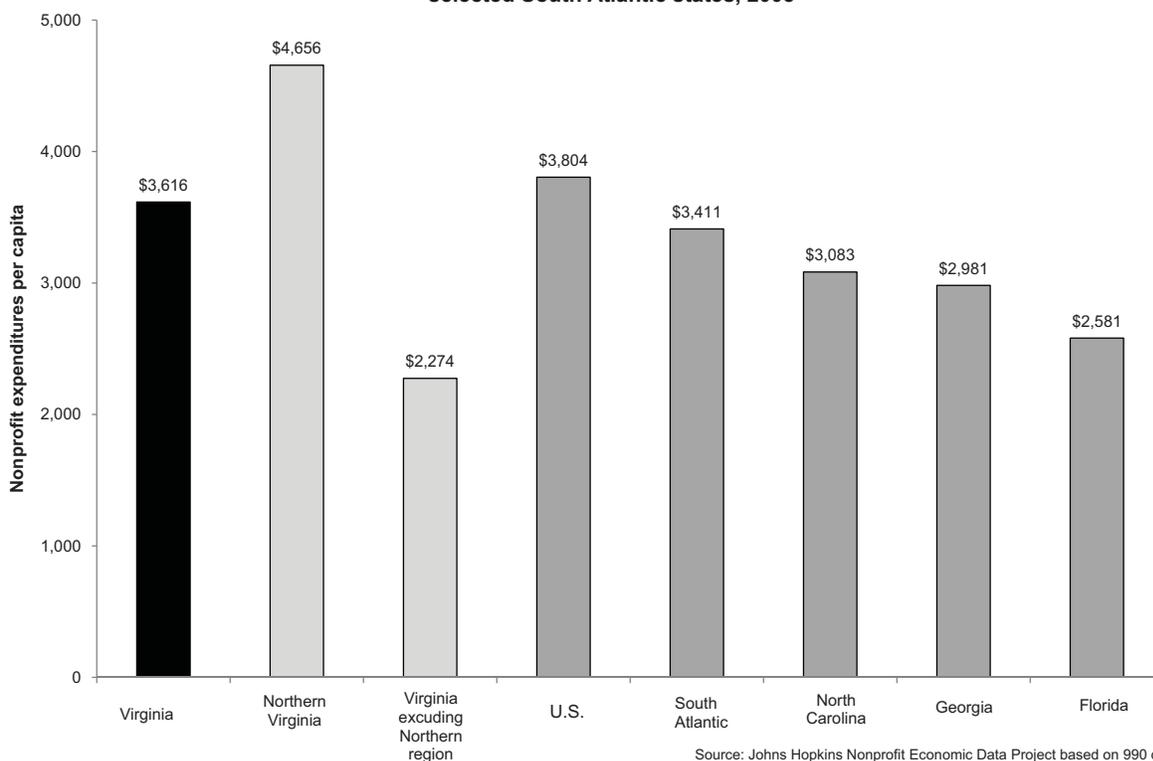
CHAPTER III: A DIVERSE SECTOR

Finding III: Virginia’s nonprofit sector is not only large. It is also highly diverse—by field, location, and size.

Distribution of Organizations

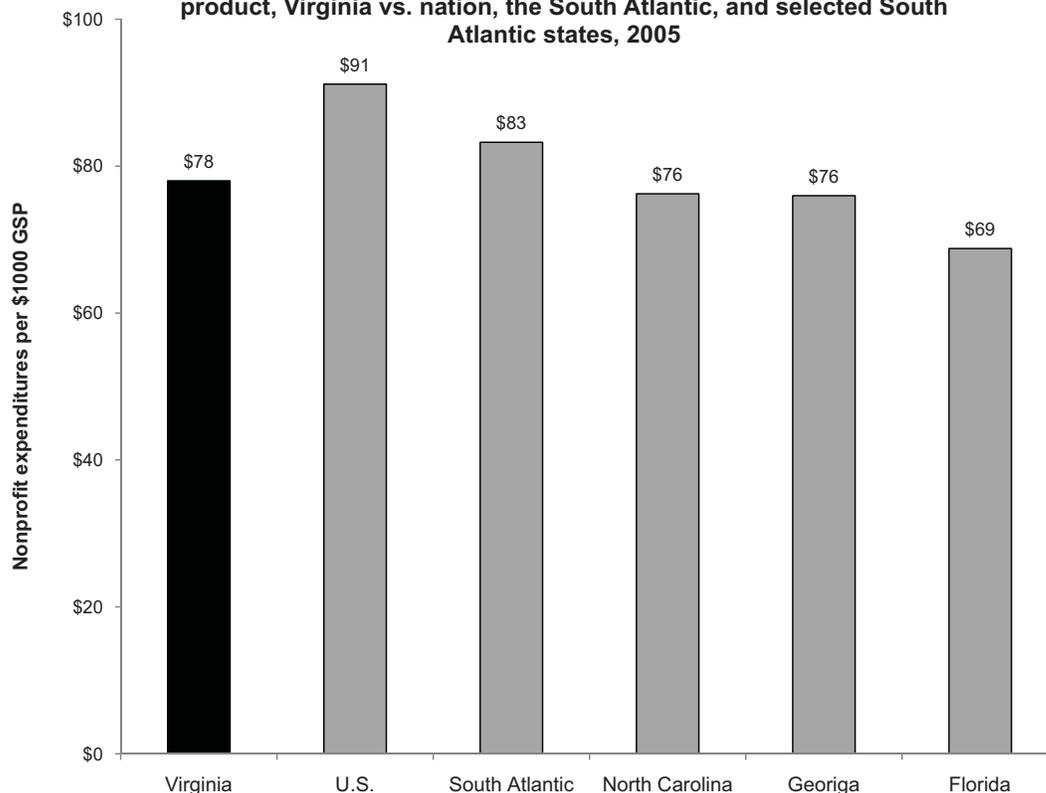
Nonprofits in Virginia are active in a wide range of fields, including the arts, education, health, social services, and civic life.

Figure 2.3: Nonprofit expenditures per capita, Virginia vs. the nation, the South Atlantic and selected South Atlantic states, 2005



⁶ Our state-level partner, Connect Network, selected three comparison states (Florida, Georgia, and North Carolina) for this report.

Figure 2.4: Nonprofit expenditures per \$1000 of gross state product, Virginia vs. nation, the South Atlantic, and selected South Atlantic states, 2005



Source: Johns Hopkins Nonprofit Economic Data Project based on 990 data and the Bureau of Economic Analyses, Regional Economic Accounts

- In terms of numbers of organizations, the largest component of Virginia’s nonprofit sector is religious, grantmaking, and civic organizations, which comprise 47 percent of the state’s nonprofit organizations (see Figure 3.1). This category embraces places of religious worship (e.g., churches and temples), foundations and fundraising organizations, organizations that advocate for social and political causes (e.g., environmental advocacy organizations), and groups that protect or promote the interests of their members (e.g., professional associations).
- Sixteen percent of all Virginia nonprofits are in the arts, entertainment, and recreation field. This field includes a variety of groups such as performing arts companies, spectator sports groups, and museums.
- Fourteen percent of all Virginia nonprofits are in the social assistance field, which embraces individual and family services, community food and housing, relief services, vocational rehabilitation services, child daycare, and related services.
- Seven percent of the state’s nonprofits are in the health field. This includes ambulatory health care services (4 percent), nursing and residential care facilities (2 per-

cent), and hospitals (1 percent).

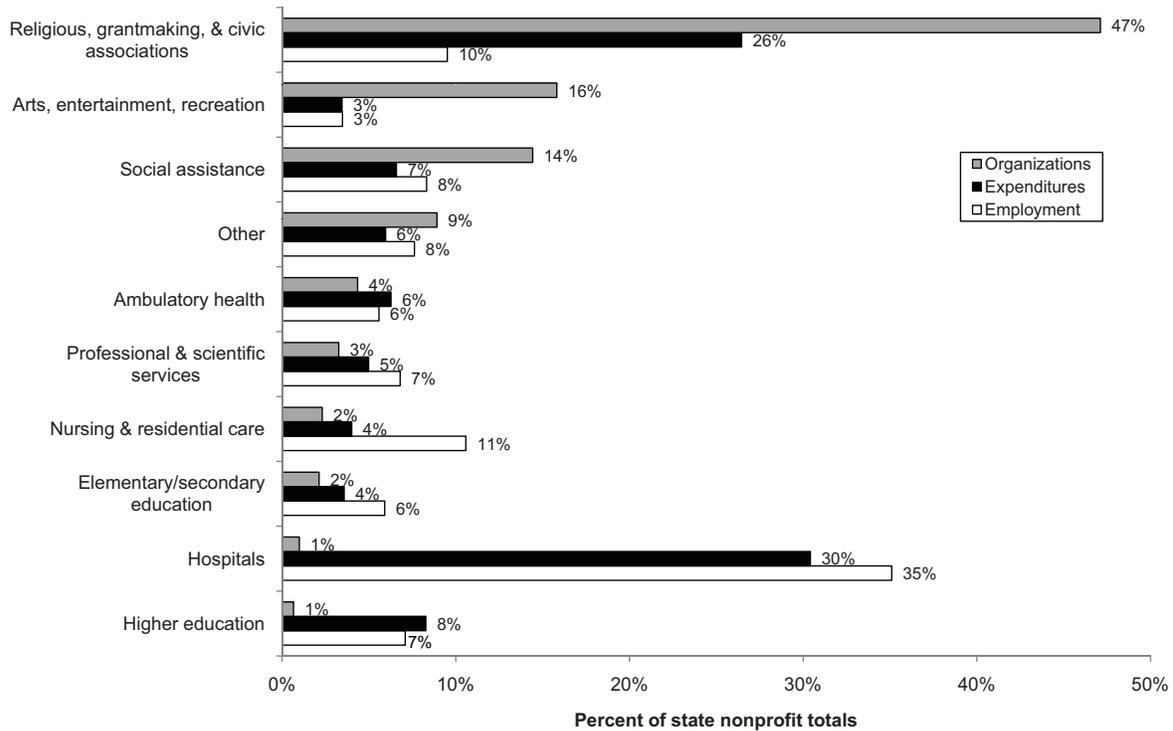
- Three percent of all nonprofits are in the education field, which includes elementary and secondary schools (2 percent) and higher education institutions (1 percent).

Distribution of Resources, by Field

While the largest proportion of Virginia’s nonprofits are religious, grantmaking, and civic groups, the largest proportion of the state’s nonprofit resources are in the health field. Thus:

- Representing just 7 percent of all nonprofits in the state, health organizations (embracing hospitals, ambulatory health care services, and nursing and residential care facilities) accounted for an impressive 41 percent of the state’s nonprofit expenditures and 52 percent of the state’s nonprofit employment in 2005 (see Figure 3.1).
- Hospitals controlled the bulk of these resources—representing just 1 percent of all nonprofits in the state, hospitals accounted for nearly a third (30 percent) of the sector’s expenditures and over a third (35 percent) of its employment.

Figure 3.1: Distribution of Virginia nonprofits by number of organizations, expenditures, and employment, 2005



Source: Johns Hopkins Nonprofit Economic Data Project based on ES-202 and 990 data

- Conversely, though comprising 16 percent of all nonprofits in the state, arts, entertainment, and recreation organizations accounted for just 3 percent of the sector’s expenditures, and 3 percent of its employment.

Comparison to National Patterns

As shown in Figure 3.2, the distribution of nonprofit expenditures in Virginia diverges significantly from the national pattern:

- The difference between the Virginia and national shares of religious, grantmaking, and civic organizations and professional and scientific services groups is especially striking and likely reflects the state’s proximity to Washington, D.C., which has resulted in a larger-than-average professional and scientific services industry in Northern Virginia and a concentration of advocacy and civic groups in the area.
- In addition to these fields, Virginia elementary and secondary schools account for a larger share of total nonprofit expenditures in Virginia than in the nation as a whole.
- In contrast, hospitals, ambulatory health groups, higher education institutions, and social assistance organizations

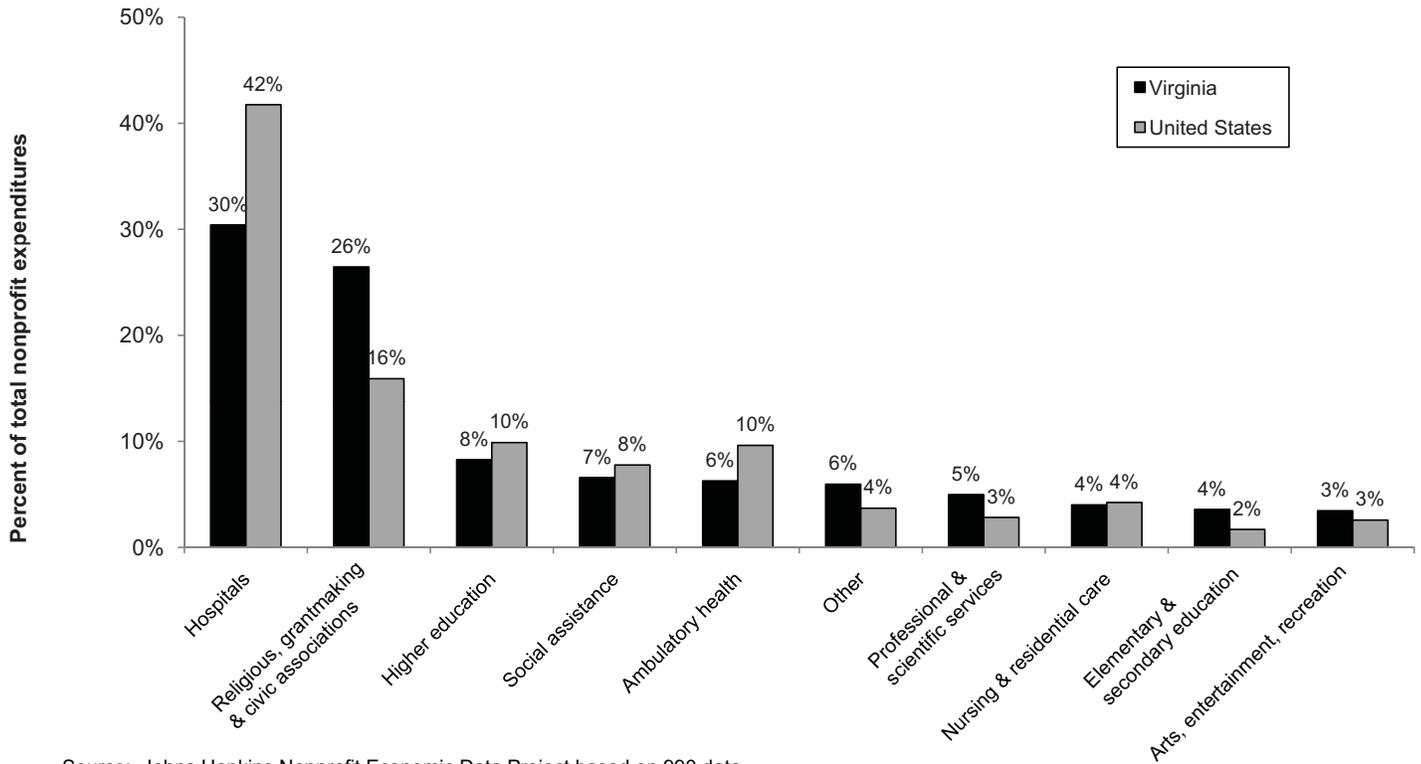
account for a smaller share of total nonprofit expenditures in Virginia than they do nationwide.

Geographic Distribution: A Statewide Presence

Virginia’s nonprofits are also geographically diverse. Seventy percent of the state’s nonprofit organizations and nearly three-quarters of the state’s nonprofit workers are located within three regions—the Northern Region, the Hampton Roads Region, and the Central Region (see Appendix B for a description of these regions). Not surprisingly, the bulk of the state’s population also resides in these areas. Thus:

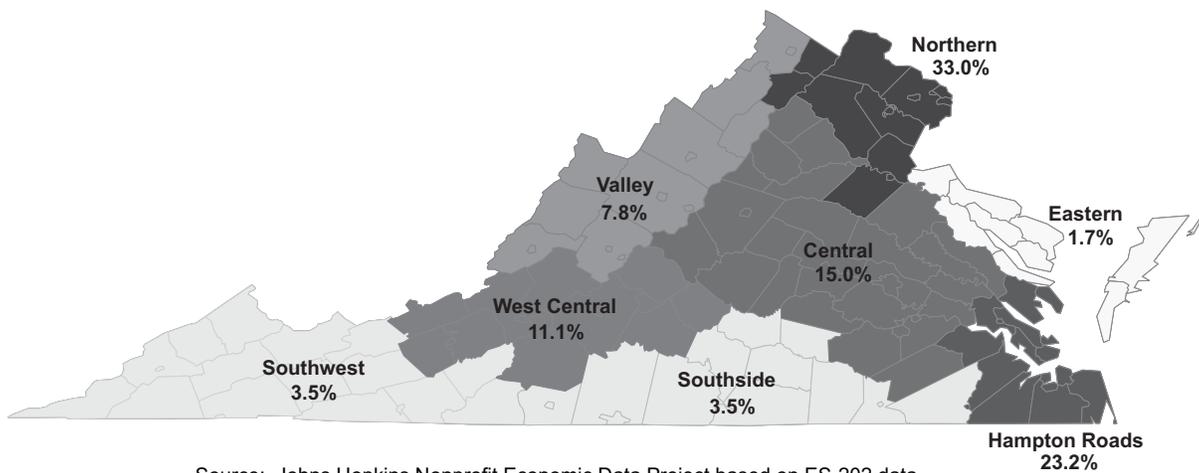
- A third (33 percent) of Virginia’s nonprofit employment is located in the state’s Northern Region, which contains major urban areas including Fairfax, Loudoun, Arlington, and Alexandria (see Figure 3.3).
 - Within this region, roughly half of its nonprofit employment is concentrated in Fairfax County. Sizeable proportions of nonprofit workers are also located in Alexandria City and Arlington County.
- Nearly a fourth (23 percent) of Virginia’s nonprofit employment is located in the Hampton Roads Region, which

Figure 3.2: Distribution of nonprofit expenditures by field, Virginia vs. the nation, 2005



Source: Johns Hopkins Nonprofit Economic Data Project based on 990 data

Figure 3.3: Distribution of Virginia nonprofit employment, by region, 2005



Source: Johns Hopkins Nonprofit Economic Data Project based on ES-202 data

encompasses Norfolk and Virginia Beach.

- Within this region, over a third of all nonprofit employees are located in Norfolk City. Other areas with significant proportions of nonprofit workers include Virginia Beach City and Newport News City.
- The Central Region, which includes Richmond, accounts for 15 percent of the state’s nonprofit employment.
 - Within this region, over half of all nonprofit employment is located in Richmond City and Henrico County.

While nonprofit employment is concentrated in these three regions, however, the density of nonprofit employment is actually higher in other regions. For example:

- In the Valley Region, nonprofits account for 8.2 percent of total employment, well above the state average of 5.9 percent (see Figure 3.4).
- Other regions in which nonprofits account for above average shares of total employment include the West Central Region (7.4 percent), the Eastern Region (6.9 percent), and the Hampton Roads Region (6.7 percent).
- Jurisdictions with especially sizeable nonprofit shares of total employment include Lexington City (35.1 percent), Winchester City (17.7 percent), Norton City (17.5 percent), Lancaster (16.4 percent), Williamsburg City (15.5 percent), and Northampton (15.2 percent).
- These data make clear that the nonprofit sector is truly a statewide presence.

Size Variation

Virginia nonprofits also vary widely by size.

- Most Virginia nonprofits (82 percent), or 4 out of every 5 organizations, are relatively small, with revenues less than \$1 million. But these organizations account for only 5 percent of all Virginia nonprofit expenditures (see Figure 3.5).
- By contrast, most Virginia nonprofit expenditures (61 percent) are made by the one percent of Virginia nonprofits with revenues of \$50 million or more.

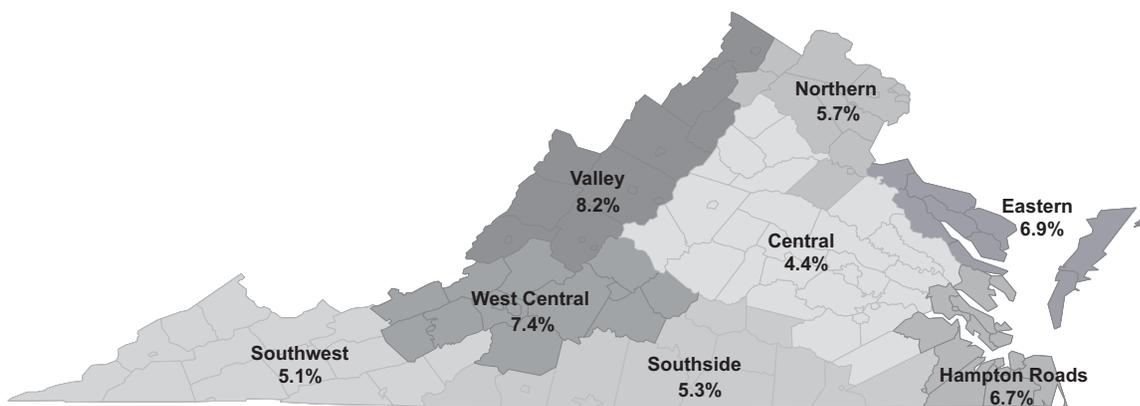
In short, Virginia’s nonprofit sector is made up of a considerable array of organizations of various sizes, operating in a wide range of fields and locations.

CHAPTER IV: REVENUES AND GENEROSITY

Finding IV: The revenue base of Virginia’s nonprofits, like that of the nation’s, differs significantly from what is widely believed.

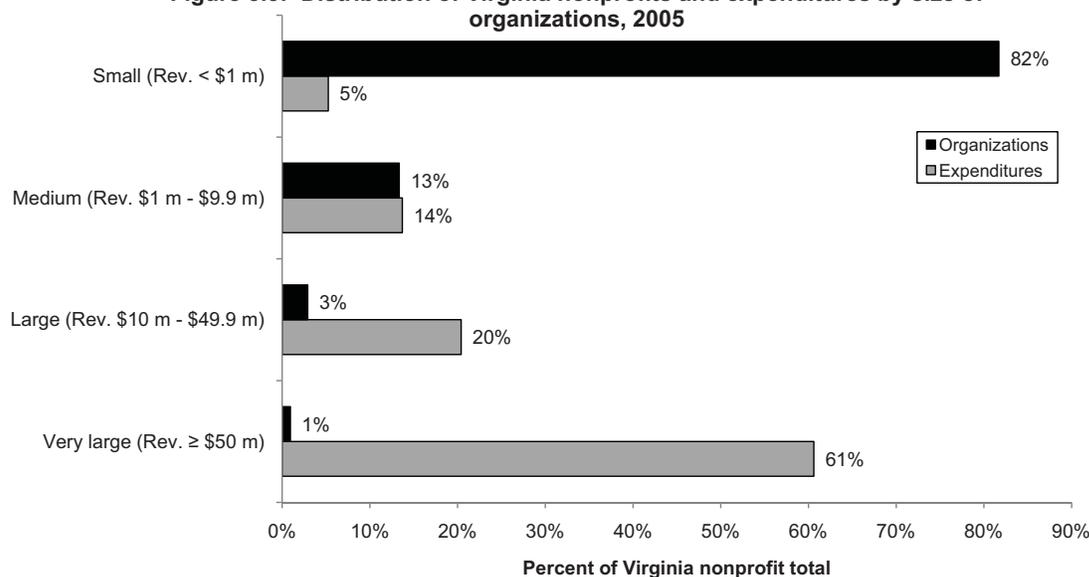
Gaining a clear idea of the revenue base of Virginia’s nonprofits is complicated by quirks in the available data sources, chiefly the 990 form. The 990 form unfortunately merges government grants together with charitable gifts, and government contracts and “voucher” payments such as Medicare and Medicaid together with nonprofit fees from sales of their services. This has the effect of overstating the share of nonprofit revenue that comes from both private charity and fees and understating the share that comes from government.

Figure 3.4: Virginia nonprofit employment as a percent of total employment, by region, 2005



Source: Johns Hopkins Nonprofit Economic Data Project based on ES-202 data

Figure 3.5: Distribution of Virginia nonprofits and expenditures by size of organizations, 2005



Source: Johns Hopkins Nonprofit Economic Data Project based on 990 data

Nevertheless, it is still possible to reach several conclusions about the revenue base of Virginia nonprofits. In particular:

Fees and Government: The Dominant Sources

Unquestionably, the major sources of Virginia nonprofit revenue are government and fees for service.

- At least 68 percent of Virginia’s nonprofit revenue came from government and fees as of 2005, and this does not even include the government support that reaches nonprofits in the form of grants.
- This means that no more than a third of total nonprofit income came from gifts and grants, including government grants. The share supplied by private charitable support was therefore likely to be well under 30 percent (see Figure 4.1).⁷
- As Figure 4.1 shows, this average obscures some significant variations by field. Specifically:
 - Religious, grantmaking, and civic organizations relied most heavily on grants and contributions, which accounted for over three-fifths (63 percent) of their total income.
 - Other fields in which grants and contributions constituted well over half of nonprofit income included arts,

entertainment, and recreation (60 percent); professional and scientific services (52 percent); and social assistance (51 percent).

- By contrast, nonprofit hospitals and nursing homes received the lion’s share of their income from government contracts, voucher payments, and private fees and less than 10 percent from grants and contributions.

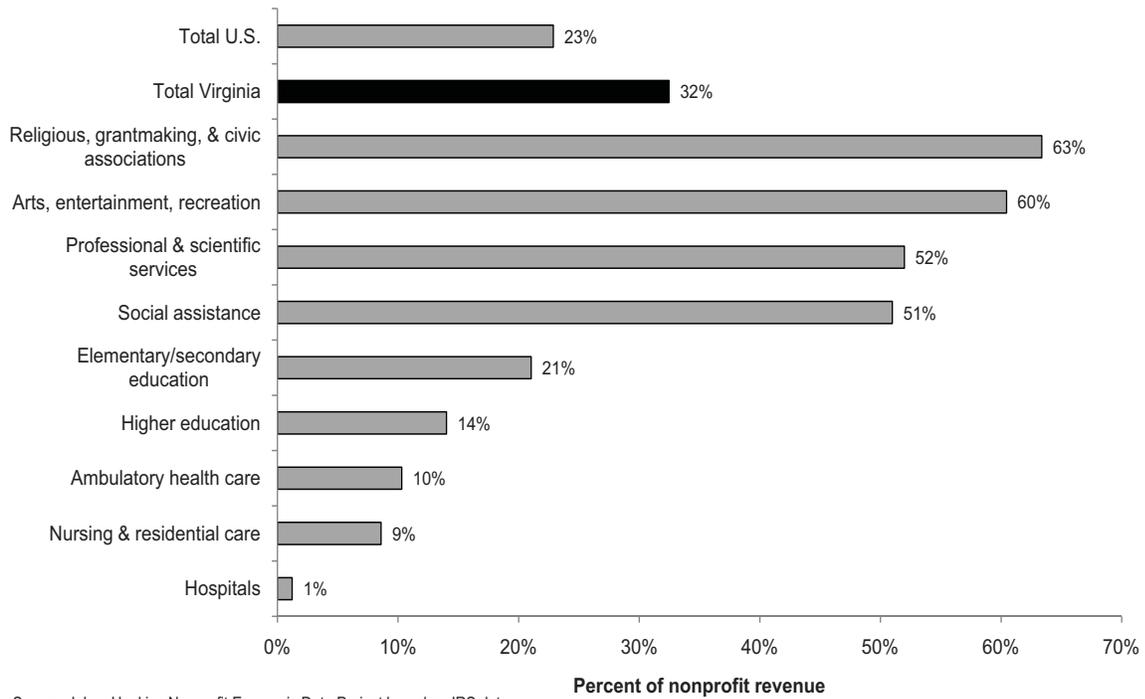
Relative Generosity

As Figure 4.1 also shows, Virginia nonprofits received a substantially higher proportion of their income from grants and contributions in 2005 than did nonprofits on average nationally (32 vs. 23 percent). It would be wrong to read into this figure a finding that Virginians are much more generous than their counterparts elsewhere, however. The grants and contributions share may appear significantly higher simply because other sources—particularly government contracts and voucher payments—are lower in Virginia than elsewhere.

This conclusion certainly finds support in other data that report more directly on the degree of generosity of Virginians. Such data are available from the Internal Revenue Service for taxpayers who itemize their deductions. These data suggest that Virginia is essentially on a par with the nation in relative generosity. In particular, as reflected in Figure 4.2:

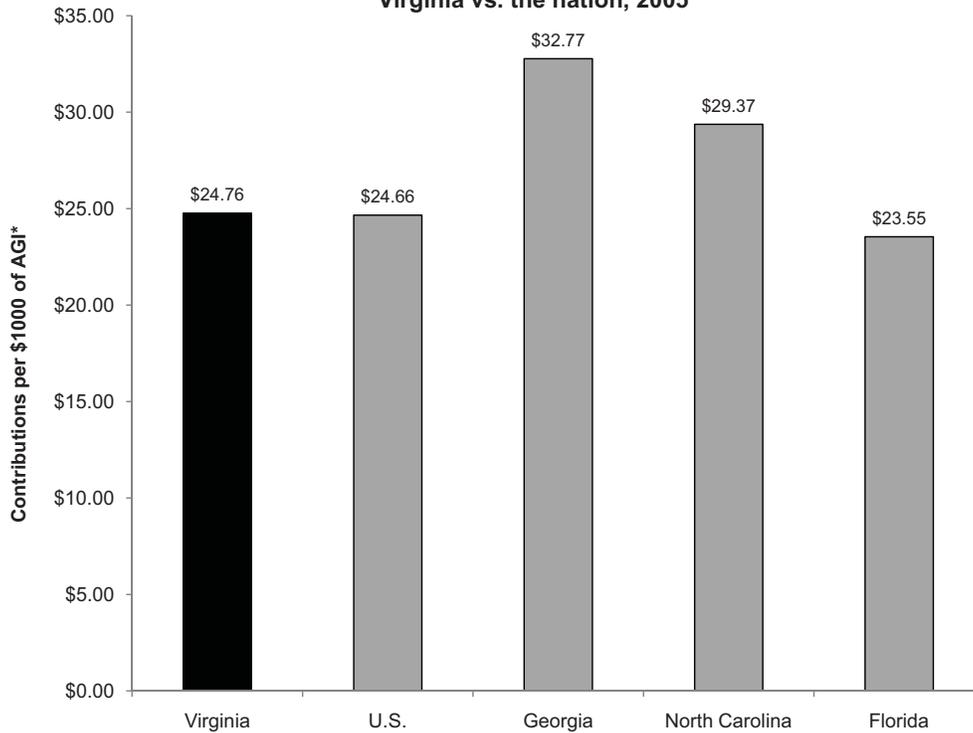
⁷ Grants and contributions include grants from foundations and government, as well as private contributions, which are all grouped together on the IRS Form 990 data available for analysis.

Figure 4.1: Proportion of Virginia nonprofit income from government grants and charitable contributions, by field, 2005



Source: Johns Hopkins Nonprofit Economic Data Project based on IRS data

Figure 4.2: Average charitable contributions per \$1000 of income, Virginia vs. the nation, 2005



*Adjusted Gross Income

Source: Johns Hopkins Nonprofit Economic Data Project based on IRS data

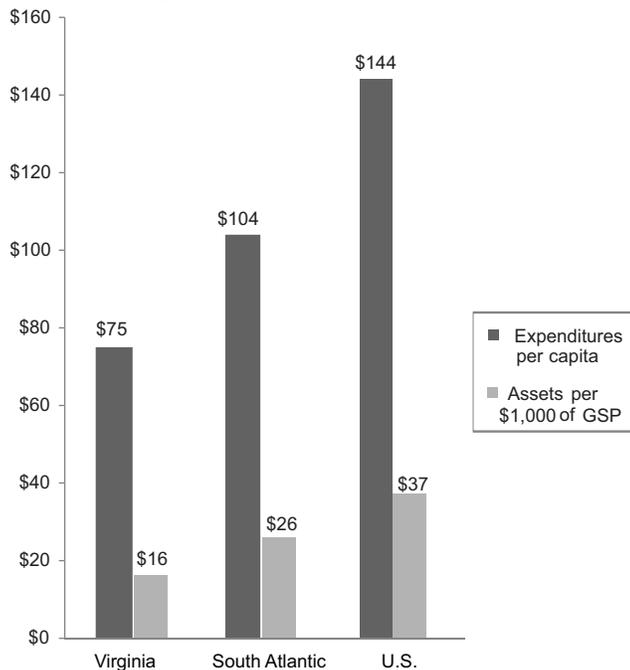
- For each \$1,000 of adjusted gross income,⁸ Virginians contributed an average of \$24.76 to nonprofit organizations in 2005.
- This puts Virginia just marginally above the U.S. average (\$24.76 vs. \$24.66, respectively).
- At the same time, this puts Virginia 5 percent ahead of Florida, but 24 percent behind Georgia and 16 percent behind North Carolina.

Foundations

In addition to individual giving, Virginia boasts a sizeable foundation sector.

- In 2005, there were 1,473 private foundations in Virginia, which generated \$854 million in revenues, held over \$5.7 billion in total assets, and expended nearly \$564 million.
- However, the foundation field remains relatively smaller in Virginia than in many of its counterparts across the country. Thus, in 2005 (see Figure 4.3):

Figure 4.3: Foundation expenditures and assets, Virginia vs. the nation and South Atlantic



Source: Johns Hopkins Nonprofit Economic Data Project based on 990 data and the Bureau of Economic Analyses, Regional Economic Accounts

- Virginia foundations expended \$75 per capita, which is almost half the U.S. average of \$144 per capita and 28 percent behind the South Atlantic average of \$104.
- Moreover, Virginia foundation assets are proportionally 57 percent below the U.S. average and 38 percent below the South Atlantic average (\$16 per \$1,000 of gross state product in Virginia vs. \$37 for the nation as a whole and \$26 for the South Atlantic).

Thus, while commanding significant resources, the foundation field is not as powerful in Virginia as it is elsewhere in the nation.

CHAPTER V: A GROWING SECTOR

Finding V: Though still smaller than its counterpart nationally, Virginia's nonprofit sector has been quite dynamic in recent years, growing at a rate that exceeds the national average. This is true, moreover, both with respect to expenditures and with respect to employment.

Overall Growth in Expenditures

- Virginia nonprofit expenditures grew by 32 percent after adjusting for inflation between 1998 and 2005.⁹ By contrast, U.S. nonprofit expenditures grew by a smaller 23 percent after adjusting for inflation during this same period, and the U.S. gross domestic product (GDP) grew by only 21 percent.
- However, while outperforming the national average, the growth of nonprofit expenditures in Virginia lagged behind the growth of nonprofit expenditures in the South Atlantic generally and in North Carolina and Florida—two of the three comparison states (see Figure 5.1).

Variations in Expenditure Growth Rates by Field

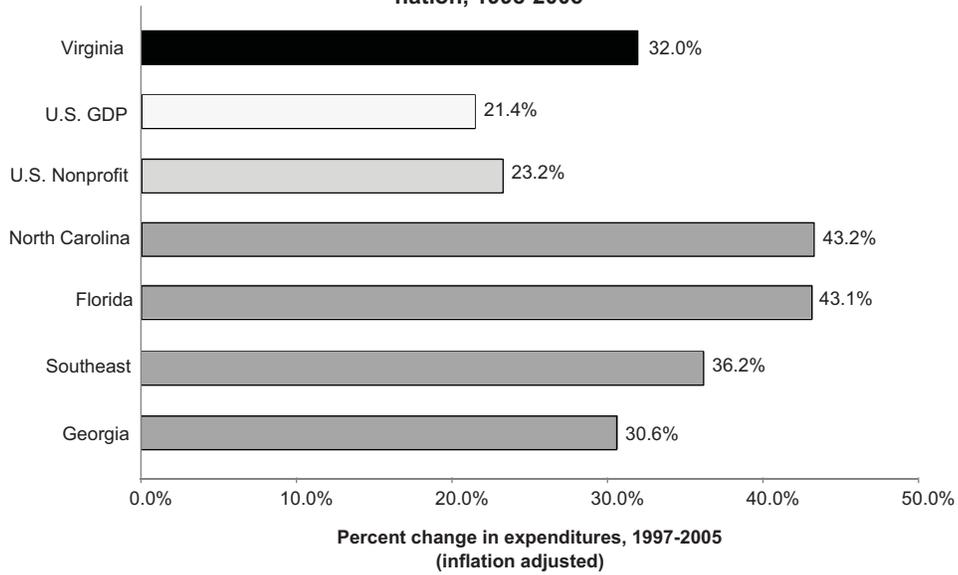
Considerable variations are apparent from field to field in the growth rate of Virginia nonprofit expenditures. In particular, as shown in Figure 5.2:

- Growth was especially rapid among ambulatory health care organizations, which boosted their expenditures 151 percent between 1998 and 2005 after adjusting for inflation.

⁸ Adjusted gross income (AGI) represents a person's gross income adjusted by certain IRS-allowed deductions (e.g., mortgage interest deduction, home property tax deduction). AGI is used by the IRS to calculate an individual's income tax liability.

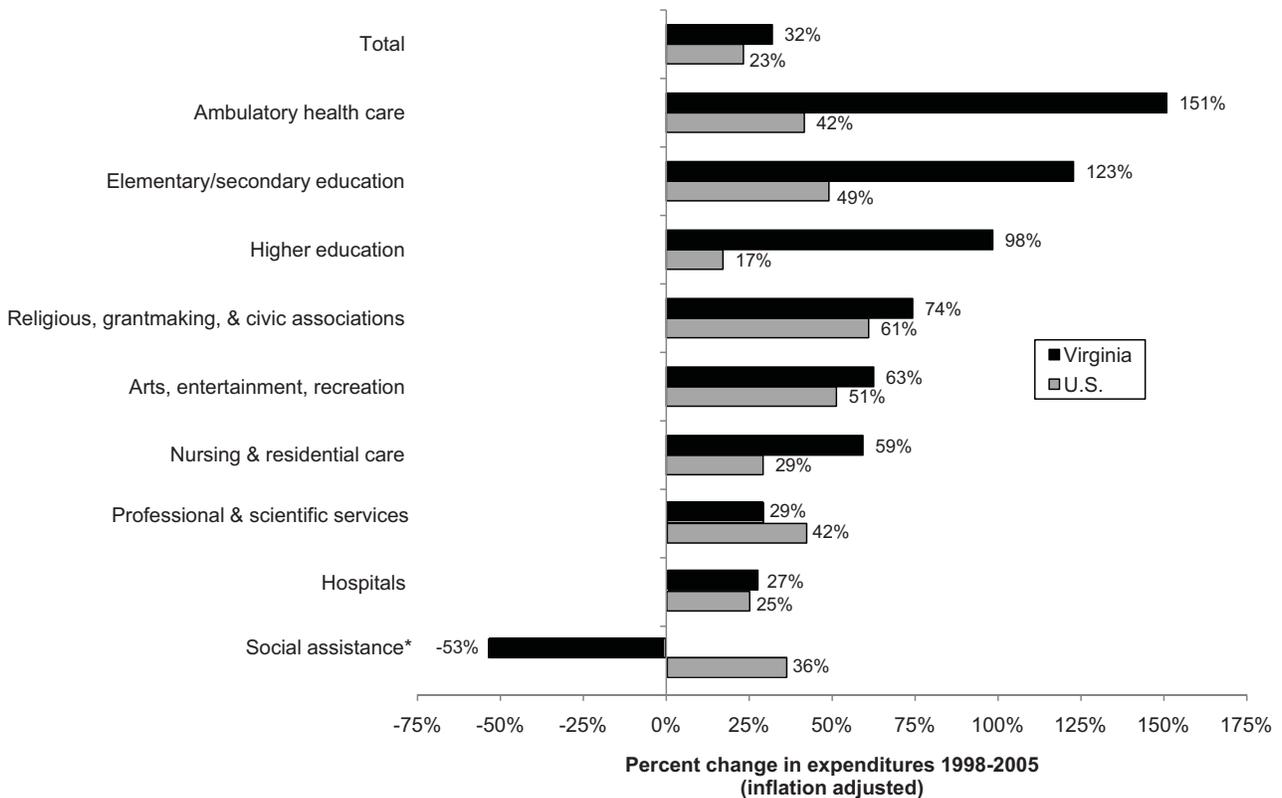
⁹ During the period analyzed (1998-2005), the American Red Cross—a nonprofit with nearly \$2 billion in expenditures in 1998, moved its reporting headquarters from Virginia to Washington, D.C. Excluding the Red Cross, Virginia nonprofit expenditures grew by nearly 46 percent after adjusting for inflation between 1998 and 2005.

Figure 5.1: Growth of nonprofit expenditures, Virginia vs. the nation, 1998-2005



Source: Johns Hopkins Nonprofit Economic Data Project based on 990 data

Figure 5.2: Growth in nonprofit expenditures by field, Virginia vs. the U.S.



Source: Johns Hopkins Nonprofit Economic Data Project based on 990 data

*The VA data includes the Red Cross, which moved its reporting headquarters from Virginia to Washington, D.C. during this period. When eliminated from the analysis, social assistance expenditures grew by 33 percent between 1998 and 2005.

- Other types of Virginia nonprofit organizations reporting well-above-average growth in expenditures between 1998 and 2005 included elementary and secondary schools (123 percent); higher education (98 percent); religious, grantmaking, and civic associations (74 percent); art, entertainment, and recreation (63 percent); and nursing and residential care (59 percent).
 - Moreover, in all of these fields, the growth of Virginia nonprofits exceeded the growth rate of U.S. nonprofits generally, and often by a considerable margin.
 - By contrast, Virginia nonprofit organizations in some fields recorded below-average growth in expenditures. Included here were social assistance (-53 percent), hospitals (27 percent), and professional and scientific services (29 percent).
- However, some of these figures are extremely misleading. Thus, the field of social assistance experienced such large negative growth because the Red Cross, an organization with expenditures in 1998 of nearly \$2 billion, moved its reporting headquarters from Virginia to Washington, D.C. during the time period analyzed.

When the Red Cross is excluded from the analysis, it becomes clear that social assistance expenditures actually grew by 33 percent between 1998 and 2005.

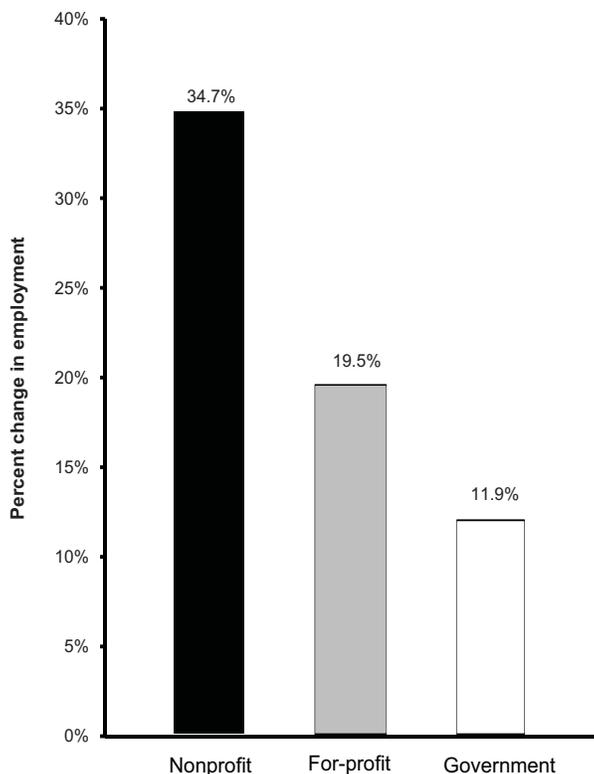
- Similarly, the hospital field's lower than average growth is likely due to the fact that several large hospitals were sold to for-profit corporations during this period, removing them from the nonprofit sector by the end of the period.

Overall Employment Growth

Accompanying the growth in expenditures of Virginia nonprofit organizations was a substantial growth in employment. As shown in Figure 5.3:

- Between 1995 and 2005, nonprofit employment in Virginia grew by 35 percent, adding an impressive 54,314 jobs to the state's total.
- The growth rate of nonprofit employment exceeded that of both the public and for-profit sectors over this ten-year period. In fact, nonprofit employment grew nearly three times faster than public employment and nearly twice as fast as for-profit employment (35 percent vs. 12 and 20 percent, respectively).

Figure 5.3: Percent change in employment, by sector, Virginia, 1995-2005



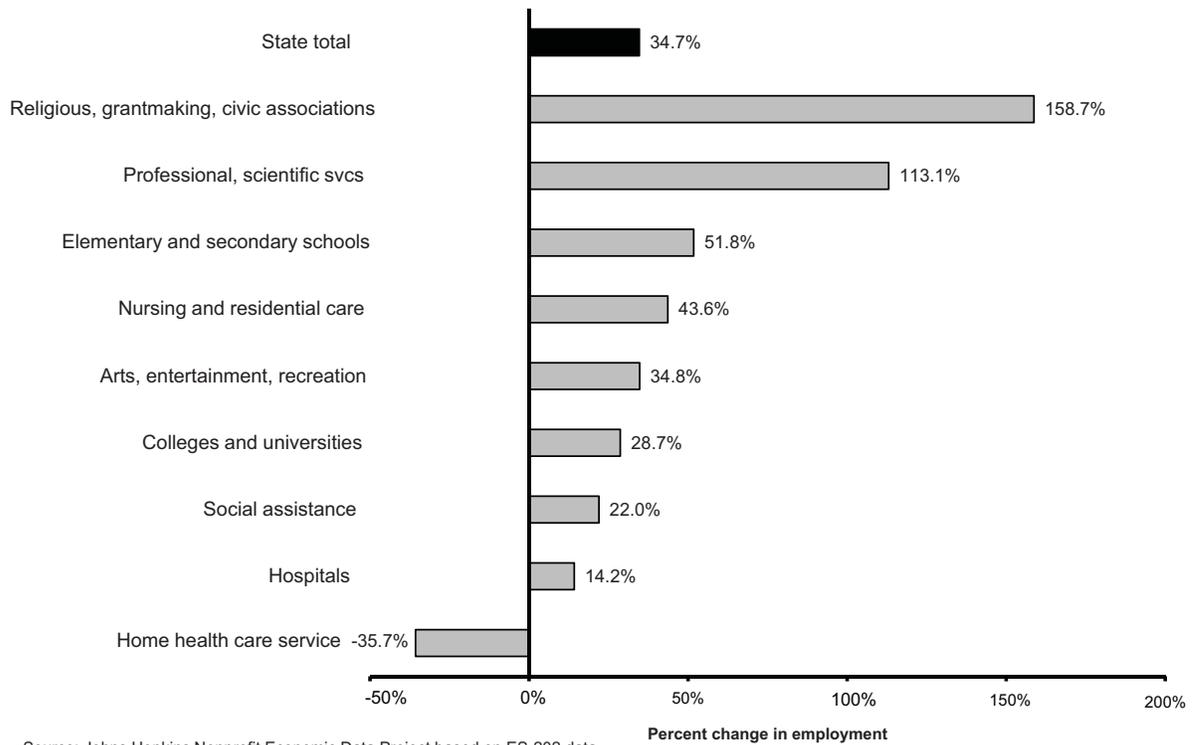
Source: Johns Hopkins Nonprofit Economic Data Project based on ES-202 data

Variations in Employment Growth by Field

Although overall nonprofit employment grew by 35 percent between 1995 and 2005, in certain fields it clearly did better than in others. In particular, as shown in Figure 5.4:

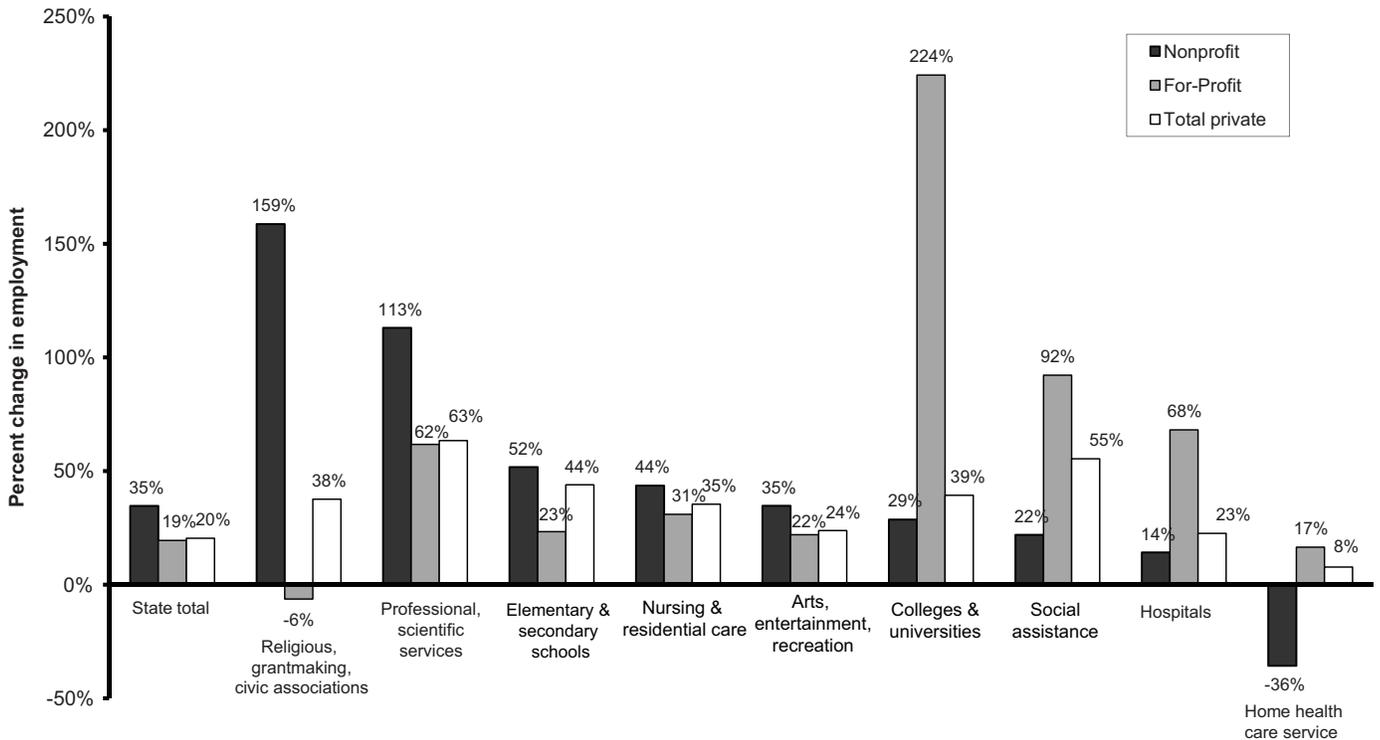
- Nonprofit religious, grantmaking, and civic associations experienced the most impressive employment growth, adding 12,315 employees between 1995 and 2005, a growth rate of 159 percent.
- Other fields that experienced well-above average nonprofit job growth include professional and scientific services (113 percent), elementary and secondary schools (52 percent), and nursing and residential care (44 percent).
- While the hospital field experienced below average job growth, private nonprofit hospitals still added over 9,200 net jobs over this ten year period.
- By contrast, the nonprofit home health care field experienced a 36 percent decline in employment during this period (see Figure 5.4).

Figure 5.4: Changes in Virginia nonprofit employment by field, 1995-2005



Source: Johns Hopkins Nonprofit Economic Data Project based on ES-202 data

Figure 5.5: Percent change in nonprofit and for-profit employment by field in Virginia, 1995-2005



Source: Johns Hopkins Economic Data Project based on ES-202 data

Growing For-Profit Competition and Loss of Nonprofit Market Share

Although nonprofit employment is increasing in most fields, in a number of these fields employment in for-profit firms is growing more rapidly. In particular, as shown in Figure 5.5:

- Nonprofit employment grew more rapidly than for-profit employment in numerous fields, including religious, grant-making and civic associations; professional and scientific services; elementary and secondary schools; nursing and residential care; and arts, entertainment and recreation.
- However, in some of the major fields of nonprofit involvement—higher education, social assistance, hospitals, and home health care—the for-profit employment growth has recently been more robust. In the higher education field, for example, employment at for-profit institutions climbed by 224 percent between 1995 and 2005, while nonprofit employment grew just 29 percent. Similarly, in the social assistance field, for-profit employment grew by 92 percent, while nonprofit employment grew by only 22 percent. In the hospital field, the disparity was fueled in part by the conversion of nonprofit hospitals into for-profits.
- Reflecting this, nonprofits are losing “market share” in a number of significant fields. Thus, as reflected in Figure

5.6, over this ten year period, 1995 to 2005, the nonprofit share of total employment decreased:

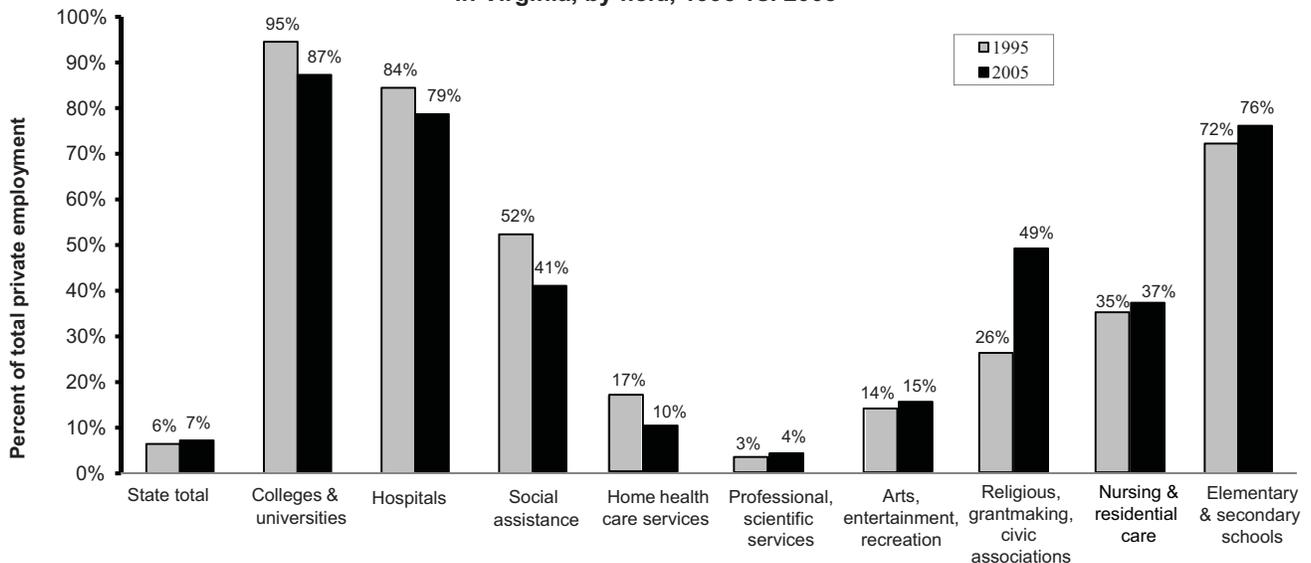
- From 95 percent to 87 percent in higher education;
- From 84 percent to 79 percent among hospitals;
- From 52 percent to 41 percent in social assistance; and
- From 17 percent to 10 percent in home health care services.

These developments suggest an increasingly competitive environment for nonprofit organizations in the state. They also underline the challenges nonprofits face in generating capital for expansion in times of rapid growth of the sort that the state of Virginia is experiencing.

Variations in Employment Growth by Region

Due to data disclosure limitations, it is impossible to analyze variations in employment growth by region over the entire 1995-2005 decade.¹⁰ However, as more reliable regional data are available for the 2002 to 2005 period, it is possible to analyze regional patterns over this more recent period. During this period, nonprofit employment grew by 55 percent overall in the state, 20 percent faster than public employment and 15 percent faster than for-profit employment (5.5 percent vs. 4.6 and 4.8 percent, respectively).

Figure 5.6: Nonprofit as a percent of total private employment in Virginia, by field, 1995 vs. 2005



Source: Johns Hopkins Nonprofit Economic Data Project based on ES-202 data

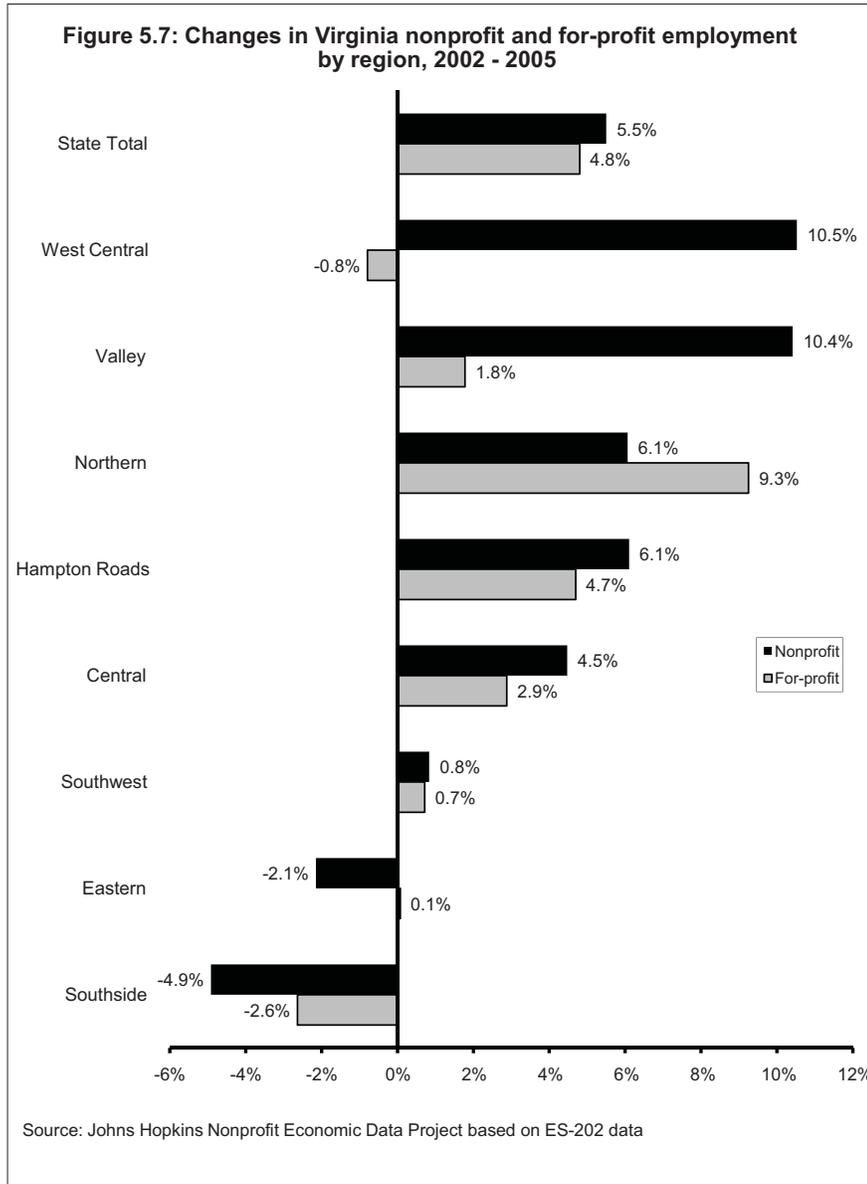
¹⁰ Nearly two-thirds of the counties lacked comparable 1995 data.

Considerable variations were apparent in the growth of nonprofit employment among regions, however. In particular, as shown in Figure 5.7:

- Nonprofit job growth was particularly robust in the West Central and Valley Regions, where it increased by 10.5

percent and 10.4 percent, respectively. These rates are especially impressive given that for-profits in these areas either experienced only marginal growth or experienced net job loss.

- Nonprofit job growth also exceeded for-profit job growth in the Hampton Roads Region (6.1 percent vs. 4.7 percent), and it exceeded the state average, though not the growth rate of for-profit jobs, in the Northern Region (6.1 percent).



- In contrast, the nonprofit sector experienced a decline in jobs in the Eastern and Southside Regions (-2.1 percent and -4.9 percent, respectively) and below average growth in the Central and Southwest Regions (4.5 percent and 0.8 percent, respectively). In both of the latter areas, however, nonprofit employment growth still outpaced for-profit growth.

Overall, Virginia nonprofits are continuing to add new jobs to the state's economy at a more rapid rate than the state's public and for-profit sectors. Nonprofit job growth, however, has not been uniform across the state, and some regions actually experienced net nonprofit job loss.

CHAPTER VI: NONPROFIT WAGE LEVELS

Finding VI: While the overall average weekly wages of Virginia's nonprofit employees are lower than those of for-profit employees, in the fields in which nonprofits and for-profits are both involved, the average weekly wages of nonprofit workers often exceed those of for-profit workers.

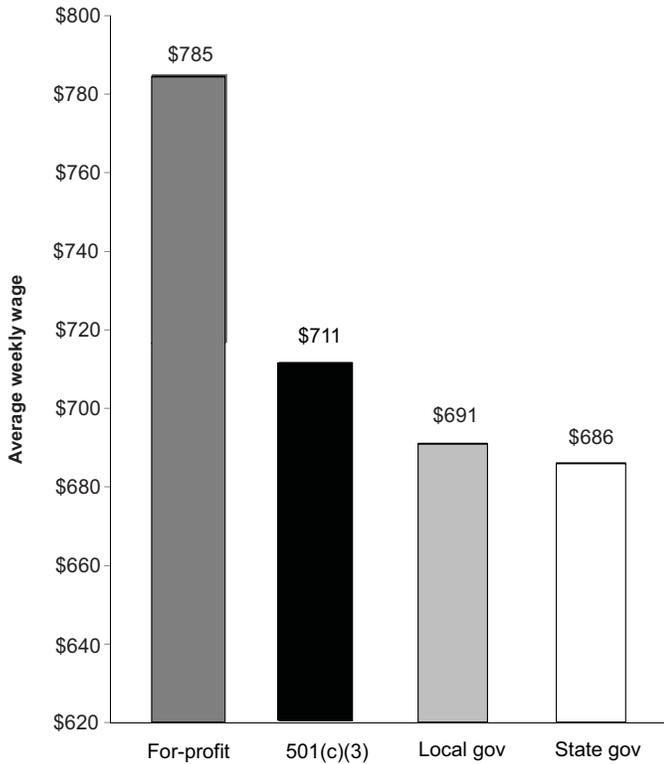
Overall Wage Levels

Overall, average weekly wages of nonprofit workers are lower than those of for-profit

workers. In particular, as shown in Figure 6.1:

- The average nonprofit weekly wage as of 2005 was \$711.
- By comparison, the average for-profit worker made \$785 per week, 10 percent more than the nonprofit average.

Figure 6.1: Nonprofit, for-profit, and government average weekly wages, Virginia, 2005



Source: Johns Hopkins Nonprofit Economic Data Project based on ES-202 data

However, the data also reveal that Virginia nonprofit workers are making slightly more than their government counterparts. Thus, as shown in Figure 6.1, the average weekly wages of nonprofit workers are actually 3 percent above those of local government workers and 4 percent above those of state government workers.

Variations among Fields

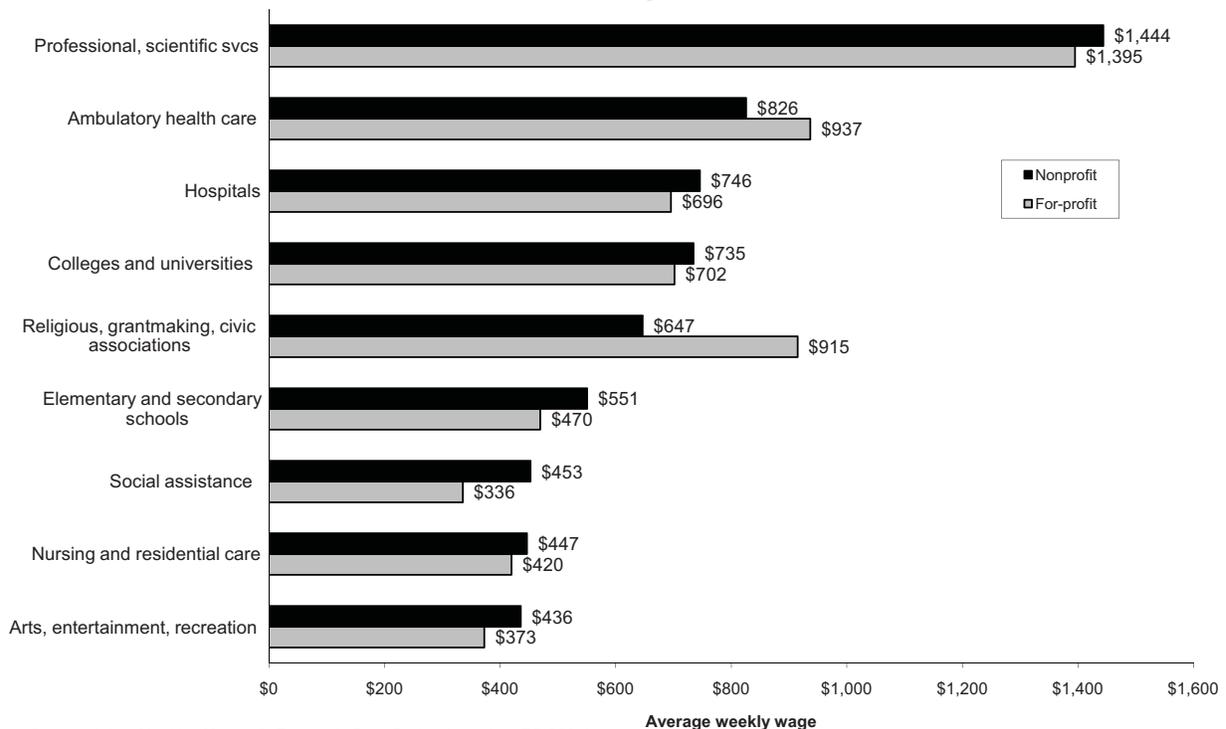
These averages obscure some significant variations in the average wages of nonprofit workers in different fields, however. Thus, as shown in Figure 6.2:

- Average nonprofit weekly wages range from a low of \$436 at arts, entertainment, and recreation organizations to a high of \$1,444 in the field of professional and scientific services.
- Other fields in which nonprofit average weekly wages are especially low are nursing and residential care; social assistance; elementary and secondary schools; and religious, grantmaking, and civic associations.

Nonprofit Wages Exceed For-Profit Wages in Common Fields

While nonprofit wages lag behind those in the for-profit

Figure 6.2: Comparative average weekly wages in selected service fields, Virginia, 2005



Source: Johns Hopkins Nonprofit Economic Data Project based on ES-202 data

sector overall, however, this picture changes considerably when attention focuses on fields in which nonprofits and for-profits are both actively involved. In these fields, nonprofit wage levels often exceed for-profit ones. What this suggests is that the real reason for the lower average nonprofit wages is not that nonprofits pay lower wages but rather that nonprofits are concentrated in low-wage fields. Within those fields, however, nonprofits often pay better wages.

Thus, as Figure 6.2 also shows:

- In the social assistance field, nonprofit workers earn 35 percent more, on average, than their for-profit counterparts.
- Nonprofit arts, entertainment, and recreation workers earn 17 percent more than their counterparts in for-profit facilities.
- In the elementary and secondary education field, nonprofit salaries average 17 percent more than for-profit ones.
- Nonprofit wages also exceed for-profit ones in higher education, nursing care, and hospitals. Indeed, for-profit wages exceed nonprofit ones in only two fields (professional services and grantmaking).

This finding is consistent with suggestions by nonprofit providers that they offer higher-quality services and retain especially skilled and committed staff.¹¹

CHAPTER VII: CONCLUSION

Virginia's nonprofit sector is thus a powerful engine for good in the state, a \$31 billion "industry" and the second largest employer among Virginia industries. These figures do not begin, however, to convey the contributions that these organizations make to the quality of life of Virginia residents—to their health, education, cultural life, and general social welfare.

At the same time, as this report also makes clear, the Virginia nonprofit sector has even greater potential. Thus, along a number of dimensions, Virginia's nonprofit organizations are not operating at a level comparable to those in the nation at large.

Moreover, as the data indicate, Virginia's nonprofit sector is really a bi-furcated one, with significant differences between

the scope and scale of nonprofit activity in the Northern Region and in the balance of the state. In essence, then, without the economic contributions of nonprofits in the Northern Region, Virginia's nonprofit sector would likely fall even further behind its counterparts elsewhere.

Given the challenges facing Virginia at the present time and in the years ahead, strengthening the capacity of the state's nonprofit sector would seem an urgent state priority. Four steps in particular would contribute to this goal:

1. Improve the sector's visibility and credibility

A first step toward strengthening the Virginia nonprofit sector is to improve the sector's visibility and credibility. Too often, what is not counted is assumed not to count, and Virginia nonprofits have not enjoyed the visibility they deserve in the media, in policy councils, within the business community, or in academic circles.

Hopefully, this report will help boost awareness of nonprofit organizations and help them attract the attention they deserve. But this will only occur if the findings are actively disseminated and if regular updates are carried out. What is more, it will be important to equip Virginia nonprofit managers with better information on the significant challenges they are confronting and the efforts of counterpart organizations elsewhere to cope with these challenges.

2. Boost giving and the state's foundation field

A second important step toward strengthening Virginia's nonprofit sector will require boosting the sector's sources of support. As this report has shown, the overall scale of the nonprofit sector in Virginia is not yet on a par with that of the nation at large.

One reason for this appears to be that the state's foundation field commands significantly less resources than its counterparts nationwide and even in the South Atlantic region. A concerted effort to promote the creation of endowed foundations and boost the resources of the state's very promising community foundations would therefore seem in order.

3. Strengthen cooperation and collaboration with government

Important as it is, increased giving cannot by itself bring

¹¹ These variations in comparative earnings may be a result of a heavier use of part-time workers on the part of for-profit employers, but it is not possible to determine this from the available data. The average weekly wage reported in the ES-202 survey data makes no adjustment for full-time or part-time work. Industries with a greater number of part-time workers could appear to have lower average weekly wages than those with fewer part-time workers even if the actual pay rates are equal.

Virginia nonprofits to the level of nonprofits elsewhere in terms of the scale of their operations. For nonprofit expenditures per \$1,000 of gross state product in Virginia to reach parity with national averages, \$4.6 billion of additional revenue would be needed. To fill that gap, charitable giving in Virginia would need to be increased by 46 percent, an unlikely proposition since philanthropic contributions in Virginia are already above the national level.

What this suggests the need to strengthen the partnership between nonprofit organizations and government in Virginia. The single biggest determinant of the scale of nonprofit activity around the country is the extent to which government is supportive of it. That Virginia nonprofits appear to be lagging behind national averages is likely due to the relatively limited support nonprofits receive from the public sector in this state. Closing the gap between Virginia nonprofits and their counterparts in other parts of the country will therefore depend heavily on the willingness of state government to lend a bigger helping hand.

4. Build nonprofit capacity

Finally, given the enormous stake that Virginia has in the health and viability of its nonprofit sector and in the effectiveness and efficiency with which it carries out its functions, far more attention is needed to the training of nonprofit managers and to the improvement of nonprofit capacity, particularly in the regions not close to Washington, D.C. As this report has documented, these organizations are major enterprises facing enormous demands. They therefore require the same kind of attention to organizational functioning and organizational support as do sizable business enterprises or units of government. This is especially so given the rapid technological, economic, and demographic changes under way at the present time. These considerations have led to the widespread adoption of management training programs and the growth of support organizations in the business sector, but support for such developments has been far more limited in the nonprofit field. Recruiting nonprofit managers, equipping them to remain on the cutting-edge of knowledge and experience, preparing them for the difficult management challenges they will face, and improving the flow of practice-relevant knowledge to them thus become urgent components of any meaningful program of sector strengthening and improvement.

Virginia finds itself today in the midst of massive social and demographic changes that are generating enormous pressures and demands. A strong and vibrant nonprofit sector is needed to help the state cope with these pressures and ensure

that all the state's citizens will have access to the opportunities that the changes also bring. This report has documented the substantial strengths that Virginia's nonprofits possess. But it has also brought to light the extent to which this set of institutions, and particularly those not connected to Washington, D.C., lags behind national averages. Given the seriousness of existing pressures, it seems only prudent for state leaders to get busy now to make sure that Virginia's nonprofit sector is up to the challenge.

APPENDIX A: METHODOLOGICAL NOTE

Overview

The data for this study come primarily from four sources. The first is the aggregate data set of organizations exempt from income tax under section 501c(3) produced by the Johns Hopkins Center for Civil Society Studies from the Quarterly Census of Employment and Wages, which is administered by state Labor Market Information agencies and the Bureau of Labor Statistics. The second source is the database of organizations exempt from income tax under section 501c(3) produced by the National Center for Charitable Statistics (NCCS) at the Urban Institute from the tax reports filed by tax-exempt organizations (IRS Form 990) to the Internal Revenue Service. The third source is comprised of private foundation files produced by NCCS from tax returns (IRS Form 990-PF), and Form 1023 filed with the IRS, available on-line for public use. The fourth source is the September Supplement to the Current Population Survey, administered by the Bureau of Labor Statistics, and available on-line for public use. In addition to these four main data sources, we used supplementary data from the Bureau of Economic Analyses (Gross State Product) and Individual Income and Tax Data tables produced by the Internal Revenue Service and available on-line for public use.

The report also relies on the regional breakdowns used by the Council on Virginia's Future. The eight regions and their counties are as follows:

| Region | Counties |
|---------|---|
| Central | Albemarle, Amelia, Buckingham, Caroline, Charles City, Chesterfield, Culpeper, Cumberland, Dinwiddie, Fluvanna, Goochland, Greene, Hanover, Henrico, King and Queen, King William, Louisa, Madison, Nelson, New Kent, Orange, Powhatan, Prince George, Rappahannock, Sussex |

| | |
|---------------|--|
| Eastern | Accomack, Essex, King George, Lancaster, Middlesex, Northampton, Northumberland, Richmond, Westmoreland |
| Northern | Arlington, Clarke, Fairfax, Fauquier, Loudoun, Prince William, Stafford, Spotsylvania, Warren |
| Southside | Brunswick, Greensville, Nottoway, Lunenburg, Patrick, Henry, Pittsylvania, Halifax, Charlotte, Prince Edward, Mecklenburg, Southampton |
| Southwest | Bland, Buchanan, Carroll, Lee, Scott, Wise, Russell, Dickenson, Smyth, Wythe, Grayson, Tazewell, Floyd, Washington |
| Hampton Roads | Gloucester, Isle of Wight, James City, York, Mathews, Surry |
| Valley | Alleghany, Bath, Augusta, Rockbridge, Rockingham, Page, Shenandoah, Frederick Highland |
| West Central | Amherst, Appomattox, Bedford, Campbell, Botetourt, Craig, Franklin, Roanoke, Pulaski, Montgomery, Giles |

Key Data Sources

1. Quarterly Census of Employment and Wages (QCEW)

QCEW is the major source of employment and wage data used in this report. The data are collected as part of the Covered Employment and Wages Program, commonly referred to as the ES-202 program, a cooperative initiative involving state employment security agencies and the U.S. Bureau of Labor Statistics. The ES-202 program produces a comprehensive tabulation of employment and wage information for workers covered by state unemployment insurance laws and federal workers covered by the Unem-

ployment Compensation for Federal Employees Program.

The ES-202 program accounts for approximately 98 percent of all wage and salary civilian employment nationally (the program does not cover self-employed and family workers). Under federal law, all nonprofit places of employment with four or more employees are required to participate in the unemployment insurance system. At their discretion, states can extend this requirement to nonprofit places of employment with one or more employees. However, Virginia has not extended the coverage beyond the federal mandate.

The principal exclusions from the ES-202 data set are employees of religious organizations, railroad workers, small-scale agriculture workers, domestic service workers, crew members on small vessels, state and local government elected officials, and insurance and real estate agents who receive payment solely by commission. In terms of nonprofit employment, the exclusion of religious organizations as well as entities with less than four employees is the most significant; however, religious organizations may elect to be covered by the unemployment insurance program and those that do are covered in the data. At this time the exact number of employees in tax-exempt establishments not covered by QCEW is not known, but we estimate it to be no more than nine percent of total employment in the nonprofit sector in Virginia.¹²

The unit of reporting in the ES-202 data is establishment rather than organization. This offers an advantage in reporting on multi-establishment organizations, which allows the attribution of economic activity to the county where it actually takes place rather than where the organization's headquarters is located.

The number of employees is measured by the number of filled jobs for the pay period that includes the 12th day of each month as reported by the employer. Both part-time and full-time employees are included in the data set. If a person holds two jobs, that person would be counted twice in the data set. Wages include bonuses, stock options, the cash value of meals and lodging, and tips and other gratuities. The employment data for nonprofit organizations were identified by matching ES-202 microdata with registries of tax-exempt firms provided by the U.S. Internal Revenue Service. We were able to identify 4,291 nonprofit establishments with 4 or more employees in Virginia.

The ES-202 data allow classification of establishments by type of activity using the North American Industrial Classification System (NAICS) and by location using Federal Information Processing Standards (FIPS) county codes.

These classification systems allow convenient comparisons of tax-exempt entities to for-profit and public entities within narrowly defined activity or geographic areas.

For the purpose of this report, we have chosen to focus on the "charitable" portion of the nonprofit sector. This includes organizations registered with the U.S. Internal Revenue Service under Section 501(c)(3) of the Internal Revenue Code, which embraces private, not-for-profit hospitals, clinics, colleges, universities, elementary schools, social service agencies, child care centers, orchestras, museums, theaters, homeless shelters, soup kitchens, and many more. In addition to Section 501(c)(3), the Internal Revenue Code contains 25 other subsections under which organizations can claim exemption from federal income taxation as nonprofit organizations. Section 501(c)(3) is by far the most important of these, the one that covers the bulk of nonprofit organizations, and the one with the organizations most commonly associated with the nonprofit sector.

2. IRS Form 990 data

The IRS Form 990 database is the main source of financial variables for public charities that filed Form 990 with the Internal Revenue Service (IRS). The 990 database includes 8,941 nonprofit organizations located in Virginia in 2005.

The Form 990 database uses FIPS county codes to designate the geographical location of each organization, which allows breaking down the data into counties and regions. However, the Form 990 database uses the National Taxonomy of Exempt Entities (NTEE), a hierarchical classification system that categorizes organizations according to their stated organizational purpose. This creates a problem in matching the Form 990 data with the QCEW, which uses the North American Industrial Classification System (NAICS). Since NAICS allows comparisons of nonprofit entities to their for-profit counterparts within narrowly defined fields of activity, which NTEE cannot do, we mapped the NTEE codes to NAICS codes, using the conversion tables produced by the National Center for Charitable Statistics.

Another limitation of the Form 990 data is that revenues are reported by the transaction types (grants and donations vs. program service revenues) rather than by the sources of those revenues. Although the IRS Form 990 provides an opportunity for itemizing revenues by source, this is seldom done by the filers. As a result, funding received from government (in the form of grants or payments for services) are lumped together with those received from the households and the private sector.

The unit of reporting in the Form 990 data is typically the organization rather than the establishment, albeit that may vary from organization to organization. This poses a problem in allocating economic activity to specific localities or even states. An example of this is the American National Red Cross, a nation-wide organization that in different years reported its headquarters in Colorado, Virginia, and in District of Columbia. The sheer size of this national organization (\$3.9 billion in revenues in 2005) can significantly distort local, and even state figures.

Tax reports included in the Form 990 cover fiscal years rather than calendar years. Moreover, there might be a lag between the fiscal year covered by an organization's report and the year in which the report was filed. Consequently, files identified by a calendar year may include reports for different fiscal years (e.g., the 1998 data file may also include 1996, 1997, and 1999 reports).

Finally, the Form 990 database contains apparent data errors that sometimes produce out-of-range values (for example, small organizations reporting billions of dollars in employee compensation or revenues). To minimize the impact of these errors, we top-coded outliers to the values consistent with other financial data reported by a given organization (for example, out-of-range compensation of employees equals total revenues).

We obtained the following financial variables for tax-exempt organizations from the Form 990 database: total expenses, compensations of employees (calculated by adding compensation of top officers and that of other employees), contributions (from government and households), program service revenues, total revenues, assets and liabilities at the beginning of the fiscal year, and assets and liabilities at the end of the fiscal year. For longitudinal comparisons, all financial variables were converted to constant 2000 dollars using the chain-type price index for personal consumption expenditures in the service sector, 1995-2006.

3. IRS Form 990-PF and IRS Form 1023

The data on foundations were obtained from files produced by the National Center for Charitable Statistics (NCCS),

derived from the Internal Revenue Service (IRS) Exempt Organizations Business Master File, and the IRS Return Transaction Files. The Business Master File contains mostly data from IRS Forms 1023 and 1024. The IRS Return Transaction Files contain data from Forms 990, Form 990-EZ, and Form 990-PF. IRS Return Transaction Files form the basis for the NCCS "Core Files". For further details on NCCS methodology, refer to the National Center for Charitable Statistics Guide to Using NCCS Data available online at <http://nccsdataweb.urban.org/kbfiles/468/NCCS-data-guide-2006c.pdf>.

The 990PF file covers 1,473 private foundations in Virginia. We collected the following variables for private foundations: number of organizations, total revenue, contributions/gifts/grants paid, operating and other expenses, total assets, and net assets. For longitudinal comparisons, financial variables were converted to constant 2000 dollars using chain-type price indexes for personal consumption expenditures in the service sector, available online from the White House Council of Economic Advisers at <http://www.gpoaccess.gov/eop/2007/B7.xls>.

4. Current Population Survey – September Supplement

The data on volunteering were collected through a September supplement to the Current Population Survey (CPS). The CPS is a monthly survey of about 60,000 households conducted by the U.S. Census Bureau for the Bureau of Labor Statistics. It focuses on obtaining information on employment and unemployment among the nation's civilian noninstitutional population age 16 and over. The purpose of this supplement to the CPS was to obtain information on the incidence of volunteering and the characteristics of volunteers in the United States. For further details on CPS methodology see Bureau of Labor Statistics, Volunteering in the United States, 2006 Technical Note, available on-line at <http://www.bls.gov/news.release/volun.tn.htm>.

We obtained the total number of persons who volunteered in the U.S., as well as the number of volunteer hours, which allowed us to estimate volunteering rates and the full-time equivalent (FTE) of volunteer input.¹³

¹² This estimation is based on the comparison of total wages of the tax exempt entities identified in QCEW (estimated at \$7.5 bn in 2005) and total compensation of employees reported by the IRS Form 990 filers (\$8.2 bn in 2005). The difference between these two figures, \$0.7 bn (9% of \$8.2 bn), can be interpreted as a rough estimate of the maximum under-reporting of employment due to differences in coverage between these two data sources. In reality, that error is likely to be smaller, because the Form 990 definition of compensation is somewhat broader than that used in QCEW reports.

¹³ Volunteering rate is calculated by dividing the number of volunteers by the total adult population. The number of FTE volunteers is calculated by dividing the total number of volunteer hours in the population by the average annual number of hours worked in a full-time job (1,758).

APPENDIX B*

CENTRAL REGION**



Overview

- The Central Region encompasses Richmond, which is one of the state's largest cities.
- The region accounts for 19 percent of the state's nonprofit organizations. In 2005, major nonprofits based in the region included Bon Secours St. Mary's Hospital of Richmond, University of Virginia Health Services Foundation, Hospital Authority of the City of Petersburg**, Christian Children's Fund, and Martha Jefferson Hospital (see Table B1.1).

*The regional breakdowns used here are based on the Council on Virginia's Future definitions.

**Given the inherent problems with the IRS Form 990 data source, the financial data presented in this section likely overstate the sector's finances as of 2005. The Form 990 filings are organized according to the year in which they are received (not by the year covered). This is because organizations have different fiscal years and also because many file late or have extensions. As such, while most of the organizations included in the electronic 2005 990 file have fiscal years that end in 2005, the file also contains records for organizations with fiscal years that end in 2003 and 2004.

As a direct result of this, for example, the 2005 990 file contains 2004 revenue data for the Cameron Foundation, which were inflated in 2004 because the Foundation assumed the liquidated assets from the sale of the Hospital Authority of Petersburg's Southside Regional Medical Center (the funds managed by the foundation and disbursed through its grantmaking activities are the direct result of this sale). But, the 2005 file also includes the 2003 financial data from the Hospital Authority of Petersburg.

A Snapshot of the Region's Nonprofit Employment

- With 31,731 nonprofit employees, the region accounted for 15.0 percent of Virginia's nonprofit employment in 2005, which is noticeably below the region's share of the state's total population (15.0 percent vs. 17.1 percent, respectively) (see Table B1.2).
- Similarly, nonprofit employment in the Central Region accounted for just 4.4 percent of the region's total employment, which is markedly less than the state average of 5.9 percent.
- Between 2002 and 2005, nonprofit employment in the Central Region grew by 4.5 percent. While this falls below the state average of 5.5 percent, it is well above the region's 2.9 percent growth in for-profit employment.

A Snapshot of the Region's Nonprofit Finances

- Central Region nonprofits generated over \$3.8 billion in revenues (12.5 percent of the state's total nonprofit revenues) and held nearly \$12.8 billion in assets (19.1 percent of the state's total nonprofit assets) in 2005 (see Table B1.3).
 - The bulk of these revenues (58 percent) were generated by just two fields—religious, grantmaking and civic associations (35 percent) and hospitals (23 percent).
 - An overwhelming majority (71 percent) of these assets also were held by just two fields—religious, grantmaking and civic associations (40 percent) and arts, entertainment and recreation organizations (31 percent) (see Table B1.4).
- Central nonprofits expended over \$3.2 billion (11.8 percent of the state's total nonprofit expenditures) in 2005. This translates into \$2,195 of expenditures per capita, which falls 39 percent below the state average.

Table B1.1. Largest nonprofit organizations, by total revenue, Central Region in Virginia, 2005*

| Organization Name | County/City | Field | Total Revenue |
|---|--------------------------|--|---------------|
| Bon Secours St Mary's Hospital of Richmond, Inc. | Henrico | Hospitals | \$366,349,216 |
| University of Virginia Health Services Foundation** | Charlottesville, City of | Grantmaking and giving services, Colleges and Universities | \$240,350,083 |
| Hospital Authority of the City of Petersburg*** | Petersburg | Hospitals | \$196,188,282 |
| Christian Childrens Fund Inc. | Richmond City | International, Social advocacy | \$191,799,935 |
| Martha Jefferson Hospital | Charlottesville, City of | Hospitals | \$162,705,241 |

*Based on classification code carried on IRS 990 files

**This organization is affiliated with the University of Virginia.

***Given the inherent problems with the IRS Form 990 data source, the financial data presented in this section likely overstate the sector's finances as of 2005. The Form 990 filings are organized according to the year in which they are received (not by the year covered). This is because organizations have different fiscal years and also because many file late or have extensions. As such, while most of the organizations included in the electronic 2005 990 file have fiscal years that end in 2005, the file also contains records for organizations with fiscal years that end in 2003 and 2004.

As a direct result of this, for example, the 2005 990 file contains 2004 revenue data for the Cameron Foundation, which were inflated in 2004 because the Foundation assumed the liquidated assets from the sale of the Hospital Authority of Petersburg's Southside Regional Medical Center (the funds managed by the foundation and disbursed through its grantmaking activities are the direct result of this sale). But, the 2005 file also includes the 2003 financial data from the Hospital Authority of Petersburg.

Table B1.2. Nonprofit employment in Central Virginia, in comparison to private employment, 2005

| Region | Nonprofit employment 501 (c)(3) | Finance and insurance employment | Total employment | Nonprofit employment as a share of total employment | Nonprofit employment as a share of total state nonprofit employment | Area share of population |
|-----------------------------|---------------------------------|----------------------------------|------------------|---|---|--------------------------|
| United States Total | 9,347,161 | 5,939,730 | 130,100,078 | 7.2% | 100.0% | 100.0% |
| Virginia Total | 210,974 | 132,256 | 3,590,395 | 5.9% | 100.0% | 2.6% |
| Central Region Total | 31,731 | 37,362 | 716,342 | 4.4% | 15.0% | 17.1% |
| Albemarle | 2,632 | 862 | 46,088 | 5.7% | 1.2% | 1.2% |
| Amelia | 73 | 52 | 2,817 | 2.6% | 0.0% | 0.2% |
| Buckingham | 110 | 45 | 3,324 | 3.3% | 0.1% | 0.2% |
| Caroline | 10 | 210 | 5,051 | 0.2% | 0.0% | 0.3% |
| Charles City | 79 | 12 | 1,642 | 4.8% | 0.0% | 0.1% |
| Charlottesville (city) | 2,907 | 1,163 | 36,015 | 8.1% | 1.4% | 0.5% |
| Chesterfield | 1,761 | 5,882 | 114,922 | 1.5% | 0.8% | 3.8% |
| Colonial Heights (city) | 52 | 262 | 10,297 | 0.5% | 0.0% | 0.2% |
| Culpeper | 1,052 | 302 | 14,555 | 7.2% | 0.5% | 0.6% |
| Cumberland | 73 | 24 | 1,358 | 5.4% | 0.0% | 0.1% |
| Dinwiddie | 85 | 75 | 8,440 | 1.0% | 0.0% | 0.3% |
| Fluvanna | 269 | 45 | 4,074 | 6.6% | 0.1% | 0.3% |
| Goochland | 146 | [D] | 9,619 | 1.5% | 0.1% | 0.3% |
| Greene | 105 | 38 | 2,815 | 3.7% | 0.0% | 0.2% |
| Hanover | 2,783 | 804 | 43,694 | 6.4% | 1.3% | 1.3% |
| Henrico | 8,231 | 19,579 | 172,317 | 4.8% | 3.9% | 3.7% |
| Hopewell (city) | 12 | 236 | 8,561 | 0.1% | 0.0% | 0.3% |
| King and Queen | 12 | [D] | 965 | 1.2% | 0.0% | 0.1% |
| King William | 128 | 124 | 3,998 | 3.2% | 0.1% | 0.2% |
| Louisa | 33 | 129 | 6,848 | 0.5% | 0.0% | 0.4% |
| Madison | 397 | 25 | 3,467 | 11.5% | 0.2% | 0.2% |
| Nelson | 143 | 45 | 3,393 | 4.2% | 0.1% | 0.2% |
| New Kent | 10 | 28 | 3,738 | 0.3% | 0.0% | 0.2% |
| Orange | 148 | 160 | 9,203 | 1.6% | 0.1% | 0.4% |
| Petersburg (city) | 264 | 322 | 15,810 | 1.7% | 0.1% | 0.4% |
| Powhatan | 93 | 119 | 6,101 | 1.5% | 0.0% | 0.3% |
| Prince George | 37 | 72 | 11,239 | 0.3% | 0.0% | 0.5% |
| Rappahannock | 100 | 22 | 1,533 | 6.5% | 0.0% | 0.1% |
| Richmond (city) | 9,810 | 6,679 | 160,812 | 6.1% | 4.6% | 0.2% |
| Sussex | 176 | 46 | 3,646 | 4.8% | 0.1% | 0.2% |

[D] Data unavailable because of federal restrictions on the disclosure of data that can identify individual employers.

Table B1.3. Nonprofit finances in Central Virginia vs. Virginia and the nation, 2005

| Region | Number of entities | Total Revenues | Expenditures | Expenditures per capita | Assets |
|-----------------------------|--------------------|---------------------|---------------------|-------------------------|---------------------|
| United States Total | 390,019 | \$1,251,569,260,049 | \$1,128,022,757,670 | \$3,804 | \$2,541,299,113,879 |
| Virginia Total | 10,414 | \$30,675,195,006 | \$27,351,970,423 | \$3,616 | \$66,712,098,555 |
| Central Region Total | 2,022 | \$3,835,592,353 | \$3,228,260,065 | \$2,195 | \$12,766,252,223 |
| Albemarle | 102 | \$65,947,695 | \$62,541,671 | \$691 | \$207,717,563 |
| Amelia | 2 | \$942,388 | \$896,042 | \$73 | \$399,395 |
| Buckingham | 10 | \$21,207,653 | \$19,597,122 | \$1,222 | \$9,774,355 |
| Caroline | 15 | \$3,848,080 | \$1,717,107 | \$68 | \$9,240,271 |
| Charles City | 3 | \$3,018,747 | \$2,839,850 | \$400 | \$762,514 |
| Charlottesville (city) | 240 | \$841,577,476 | \$726,463,202 | \$18,000 | \$5,279,281,339 |
| Chesterfield | 216 | \$163,423,252 | \$155,200,232 | \$538 | \$262,656,594 |
| Colonial Heights (city) | 11 | \$3,347,740 | \$3,318,776 | \$190 | \$1,570,898 |
| Culpeper | 67 | \$142,069,118 | \$134,431,882 | \$3,167 | \$352,830,931 |
| Cumberland | 2 | \$246,826 | \$172,121 | \$18 | \$892,809 |
| Dinwiddie | 3 | \$2,071,784 | \$1,474,157 | \$58 | \$28,122,464 |
| Fluvanna | 16 | \$2,667,460 | \$2,080,464 | \$84 | \$16,895,204 |
| Goochland | 19 | \$7,069,047 | \$5,970,872 | \$310 | \$45,465,812 |
| Greene | 10 | \$8,208,674 | \$8,445,305 | \$487 | \$26,339,651 |
| Hanover | 96 | \$121,025,070 | \$109,581,314 | \$1,125 | \$376,874,088 |
| Henrico | 469 | \$909,582,207 | \$806,253,880 | \$2,873 | \$2,179,603,770 |
| Hopewell (city) | 15 | \$9,335,336 | \$7,926,995 | \$352 | \$109,197,478 |
| King and Queen | 7 | \$806,478 | \$487,161 | \$72 | \$1,889,811 |
| King William | 13 | \$6,735,601 | \$3,797,406 | \$258 | \$32,064,160 |
| Louisa | 20 | \$4,745,765 | \$2,652,218 | \$88 | \$14,190,063 |
| Madison | 22 | \$7,622,474 | \$6,257,151 | \$468 | \$13,425,072 |
| Nelson | 29 | \$10,872,052 | \$9,382,370 | \$622 | \$24,491,385 |
| New Kent | 9 | \$789,876 | \$694,826 | \$43 | \$3,155,428 |
| Orange | 42 | \$16,110,759 | \$16,832,759 | \$556 | \$65,834,398 |
| Petersburg (city) | 54 | \$312,013,138 | \$181,518,865 | \$5,623 | \$298,488,063 |
| Powhatan | 12 | \$1,657,694 | \$1,612,813 | \$61 | \$3,041,530 |
| Prince George | 5 | \$330,432 | \$224,447 | \$6 | \$1,129,373 |
| Rappahannock | 17 | \$4,060,014 | \$4,141,328 | \$569 | \$6,633,175 |
| Richmond (city) | 490 | \$1,158,631,908 | \$946,796,944 | \$4,901 | \$3,387,560,497 |
| Sussex | 6 | \$5,627,609 | \$4,950,785 | \$412 | \$6,724,132 |

Table B1.4. Nonprofit finances in Central Virginia by field, 2005

| Region/Field | Total Revenues | Revenue as a share of total regional revenue | Assets | Assets as a share of total regional assets |
|--|---------------------|--|---------------------|--|
| United States Total | \$1,251,569,260,049 | 100.0% | \$2,541,299,113,879 | 100.0% |
| Virginia Total | \$30,675,195,006 | 100.0% | \$66,712,098,555 | 100.0% |
| Central Region Total | \$3,835,592,353 | 100.0% | \$12,766,252,223 | 100.0% |
| Ambulatory health | \$402,379,586 | 10.5% | \$299,795,492 | 2.3% |
| Arts, entertainment, & recreation | \$252,451,803 | 6.6% | \$3,890,267,769 | 30.5% |
| Elementary/secondary education | \$102,943,641 | 2.7% | \$218,698,718 | 1.7% |
| Higher education | \$83,695,525 | 2.2% | \$228,194,196 | 1.8% |
| Hospitals | \$883,884,626 | 23.0% | \$961,378,706 | 7.5% |
| Nursing & residential care | \$273,258,168 | 7.1% | \$1,253,178,083 | 9.8% |
| Professional & scientific services | \$76,656,140 | 2.0% | \$98,518,895 | 0.8% |
| Religious, grantmaking, & civic associations | \$1,326,755,313 | 34.6% | \$5,136,300,230 | 40.2% |
| Social assistance | \$272,447,324 | 7.1% | \$458,891,741 | 3.6% |
| Other | \$161,120,227 | 4.2% | \$221,028,393 | 1.7% |

EASTERN REGION



Overview

- As a predominately rural area, the Eastern Region does not include any of the state's largest urban centers.
- The region accounts for just two percent of the state's nonprofit organizations. In 2005, major nonprofits based in the region included Chesapeake Hospital Corporation, Rappahannock Westminster Canterbury, Eastern Shore Rural Health System, Bay Aging, and Hospice Care of the Eastern Shore (see Table B2.1).

A Snapshot of the Region's Nonprofit Employment

- With 3,518 nonprofit employees, the region accounted for just 1.7 percent of Virginia's nonprofit employment in 2005. This is marginally below the region's share of the state population (1.7 percent vs. 1.9 percent, respectively) (see Table B2.2).
- However, nonprofit employment in the Eastern Region accounted for 6.9 percent of the region's total employment, ranking it above the state average of 5.9 percent.
- Between 2002 and 2005, the Eastern Region was one of two regions in the state to experience nonprofit job loss (-2.1 percent). Over this three year periods, for-profits in the region experienced just marginal growth (0.1 percent).

A Snapshot of the Region's Nonprofit Finances

- Eastern Region nonprofits generated over \$117.8 million in revenues (less than one percent of the state's total nonprofit revenues) and held nearly \$267.2 million in assets (less than one percent of the state's total nonprofit assets) in 2005 (see Table B2.3).
 - Over a fourth (26 percent) of these revenues were generated by the region's hospitals. Other fields generating a significant portion of the region's total revenues include social assistance (18 percent), nursing and residential care (15 percent), and ambulatory health (14 percent).
 - The bulk of the region's assets, however, were held by its religious, grantmaking, and civic associations (24 percent). Other fields holding substantial shares of the region's total assets include arts, entertainment and recreation (20 percent), social assistance (17 percent), and nursing and residential care (16 percent) (see Table B2.4).
- Eastern nonprofits expended nearly \$110.6 million (less than one percent of the state's total nonprofit expenditures) in 2005. This translates into \$763 of expenditures per capita, which falls 79 percent below the state average.

Table B2.1. Largest nonprofit organizations, by total revenue, Eastern Region in Virginia, 2005*

| Organization Name | County/City | Field | Total Revenue |
|--|--------------|------------------------------|---------------|
| Chesapeake Hospital Corporation | Lancaster | Hospitals | \$29,971,021 |
| Rappahannock Westminster Canterbury Inc. | Lancaster | Nursing and residential care | \$12,349,833 |
| Eastern Shore Rural Health System Inc. | Northhampton | Ambulatory health care | \$9,789,824 |
| Bay Aging | Middlesex | Social assistance | \$7,226,005 |
| Hospice Care of the Eastern Shore Inc. | Accomack | Nursing care facilities | \$4,313,013 |

Table B2.2. Nonprofit employment in Eastern Virginia, in comparison to private employment, 2005

| Region | Nonprofit employment 501 (c)(3) | Finance and insurance employment | Total employment | Nonprofit employment as a share of total employment | Nonprofit employment as a share of total state nonprofit employment | Area share of population |
|-----------------------------|------------------------------------|-------------------------------------|------------------|--|--|-----------------------------|
| United States Total | 9,347,161 | 5,939,730 | 130,100,078 | 7.2% | 100.0% | 100.0% |
| Virginia Total | 210,974 | 132,256 | 3,590,395 | 5.9% | 100.0% | 2.6% |
| Eastern Region Total | 3,518 | 1,065 | 51,082 | 6.9% | 1.7% | 1.9% |
| Accomack | 794 | 242 | 13,518 | 5.9% | 0.4% | 0.5% |
| Essex | 452 | 128 | 4,263 | 10.6% | 0.2% | 0.1% |
| King George | 10 | 102 | 10,127 | 0.1% | 0.0% | 0.3% |
| Lancaster | 768 | 230 | 4,693 | 16.4% | 0.4% | 0.2% |
| Middlesex | 275 | 97 | 3,557 | 7.7% | 0.1% | 0.1% |
| Northampton | 830 | 85 | 5,446 | 15.2% | 0.4% | 0.2% |
| Northumberland | 30 | 76 | 3,179 | 0.9% | 0.0% | 0.2% |
| Richmond | 199 | [D] | 2,871 | 6.9% | 0.1% | 0.1% |
| Westmoreland | 160 | 105 | 3,428 | 4.7% | 0.1% | 0.2% |

[D] Data unavailable because of federal restrictions on the disclosure of data that can identify individual employers.

*Based on classification code carried on IRS 990 files

Table B2.3. Nonprofit finances in Eastern Virginia vs. Virginia and the nation, 2005

| Region | Number of entities | Total Revenues | Expenditures | Expenditures per capita | Assets |
|-----------------------------|--------------------|---------------------|---------------------|-------------------------|---------------------|
| United States Total | 390,019 | \$1,251,569,260,049 | \$1,128,022,757,670 | \$3,804 | \$2,541,299,113,879 |
| Virginia Total | 10,414 | \$30,675,195,006 | \$27,351,970,423 | \$3,616 | \$66,712,098,555 |
| Eastern Region Total | 196 | \$117,842,581 | \$110,585,086 | \$763 | \$267,161,574 |
| Accomack | 30 | \$13,323,959 | \$12,850,528 | \$327 | \$24,516,728 |
| Essex | 12 | \$5,916,733 | \$4,277,417 | \$408 | \$13,136,872 |
| King George | 7 | \$491,405 | \$525,590 | \$25 | \$2,280,826 |
| Lancaster | 49 | \$56,204,649 | \$55,571,139 | \$4,836 | \$124,704,166 |
| Middlesex | 22 | \$11,919,438 | \$10,669,989 | \$1,017 | \$30,252,907 |
| Northampton | 32 | \$16,935,559 | \$16,320,756 | \$1,213 | \$19,240,008 |
| Northumberland | 9 | \$1,383,476 | \$928,413 | \$72 | \$5,421,825 |
| Richmond | 16 | \$6,025,172 | \$3,814,892 | \$422 | \$7,811,649 |
| Westmoreland | 19 | \$5,642,190 | \$5,626,362 | \$328 | \$39,796,593 |

Table B2.4. Nonprofit Finances in Eastern Virginia by field, 2005

| Region/Field | Total Revenues | Revenue as a share of total regional revenue | Assets | Assets as a share of total regional assets |
|--|---------------------|--|---------------------|--|
| United States Total | \$1,251,569,260,049 | 100.0% | \$2,541,299,113,879 | 100.0% |
| Virginia Total | \$30,675,195,006 | 100.0% | \$66,712,098,555 | 100.0% |
| Eastern Region Total | \$117,842,581 | 100.0% | \$267,161,574 | 100.0% |
| Ambulatory health | \$16,484,275 | 14.0% | \$15,117,324 | 5.7% |
| Arts, entertainment, & recreation | \$8,206,893 | 7.0% | \$54,407,018 | 20.4% |
| Elementary/secondary education | \$4,356,311 | 3.7% | \$3,403,043 | 1.3% |
| Higher education | N/A | N/A | N/A | N/A |
| Hospitals | \$30,468,174 | 25.9% | \$23,967,411 | 9.0% |
| Nursing & residential care | \$17,210,631 | 14.6% | \$43,897,542 | 16.4% |
| Professional & scientific services | \$2,760,635 | 2.3% | \$10,706,173 | 4.0% |
| Religious, grantmaking, & civic associations | \$13,371,287 | 11.3% | \$62,877,192 | 23.5% |
| Social assistance | \$21,704,252 | 18.4% | \$45,248,624 | 16.9% |
| Other | \$3,280,123 | 2.8% | \$7,537,247 | 2.8% |

NORTHERN REGION



Overview

- The Northern Region encompasses two of Virginia's largest cities—Arlington and Alexandria.
- The region accounts for more than a third (36 percent) of the state's nonprofit organizations. In 2005, major nonprofits based in the region included Inova Health Care Services, George Washington University, Gifts In Kind International, Public Broadcasting Service, and Virginia Hospital Center Arlington Health System (see Table B3.1).

A Snapshot of the Region's Nonprofit Employment

- With 69,638 nonprofit employees, the region accounted for a third of Virginia's nonprofit employment in 2005, which is slightly higher than the region's share of the state's total population (33.0 percent vs. 31.6 percent) (see Table B3.2).
- However, nonprofit employment in the Northern Region accounted for 5.7 percent of the region's total employment, which is marginally below the state average of 5.9 percent.
- Between 2002 and 2005, nonprofit employment in the Northern Region grew by 6.1 percent. While this is slightly above the state average of 5.5 percent, it is well below the region's 9.3 percent growth in for-profit employment.

A Snapshot of the Region's Nonprofit Finances

- Northern Region nonprofits generated over \$12.2 billion in revenues (40.0 percent of the state's total nonprofit revenues) and held nearly \$22.5 billion in assets (33.7 percent of the state's total nonprofit assets) in 2005 (see Table B3.3).
 - Over a third (36 percent) of these revenues were generated by the Northern Region's religious, grantmaking, and civic associations. Hospitals also played a key role in the region's economy by generating nearly a fifth (19 percent) of its total revenues.
 - The bulk (46 percent) of the region's assets were also held by its religious, grantmaking, and civic associations. Other fields holding substantial shares of the region's total assets include hospitals (17 percent) and higher education (10 percent) (see Table B3.4).
- Northern nonprofits expended nearly \$11.2 billion (41 percent of the state's total nonprofit expenditures) in 2005. This translates into \$4,656 of expenditures per capita, which is 29 percent more than the state average.

Table B3.1. Largest nonprofit organizations, by total revenue, Northern Region in Virginia, 2005*

| Organization Name | County/City | Field | Total Revenue |
|--|---------------------|---------------------------------|-----------------|
| Inova Health Care Services | Fairfax | Hospitals | \$1,199,343,498 |
| George Washington University | Loudon | Colleges and universities | \$906,049,574 |
| Gifts In Kind International | Alexandria, City of | Grantmaking and giving services | \$581,480,186 |
| Public Broadcasting Service | Alexandria, City of | Information | \$508,589,415 |
| Virginia Hospital Center Arlington Health System | Arlington | Hospitals | \$252,624,244 |

Table B3.2. Nonprofit employment in Northern Virginia, in comparison to private employment, 2005

| Region | Nonprofit employment 501 (c)(3) | Finance and insurance employment | Total employment | Nonprofit employment as a share of total employment | Nonprofit employment as a share of total state nonprofit employment | Area share of population |
|------------------------------|---------------------------------|----------------------------------|------------------|---|---|--------------------------|
| United States Total | 9,347,161 | 5,939,730 | 130,100,078 | 7.2% | 100.0% | 100.0% |
| Virginia Total | 210,974 | 132,256 | 3,590,395 | 5.9% | 100.0% | 2.6% |
| Northern Region Total | 69,638 | 44,733 | 1,224,760 | 5.7% | 33.0% | 31.6% |
| Alexandria (city) | 9,788 | 3,779 | 93,905 | 10.4% | 4.6% | 1.8% |
| Arlington | 9,879 | 3,502 | 153,693 | 6.4% | 4.7% | 2.6% |
| Clarke | 453 | 212 | 4,446 | 10.2% | 0.2% | 0.2% |
| Fairfax | 30,193 | 24,539 | 565,304 | 5.3% | 14.3% | 13.3% |
| Fairfax (city) | 1,504 | 1,307 | 23,752 | 6.3% | 0.7% | 0.3% |
| Falls Church (city) | 1,369 | 204 | 14,680 | 9.3% | 0.6% | 0.1% |
| Fauquier | 1,525 | 486 | 21,618 | 7.1% | 0.7% | 0.9% |
| Fredericksburg (city) | 3,679 | 912 | 26,599 | 13.8% | 1.7% | 0.3% |
| Loudoun | 3,435 | 2,213 | 120,786 | 2.8% | 1.6% | 3.4% |
| Manassas (city) | 2,277 | 555 | 24,695 | 9.2% | 1.1% | 0.5% |
| Manassas Park (city) | 10 | 10 | 3,899 | 0.3% | 0.0% | 0.2% |
| Prince William | 3,001 | 1,796 | 101,116 | 3.0% | 1.4% | 4.6% |
| Spotsylvania | 668 | 718 | 28,777 | 2.3% | 0.3% | 1.5% |
| Stafford | 626 | 4,243 | 30,500 | 2.1% | 0.3% | 1.5% |
| Warren | 1,231 | 258 | 10,990 | 11.2% | 0.6% | 0.5% |

*Based on classification code carried on IRS 990 files

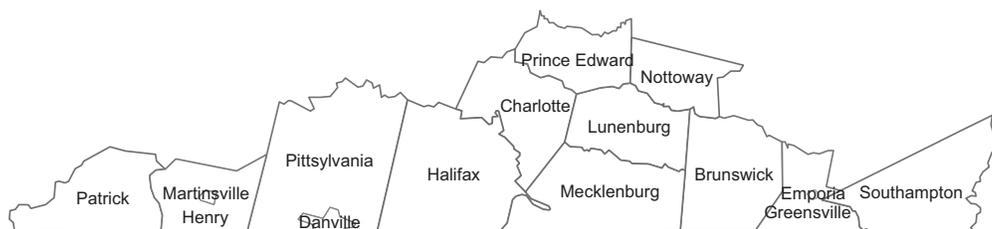
Table B3.3. Nonprofit finances in Northern Virginia vs. Virginia and the nation, 2005

| Region | Number of entities | Total Revenues | Expenditures | Expenditures per capita | Assets |
|------------------------------|--------------------|---------------------|---------------------|-------------------------|---------------------|
| United States Total | 390,019 | \$1,251,569,260,049 | \$1,128,022,757,670 | \$3,804 | \$2,541,299,113,879 |
| Virginia Total | 10,414 | \$30,675,195,006 | \$27,351,970,423 | \$3,616 | \$66,712,098,555 |
| Northern Region Total | 3759 | \$12,266,875,117 | \$11,194,211,700 | \$4,656 | \$22,459,543,819 |
| Alexandria (city) | 663 | \$3,339,457,014 | \$3,120,935,452 | \$22,681 | \$3,514,340,193 |
| Arlington | 501 | \$1,935,478,027 | \$1,814,284,344 | \$9,082 | \$4,228,676,488 |
| Clarke | 25 | \$151,393,815 | \$143,512,814 | \$10,139 | \$98,794,597 |
| Fairfax | 1529 | \$3,844,990,597 | \$3,488,007,793 | \$3,453 | \$8,261,674,808 |
| Fairfax (city) | 127 | \$209,593,444 | \$117,620,610 | \$5,390 | \$526,772,995 |
| Falls Church (city) | 58 | \$34,737,844 | \$29,543,573 | \$2,745 | \$45,522,235 |
| Fauquier | 119 | \$226,340,906 | \$186,011,734 | \$2,869 | \$374,591,335 |
| Fredericksburg (city) | 75 | \$82,939,048 | \$74,302,081 | \$3,594 | \$426,824,589 |
| Loudoun | 291 | \$1,439,356,903 | \$1,314,083,660 | \$5,125 | \$3,533,336,877 |
| Manassas (city) | 65 | \$279,094,311 | \$258,241,794 | \$6,887 | \$438,043,849 |
| Manassas Park (city) | 1 | \$85,384 | \$96,000 | \$8 | \$134,607 |
| Prince William | 164 | \$484,838,452 | \$433,852,488 | \$1,243 | \$770,310,022 |
| Spotsylvania | 36 | \$91,993,332 | \$87,242,322 | \$750 | \$57,783,560 |
| Stafford | 57 | \$31,995,270 | \$20,848,856 | \$177 | \$37,887,665 |
| Warren | 48 | \$114,580,770 | \$105,628,179 | \$2,983 | \$144,849,999 |

Table B3.4. Nonprofit finances in Northern Virginia by field, 2005

| Region/Field | Total Revenues | Revenue as a share of total regional revenue | Assets | Assets as a share of total regional assets |
|--|---------------------|--|---------------------|--|
| United States Total | \$1,251,569,260,049 | 100.0% | \$2,541,299,113,879 | 100.0% |
| Virginia Total | \$30,675,195,006 | 100.0% | \$66,712,098,555 | 100.0% |
| Northern Region Total | \$12,266,875,117 | 100.0% | \$22,459,543,819 | 100.0% |
| Ambulatory health | \$143,985,345 | 1.2% | \$125,432,398 | 0.6% |
| Arts, entertainment, & recreation | \$487,752,094 | 4.0% | \$676,969,551 | 3.0% |
| Elementary/secondary education | \$300,963,883 | 2.5% | \$728,927,911 | 3.2% |
| Higher education | \$1,001,737,037 | 8.2% | \$2,257,415,997 | 10.1% |
| Hospitals | \$2,273,671,392 | 18.5% | \$3,870,732,963 | 17.2% |
| Nursing & residential care | \$362,304,284 | 3.0% | \$1,055,874,583 | 4.7% |
| Professional & scientific services | \$1,034,558,563 | 8.4% | \$948,470,314 | 4.2% |
| Religious, grantmaking, & civic associations | \$4,405,337,273 | 35.9% | \$10,239,379,873 | 45.6% |
| Social assistance | \$958,011,687 | 7.8% | \$1,062,496,240 | 4.7% |
| Other | \$1,298,553,559 | 10.6% | \$1,493,843,989 | 6.7% |

SOUTHSIDE REGION



Overview

- The Southside Region encompasses three of Virginia’s smaller cities—Danville, Emporia, and Martinsville.
- The region accounts for just three percent of the state’s nonprofit organizations. In 2005, major nonprofits based in the region included Danville Regional Medical Center, Community Memorial Health Center, Halifax Regional Hospital, Hampden-Sydney College, and Southside Community Hospital (see Table B4.1).

A Snapshot of the Region’s Nonprofit Employment

- With 7,464 nonprofit employees, the region accounted for just 3.5 percent of Virginia’s nonprofit employment in 2005. This proportion is noticeably below the region’s share of the state’s total population (3.5 percent vs. 5.0 percent) (see Table B4.2).
- Similarly, nonprofit employment in the Southside Region accounted for 5.3 percent of the region’s total employment, which is slightly below the state average of 5.9 percent.
- Between 2002 and 2005, the Southside Region suffered the most significant nonprofit and for-profit job loss in the state (-4.9 percent and -2.6 percent, respectively).

A Snapshot of the Region’s Nonprofit Finances

- Southside Region nonprofits generated over \$647.6 million in revenues (2.1 percent of the state’s total nonprofit revenues) and held nearly \$1.4 billion in assets (2.1 percent of the state’s total nonprofit assets) in 2005 (see Table B4.3).
 - Over half (52 percent) of these revenues were generated by hospitals.
 - In contrast, the bulk of the region’s assets were held by religious, grantmaking, and civic associations (37 percent). Other fields with above average shares of the region’s total assets include hospitals (25 percent) and higher education (19 percent) (see Table B4.4).
- Southside nonprofits expended over \$612.2 million (2.2 percent of the state’s total nonprofit expenditures) in 2005. This translates into \$1,611 of expenditures per capita, which falls 55 percent below the state average.

Table B4.1. Largest nonprofit organizations, by total revenue, Southside Region in Virginia, 2005*

| Organization Name | County/City | Field | Total Revenue |
|-----------------------------------|-------------------|---------------------------|---------------|
| Danville Regional Medical Center | Danville, City of | Hospitals | \$151,002,441 |
| Community Memorial Health Center | Mecklenburg | Hospitals | \$65,826,207 |
| Halifax Regional Hospital Inc. | Halifax | Hospitals | \$64,743,774 |
| Hampden-Sydney College | Prince Edward | Colleges and universities | \$51,187,790 |
| Southside Community Hospital Inc. | Prince Edward | Hospitals | \$40,507,795 |

Table B4.2. Nonprofit employment in Southside Virginia, in comparison to private employment, 2005

| Region | Nonprofit employment 501 (c)(3) | Finance and Insurance employment | Total employment | Nonprofit employment as a share of total employment | Nonprofit employment as a share of total state nonprofit employment | Area Share of Population |
|-------------------------------|---------------------------------|----------------------------------|------------------|---|---|--------------------------|
| United States Total | 9,347,161 | 5,939,730 | 130,100,078 | 7.2% | 100.0% | 100.0% |
| Virginia Total | 210,974 | 132,256 | 3,590,395 | 5.9% | 100.0% | 2.6% |
| Southside Region Total | 7,464 | 2,819 | 139,817 | 5.3% | 3.5% | 5.0% |
| Brunswick | 272 | 69 | 4,851 | 5.6% | 0.1% | 0.2% |
| Charlotte | 94 | 48 | 2,920 | 3.2% | 0.0% | 0.2% |
| Danville (city) | 2,516 | 925 | 28,581 | 8.8% | 1.2% | 0.6% |
| Emporia (city) | 74 | 81 | 3,312 | 2.2% | 0.0% | 0.1% |
| Greensville | 96 | [D] | 5,081 | 1.9% | 0.0% | 0.2% |
| Halifax | 888 | 196 | 13,398 | 6.6% | 0.4% | 0.5% |
| Henry | 291 | 278 | 16,569 | 1.8% | 0.1% | 0.7% |
| Lunenburg | 161 | 49 | 2,984 | 5.4% | 0.1% | 0.2% |
| Martinsville (city) | 216 | 311 | 12,322 | 1.8% | 0.1% | 0.2% |
| Mecklenburg | 947 | 289 | 12,984 | 7.3% | 0.4% | 0.4% |
| Nottoway | 124 | 126 | 5,985 | 2.1% | 0.1% | 0.2% |
| Patrick | 32 | 72 | 4,888 | 0.7% | 0.0% | 0.2% |
| Pittsylvania | 473 | 176 | 13,199 | 3.6% | 0.2% | 0.8% |
| Prince Edward | 1,168 | 189 | 8,539 | 13.7% | 0.6% | 0.3% |
| Southampton | 112 | 10 | 4,204 | 2.7% | 0.1% | 0.2% |

[D] Data unavailable because of federal restrictions on the disclosure of data that can identify individual employers.

*Based on classification code carried on IRS 990 files

Table B4.3. Nonprofit finances in Southside Virginia vs. Virginia and the nation, 2005

| Region | Number of entities | Total Revenues | Expenditures | Expenditures per capita | Assets |
|-------------------------------|--------------------|---------------------|---------------------|-------------------------|---------------------|
| United States Total | 390,019 | \$1,251,569,260,049 | \$1,128,022,757,670 | \$3,804 | \$2,541,299,113,879 |
| Virginia Total | 10,414 | \$30,675,195,006 | \$27,351,970,423 | \$3,616 | \$66,712,098,555 |
| Southside Region Total | 359 | \$647,644,915 | \$612,227,658 | \$1,611 | \$1,398,319,327 |
| Brunswick | 15 | \$17,182,883 | \$17,350,711 | \$972 | \$31,563,011 |
| Charlotte | 11 | \$1,711,962 | \$1,703,594 | \$137 | \$2,142,866 |
| Danville (city) | 81 | \$240,826,572 | \$231,362,637 | \$5,044 | \$386,428,997 |
| Emporia (city) | [D] | [D] | [D] | [D] | [D] |
| Greensville | 16 | \$4,063,210 | \$3,372,880 | \$306 | \$13,335,346 |
| Halifax | 30 | \$89,186,803 | \$81,215,533 | \$2,248 | \$150,521,625 |
| Henry | 16 | \$3,712,535 | \$3,125,500 | \$55 | \$9,869,174 |
| Lunenburg | 3 | \$4,164,702 | \$4,048,515 | \$308 | \$3,640,215 |
| Martinsville (city) | 67 | \$33,509,970 | \$35,530,323 | \$2,385 | \$337,523,779 |
| Mecklenburg | 38 | \$77,786,040 | \$75,921,845 | \$2,346 | \$69,219,363 |
| Nottoway | 5 | \$2,615,040 | \$2,187,357 | \$141 | \$3,500,826 |
| Patrick | 16 | \$11,516,354 | \$10,490,557 | \$546 | \$9,153,990 |
| Pittsylvania | 23 | \$32,151,298 | \$27,020,070 | \$439 | \$72,384,837 |
| Prince Edward | 27 | \$122,513,164 | \$112,565,105 | \$5,507 | \$297,903,649 |
| Southampton | 11 | \$6,704,382 | \$6,333,031 | \$362 | \$11,131,649 |

[D] Data unavailable because of federal restrictions on the disclosure of data that can identify individual employers.

Table B4.4. Nonprofit finances in Southside Virginia by field, 2005

| Region/Field | Total Revenues | Revenue as a share of total regional revenue | Assets | Assets as a share of total regional assets |
|--|---------------------|--|---------------------|--|
| United States Total | \$1,251,569,260,049 | 100.0% | \$2,541,299,113,879 | 100.0% |
| Virginia Total | \$30,675,195,006 | 100.0% | \$66,712,098,555 | 100.0% |
| Southside Region Total | \$647,644,915 | 100.0% | \$1,398,319,327 | 100.0% |
| Ambulatory health | \$40,734,492 | 6.3% | \$54,319,920 | 3.9% |
| Arts, entertainment, & recreation | \$10,133,890 | 1.6% | \$38,858,602 | 2.8% |
| Elementary/secondary education | \$36,289,395 | 5.6% | \$80,662,351 | 5.8% |
| Higher education | \$91,072,771 | 14.1% | \$266,896,923 | 19.1% |
| Hospitals | \$334,115,894 | 51.6% | \$342,719,244 | 24.5% |
| Nursing & residential care | \$27,572,835 | 4.3% | \$31,960,040 | 2.3% |
| Professional & scientific services | \$4,173,067 | 0.6% | \$4,856,025 | 0.3% |
| Religious, grantmaking, & civic associations | \$63,237,656 | 9.8% | \$519,369,028 | 37.1% |
| Social assistance | \$32,868,288 | 5.1% | \$42,446,042 | 3.0% |
| Other | \$7,446,627 | 1.1% | \$16,231,152 | 1.2% |

SOUTHWEST REGION



Overview

- The Southwest Region encompasses three of Virginia's smaller cities—Bristol, Galax, and Norton.
- The region accounts for just three percent of the state's nonprofit organizations. In 2005, major nonprofits based in the region included King Benevolent Fund, Norton Community Hospital, Johnston Memorial Hospital, Twin County Regional Healthcare, and Smyth County Community Hospital (see Table B5.1).

A Snapshot of the Region's Nonprofit Employment

- With 7,357 nonprofit employees, the region accounted for 3.5 percent of Virginia's nonprofit employment in 2005. This proportion is noticeably below the region's share of the state's total population (3.5 percent vs. 5.4 percent) (see Table B5.2).
- Moreover, nonprofit employment in the Southwest Region accounted for 5.1 percent of the region's total employment, which is slightly below the state average of 5.9 percent.
- Between 2002 and 2005, nonprofit employment in the Southwest Region grew by just 0.8 percent. This falls well below the state average of 5.5 percent and is just marginally higher than the region's 0.7 percent growth in for-profit employment.

A Snapshot of the Region's Nonprofit Finances

- Southwest Region nonprofits generated over \$933.2 million in revenues (3.0 percent of the state's total nonprofit revenues) and held over \$1.0 billion in assets (1.6 percent of the state's total nonprofit assets) in 2005 (see Table B5.3).
 - The vast majority (82 percent) of these revenues were generated by two fields—hospitals (43 percent) and religious, grantmaking, and civic associations (39 percent).
 - Similarly, the bulk (70 percent) of the region's total assets were held by hospitals (37 percent) and religious, grantmaking, and civic associations (33 percent) (see Table B5.4).
- These organizations expended nearly \$917.1 million (3.4 percent of the state's total nonprofit expenditures) in 2005. This translates into \$2,234 of expenditures per capita, which falls 38 percent below the state average.

Table B5.1. Largest nonprofit organizations, by total revenue, Southwest Region in Virginia, 2005*

| Organization Name | County/City | Field | Total Revenue |
|--------------------------------------|------------------|-------------------------------|---------------|
| King Benevolent Fund Inc. | Bristol, City of | Social advocacy organizations | \$251,425,355 |
| Norton Community Hospital Inc. | Norton, City of | Hospitals | \$122,965,700 |
| Johnston Memorial Hospital Inc. | Washington | Hospitals | \$68,373,950 |
| Twin County Regional Healthcare Inc. | Galax | Hospitals | \$44,958,218 |
| Smyth County Community Hospital | Smyth | Hospitals | \$43,191,537 |

Table B5.2. Nonprofit employment in Southwest Virginia, in comparison to private employment, 2005

| Region | Nonprofit employment 501 (c)(3) | Finance and insurance employment | Total employment | Nonprofit employment as a share of total employment | Nonprofit employment as a share of total state nonprofit employment | Area share of population |
|-------------------------------|---------------------------------|----------------------------------|------------------|---|---|--------------------------|
| United States Total | 9,347,161 | 5,939,730 | 130,100,078 | 7.2% | 100.0% | 100.0% |
| Virginia Total | 210,974 | 132,256 | 3,590,395 | 5.9% | 100.0% | 2.6% |
| Southwest Region Total | 7,357 | 3,057 | 144,542 | 5.1% | 3.5% | 5.4% |
| Bland | 36 | 13 | 1,700 | 2.1% | 0.0% | 0.1% |
| Bristol (city) | 429 | 325 | 12,928 | 3.3% | 0.2% | 0.2% |
| Buchanan | 464 | 156 | 7,378 | 6.3% | 0.2% | 0.3% |
| Carroll | 101 | 98 | 6,519 | 1.5% | 0.0% | 0.4% |
| Dickenson | 64 | [D] | 3305 | 1.9% | 0.0% | 0.2% |
| Floyd | 96 | 131 | 2,925 | 3.3% | 0.0% | 0.2% |
| Galax (city) | 714 | 120 | 7,513 | 9.5% | 0.3% | 0.1% |
| Grayson | 20 | 96 | 2,502 | 0.8% | 0.0% | 0.2% |
| Lee | 207 | 123 | 5,281 | 3.9% | 0.1% | 0.3% |
| Norton (city) | 694 | 97 | 3,960 | 17.5% | 0.3% | 0.0% |
| Russell | 96 | 243 | 8,345 | 1.2% | 0.0% | 0.4% |
| Scott | 135 | 101 | 4,626 | 2.9% | 0.1% | 0.3% |
| Smyth | 705 | 191 | 13,987 | 5.0% | 0.3% | 0.4% |
| Tazewell | 576 | 477 | 17,014 | 3.4% | 0.3% | 0.6% |
| Washington | 1,605 | 385 | 20,038 | 8.0% | 0.8% | 0.7% |
| Wise | 703 | 250 | 14,646 | 4.8% | 0.3% | 0.6% |
| Wythe | 712 | 252 | 11,875 | 6.0% | 0.3% | 0.4% |

[D] Data unavailable because of federal restrictions on the disclosure of data that can identify individual employers.

*Based on classification code carried on IRS 990 files

Table B5.3. Nonprofit finances in Southwest Virginia vs. Virginia and the nation, 2005

| Region | Number of entities | Total Revenues | Expenditures | Expenditures per capita | Assets |
|-------------------------------|--------------------|---------------------|---------------------|-------------------------|---------------------|
| United States Total | 390,019 | \$1,251,569,260,049 | \$1,128,022,757,670 | \$3,804 | \$2,541,299,113,879 |
| Virginia Total | 10,414 | \$30,675,195,006 | \$27,351,970,423 | \$3,616 | \$66,712,098,555 |
| Southwest Region Total | 360 | \$933,246,649 | \$917,125,707 | \$2,234 | \$1,046,101,513 |
| Bland | 6 | \$3,100,000 | \$2,103,385 | \$303 | \$2,841,381 |
| Bristol (city) | 32 | \$293,389,228 | \$301,735,408 | \$17,350 | \$170,752,971 |
| Buchanan | 26 | \$55,956,562 | \$48,464,486 | \$1,963 | \$112,835,741 |
| Carroll | 10 | \$4,858,866 | \$4,364,073 | \$149 | \$8,578,268 |
| Dickenson | 8 | \$19,663,251 | \$20,012,548 | \$1,231 | \$4,551,608 |
| Floyd | 16 | \$1,978,675 | \$1,789,374 | \$122 | \$3,037,542 |
| Galax (city) | 20 | \$52,857,754 | \$52,460,881 | \$7,881 | \$48,132,728 |
| Grayson | 10 | \$851,967 | \$686,554 | \$42 | \$3,723,007 |
| Lee | 10 | \$10,284,810 | \$12,585,295 | \$531 | \$9,547,268 |
| Norton (city) | 10 | \$155,194,880 | \$158,952,072 | \$43,596 | \$60,173,950 |
| Russell | 18 | \$6,641,815 | \$6,266,598 | \$217 | \$6,917,606 |
| Scott | 16 | \$8,636,135 | \$7,976,820 | \$348 | \$10,774,041 |
| Smyth | 31 | \$64,273,868 | \$65,487,761 | \$2,019 | \$111,271,459 |
| Tazewell | 43 | \$38,575,722 | \$34,090,018 | \$766 | \$66,447,546 |
| Washington | 48 | \$133,947,208 | \$114,722,447 | \$2,210 | \$314,772,733 |
| Wise | 30 | \$10,882,433 | \$10,134,692 | \$242 | \$25,697,271 |
| Wythe | 26 | \$72,153,475 | \$75,293,295 | \$2,655 | \$86,046,393 |

Table B5.4. Nonprofit finances in Southwest Virginia by field, 2005

| Region/Field | Total Revenues | Revenue as a share of total regional revenue | Assets | Assets as a share of total regional assets |
|--|---------------------|--|---------------------|--|
| United States Total | \$1,251,569,260,049 | 100.0% | \$2,541,299,113,879 | 100.0% |
| Virginia Total | \$30,675,195,006 | 100.0% | \$66,712,098,555 | 100.0% |
| Southwest Region Total | \$933,246,649 | 100.0% | \$1,046,101,513 | 100.0% |
| Ambulatory health | \$37,891,748 | 4.1% | \$29,253,102 | 2.8% |
| Arts, entertainment, & recreation | \$14,618,602 | 1.6% | \$23,971,770 | 2.3% |
| Elementary/secondary education | \$3,463,807 | 0.4% | \$20,181,167 | 1.9% |
| Higher education | \$71,976,276 | 7.7% | \$180,959,834 | 17.3% |
| Hospitals | \$399,891,958 | 42.8% | \$381,490,273 | 36.5% |
| Nursing & residential care | \$4,759,142 | 0.5% | \$7,750,488 | 0.7% |
| Professional & scientific services | \$2,273,120 | 0.2% | \$1,127,459 | 0.1% |
| Religious, grantmaking, & civic associations | \$359,058,902 | 38.5% | \$349,309,225 | 33.4% |
| Social assistance | \$25,498,233 | 2.7% | \$27,753,303 | 2.7% |
| Other | \$13,814,861 | 1.5% | \$24,304,892 | 2.3% |

HAMPTON ROADS



Overview

- The Hampton Roads Region encompasses six of Virginia's ten largest cities—Virginia Beach, Norfolk, Chesapeake, Newport News, Hampton, and Portsmouth.
- The region also accounts for 14 percent of the state's nonprofit organizations. In 2005, major nonprofits based in the region included Sentara Hospitals, Operation Blessing International Relief & Development Corp, Christian Broadcasting Network, Maryview Hospital, and Children's Hospital of the Kings Daughters (see Table B6.1).

A Snapshot of the Region's Nonprofit Employment

- With 48,933 nonprofit employees, the region accounted for 23.2 percent of Virginia's nonprofit employment in 2005. This proportion is slightly above the region's share of the state's total population (23.2 percent vs. 21.6 percent) (see Table B6.2).
- Moreover, nonprofit employment in the Hampton Roads Region accounted for 6.7 percent of the region's total employment, ranking it above the state average of 5.9 percent.
- Between 2002 and 2005, nonprofit employment in the Hampton Roads Region grew by 6.1 percent. This is slightly higher than the state average of 5.5 percent and exceeds the region's 4.7 percent growth in for-profit employment.

A Snapshot of the Region's Nonprofit Finances

- Hampton Roads Region nonprofits generated nearly \$3.5 billion in revenues (11.3 percent of the state's total nonprofit revenues) and held \$7.3 billion in assets (11 percent of the state's total nonprofit assets) in 2005 (see Table B6.3).
 - About half of these revenues were generated by just two fields—hospitals (27 percent) and religious, grantmaking, and civic associations (23 percent).
 - Similarly, the lion's share of the region's total assets was held by hospitals (24 percent) and religious, grantmaking, and civic associations (38 percent) (see Table B6.4).
- These organizations expended nearly \$3.2 billion (11.6 percent of the state's total nonprofit expenditures) in 2005. This translates into \$1,948 of expenditures per capita, which falls 46 percent behind the state average.

Table B6.1. Largest nonprofit organizations, by total revenue, Hampton Roads Region in Virginia, 2005*

| Organization Name | County/City | Field | Total Revenue |
|---|-------------------------|--|-----------------|
| Sentara Hospitals | Norfolk, City of | Hospitals | \$1,233,436,554 |
| Operation Blessing International Relief & Development Corp. | Virginia Beach, City of | International, Social advocacy organizations | \$244,773,646 |
| Christian Broadcasting Network Inc. | Virginia Beach, City of | Information | \$236,340,781 |
| Maryview Hospital | Norfolk, City of | Hospitals | \$209,385,833 |
| Children's Hospital of the Kings Daughters Inc. | Norfolk, City of | Hospitals | \$192,952,709 |

Table B6.2. Nonprofit employment in Hampton Roads Region in Virginia, in comparison to private employment, 2005

| Region | Nonprofit employment 501 (c)(3) | Finance and insurance employment | Total employment | Nonprofit employment as a share of total employment | Nonprofit employment as a share of total state nonprofit employment | Area share of population |
|-----------------------------------|---------------------------------|----------------------------------|------------------|---|---|--------------------------|
| United States Total | 9,347,161 | 5,939,730 | 130,100,078 | 7.2% | 100.0% | 100.0% |
| Virginia Total | 210,974 | 132,256 | 3,590,395 | 5.9% | 100.0% | 2.6% |
| Hampton Roads Region Total | 48,933 | 23,517 | 733,367 | 6.7% | 23.2% | 21.6% |
| Chesapeake (city) | 1,464 | 3,098 | 95,001 | 1.5% | 0.7% | 2.9% |
| Franklin (city) | 199 | 125 | 3,870 | 5.1% | 0.1% | 0.1% |
| Gloucester | 786 | 247 | 10,000 | 7.9% | 0.4% | 0.5% |
| Hampton (city) | 4,504 | 795 | 59,808 | 7.5% | 2.1% | 1.9% |
| Isle of Wight | 431 | 190 | 12,817 | 3.4% | 0.2% | 0.4% |
| James City | 942 | 357 | 24,562 | 3.8% | 0.4% | 0.8% |
| Mathews | 103 | 24 | 1,687 | 6.1% | 0.0% | 0.1% |
| Newport News (city) | 7,225 | 1,907 | 98,080 | 7.4% | 3.4% | 2.4% |
| Norfolk (city) | 17,740 | 6,926 | 145,939 | 12.2% | 8.4% | 3.1% |
| Poquoson (city) | [D] | 56 | [D] | [D] | [D] | 0.2% |
| Portsmouth (city) | 2,836 | 645 | 42,928 | 6.6% | 1.3% | 1.3% |
| Suffolk (city) | 2,024 | 338 | 23,506 | 8.6% | 1.0% | 1.0% |
| Surry | 2 | [D] | 2,003 | 0.1% | 0.0% | 0.1% |
| Virginia Beach (city) | 7,620 | 8,215 | 176,292 | 4.3% | 3.6% | 5.8% |
| Williamsburg (city) | 2,650 | 301 | 17,070 | 15.5% | 1.3% | 0.2% |
| York | 407 | 293 | 19,804 | 2.1% | 0.2% | 0.8% |

[D] Data unavailable because of federal restrictions on the disclosure of data that can identify individual employers.

*Based on classification code carried on IRS 990 files

Table B6.3. Nonprofit finances in Hampton Roads region vs. Virginia and the nation, 2005

| Region | Number of entities | Total Revenues | Expenditures | Expenditures per capita | Assets |
|-----------------------------------|--------------------|---------------------|---------------------|-------------------------|---------------------|
| United States Total | 390,019 | \$1,251,569,260,049 | \$1,128,022,757,670 | \$3,804 | \$2,541,299,113,879 |
| Virginia Total | 10,414 | \$30,675,195,006 | \$27,351,970,423 | \$3,616 | \$66,712,098,555 |
| Hampton Roads Region Total | 1426 | \$3,474,182,477 | \$3,169,730,136 | \$1,948 | \$7,300,780,136 |
| Chesapeake (city) | 122 | \$37,475,952 | \$32,397,177 | \$148 | \$86,381,945 |
| Franklin (city) | 16 | \$10,285,508 | \$8,707,731 | \$1,016 | \$47,876,708 |
| Gloucester | 40 | \$13,844,969 | \$12,700,741 | \$336 | \$33,595,771 |
| Hampton (city) | 79 | \$227,726,100 | \$211,327,290 | \$1,456 | \$495,677,731 |
| Isle of Wight | 29 | \$6,326,193 | \$5,721,811 | \$171 | \$13,937,460 |
| James City | 97 | \$107,829,811 | \$99,809,340 | \$1,739 | \$349,821,604 |
| Mathews | 12 | \$1,543,900 | \$1,206,975 | \$132 | \$4,735,421 |
| Newport News (city) | 142 | \$598,435,360 | \$544,223,456 | \$3,043 | \$1,231,858,035 |
| Norfolk (city) | 324 | \$1,252,626,772 | \$1,128,234,597 | \$4,889 | \$2,946,452,648 |
| Poquoson (city) | 8 | \$511,510 | \$411,419 | \$35 | \$1,551,432 |
| Portsmouth (city) | 66 | \$41,618,224 | \$38,425,793 | \$385 | \$126,686,990 |
| Suffolk (city) | 54 | \$149,862,291 | \$141,485,851 | \$1,796 | \$217,594,394 |
| Surry | 5 | \$314,876 | \$329,039 | \$47 | \$606,663 |
| Virginia Beach (city) | 370 | \$957,405,677 | \$895,395,196 | \$2,049 | \$1,245,711,772 |
| Williamsburg (city) | 25 | \$51,332,812 | \$35,199,978 | \$3,010 | \$460,597,701 |
| York | 37 | \$17,042,522 | \$14,153,742 | \$229 | \$37,693,861 |

Table B6.4. Nonprofit finances in Hampton Roads region by field, 2005

| Region/Field | Total Revenues | Revenue as a share of total regional revenue | Assets | Assets as a share of total regional assets |
|--|---------------------|--|---------------------|--|
| United States Total | \$1,251,569,260,049 | 100.0% | \$2,541,299,113,879 | 100.0% |
| Virginia Total | \$30,675,195,006 | 100.0% | \$66,712,098,555 | 100.0% |
| Hampton Roads Region Total | \$3,474,182,477 | 100.0% | \$7,300,780,136 | 100.0% |
| Ambulatory health | \$237,462,676 | 6.8% | \$166,528,845 | 2.3% |
| Arts, entertainment, & recreation | \$124,036,995 | 3.6% | \$224,852,741 | 3.1% |
| Elementary/secondary education | \$107,411,413 | 3.1% | \$204,761,524 | 2.8% |
| Higher education | \$305,747,054 | 8.8% | \$944,197,250 | 12.9% |
| Hospitals | \$937,993,541 | 27.0% | \$1,757,907,194 | 24.1% |
| Nursing & residential care | \$146,713,735 | 4.2% | \$490,722,692 | 6.7% |
| Professional & scientific services | \$220,440,283 | 6.3% | \$143,921,936 | 2.0% |
| Religious, grantmaking, & civic associations | \$804,475,040 | 23.2% | \$2,748,035,947 | 37.6% |
| Social assistance | \$270,235,630 | 7.8% | \$272,846,503 | 3.7% |
| Other | \$319,666,110 | 9.2% | \$347,005,504 | 4.8% |

VALLEY REGION



Overview

- The Valley Region encompasses several of Virginia's smaller cities—Buena Vista, Covington, Harrisonburg, Lexington, Staunton, Waynesboro, and Winchester.
- The region accounts for six percent of the state's nonprofit organizations. In 2005, major nonprofits based in the region included Winchester Medical Center, Rockingham Memorial Hospital, Augusta Health Care, Washington & Lee University, and Shenandoah University (see Table B7.1).

A Snapshot of the Region's Nonprofit Employment

- With 16,557 nonprofit employees, the region accounted for 7.8 percent of Virginia's nonprofit employment in 2005. This proportion is well above the region's share of the state's total population (7.8 percent vs. 5.9 percent) (see Table B7.2).
- Similarly, nonprofit employment in the Valley Region accounted for 8.2 percent of the region's total employment, which is markedly above the state average of 5.9 percent.
- Between 2002 and 2005, nonprofit employment in the Valley Region grew by 10.4 percent. This is nearly twice as fast as the state average (5.5 percent) and nearly six times faster than the region's 1.8 percent growth in for-profit employment.

A Snapshot of the Region's Nonprofit Finances

- Valley Region nonprofits generated over \$1.6 billion in revenues (5.3 percent of the state's total nonprofit revenues) and held over \$4.2 billion in assets (6.3 percent of the state's total nonprofit assets) in 2005 (see Table B7.3).
 - Over half (53 percent) of the region's total revenues were generated by hospitals. Nonprofit higher education institutions also played a key economic role, generating a fifth (20 percent) of the total.
 - The overwhelming majority (84 percent) of the region's total assets were held by just three fields—higher education (35 percent), hospitals (28 percent), and religious, grantmaking, and civic associations (21 percent) (see Table B7.4).
- Valley nonprofits expended over \$1.4 billion (5.2 percent of the state's total nonprofit expenditures) in 2005. This translates into \$3,193 of expenditures per capita, which falls 12 percent behind the state average.

Table B7.1. Largest nonprofit organizations, by total revenue, Valley Region in Virginia, 2005*

| Organization Name | County/City | Field | Total Revenue |
|--------------------------------|-----------------------|---------------------------|---------------|
| Winchester Medical Center Inc. | Winchester, City of | Hospitals | \$326,679,616 |
| Rockingham Memorial Hospital | Harrisonburg, City of | Hospitals | \$215,072,076 |
| Augusta Health Care Inc. | Augusta | Hospitals | \$179,575,886 |
| Washington & Lee University | Lexington, City of | Colleges and universities | \$124,829,396 |
| Shenandoah University | Winchester, City of | Colleges and universities | \$68,213,642 |

Table B7.2. Nonprofit employment in Valley Region, in comparison to private employment, 2005

| Region | Nonprofit employment 501 (c)(3) | Finance and insurance employment | Total employment | Nonprofit employment as a share of total employment | Nonprofit employment as a share of total state nonprofit employment | Area share of population |
|----------------------------|---------------------------------|----------------------------------|------------------|---|---|--------------------------|
| United States Total | 9,347,161 | 5,939,730 | 130,100,078 | 7.2% | 100.0% | 100.0% |
| Virginia Total | 210,974 | 132,256 | 3,590,395 | 5.9% | 100.0% | 2.6% |
| Valley Region | 16,557 | 3,718 | 202,941 | 8.2% | 7.8% | 5.9% |
| Alleghany | 101 | 39 | 4,691 | 2.2% | 0.0% | 0.2% |
| Augusta | 2,105 | 285 | 26,291 | 8.0% | 1.0% | 0.9% |
| Bath | 142 | 13 | 2,555 | 5.6% | 0.1% | 0.1% |
| Buena Vista (city) | 221 | 29 | 2,786 | 7.9% | 0.1% | 0.1% |
| Covington (city) | 104 | 125 | 4,781 | 2.2% | 0.0% | 0.1% |
| Frederick | 340 | 352 | 20,787 | 1.6% | 0.2% | 0.9% |
| Harrisonburg (city) | 3,095 | 796 | 30,279 | 10.2% | 1.5% | 0.6% |
| Highland | 35 | [D] | 590 | 5.9% | 0.0% | 0.0% |
| Lexington (city) | 1,652 | 117 | 4,703 | 35.1% | 0.8% | 0.1% |
| Page | 237 | 117 | 6,308 | 3.8% | 0.1% | 0.3% |
| Rockbridge | 118 | [D] | 7,130 | 1.7% | 0.1% | 0.3% |
| Rockingham | 1,728 | 232 | 27,262 | 6.3% | 0.8% | 0.9% |
| Shenandoah | 498 | 306 | 14,515 | 3.4% | 0.2% | 0.5% |
| Staunton (city) | 695 | 318 | 11,390 | 6.1% | 0.3% | 0.3% |
| Waynesboro (city) | 380 | 247 | 10,044 | 3.8% | 0.2% | 0.3% |
| Winchester (city) | 5,106 | 743 | 28,829 | 17.7% | 2.4% | 0.3% |

[D] Data unavailable because of federal restrictions on the disclosure of data that can identify individual employers.

*Based on classification code carried on IRS 990 files

Table B7.3. Nonprofit finances in Valley Region vs. Virginia and the nation, 2005

| Region | Number of entities | Total Revenues | Expenditures | Expenditures per capita | Assets |
|----------------------------|--------------------|---------------------|---------------------|-------------------------|---------------------|
| United States Total | 390,019 | \$1,251,569,260,049 | \$1,128,022,757,670 | \$3,804 | \$2,541,299,113,879 |
| Virginia Total | 10,414 | \$30,675,195,006 | \$27,351,970,423 | \$3,616 | \$66,712,098,555 |
| Valley Region Total | 624 | \$1,616,114,033 | \$1,429,335,264 | \$3,193 | \$4,232,504,844 |
| Alleghany | 13 | \$2,866,282 | \$2,155,946 | \$129 | \$10,736,575 |
| Augusta | 50 | \$205,633,774 | \$185,119,380 | \$2,658 | \$330,470,470 |
| Bath | 14 | \$13,712,912 | \$12,254,636 | \$2,500 | \$22,720,434 |
| Buena Vista (city) | 6 | \$16,525,658 | \$14,950,892 | \$2,332 | \$17,107,301 |
| Covington (city) | 14 | \$8,202,613 | \$5,999,965 | \$976 | \$63,764,952 |
| Frederick | 39 | \$20,988,261 | \$21,974,800 | \$319 | \$136,792,280 |
| Harrisonburg (city) | 116 | \$378,083,084 | \$341,161,138 | \$8,441 | \$859,392,400 |
| Highland | 13 | \$4,924,856 | \$2,649,874 | \$1,068 | \$10,263,324 |
| Lexington (city) | 50 | \$200,303,125 | \$178,303,552 | \$26,368 | \$1,516,101,979 |
| Page | 15 | \$17,616,659 | \$16,775,638 | \$704 | \$18,295,014 |
| Rockbridge | 12 | \$3,584,615 | \$3,293,799 | \$155 | \$5,952,009 |
| Rockingham | 50 | \$76,278,392 | \$70,439,860 | \$983 | \$190,386,251 |
| Shenandoah | 48 | \$56,277,678 | \$43,064,483 | \$1,103 | \$69,440,103 |
| Staunton (city) | 44 | \$59,698,110 | \$49,483,298 | \$2,132 | \$98,202,018 |
| Waynesboro (city) | 44 | \$20,931,313 | \$18,720,912 | \$886 | \$47,261,263 |
| Winchester (city) | 96 | \$530,486,701 | \$462,987,091 | \$18,456 | \$835,618,471 |

Table B7.4. Nonprofit finances in Valley Region by field, 2005

| Region/Field | Total Revenues | Revenue as a share of total regional revenue | Assets | Assets as a share of total regional assets |
|--|---------------------|--|---------------------|--|
| United States Total | \$1,251,569,260,049 | 100.0% | \$2,541,299,113,879 | 100.0% |
| Virginia Total | \$30,675,195,006 | 100.0% | \$66,712,098,555 | 100.0% |
| Valley Region Total | \$1,616,114,033 | 100.0% | \$4,232,504,844 | 100.0% |
| Ambulatory health | \$19,244,758 | 1.2% | \$33,553,356 | 0.8% |
| Arts, entertainment, & recreation | \$35,166,814 | 2.2% | \$93,649,868 | 2.2% |
| Elementary/secondary education | \$25,641,816 | 1.6% | \$43,170,528 | 1.0% |
| Higher education | \$326,314,032 | 20.2% | \$1,469,835,993 | 34.7% |
| Hospitals | \$853,846,127 | 52.8% | \$1,168,249,575 | 27.6% |
| Nursing & residential care | \$95,200,756 | 5.9% | \$325,121,250 | 7.7% |
| Professional & scientific services | \$5,095,715 | 0.3% | \$39,892,747 | 0.9% |
| Religious, grantmaking, & civic associations | \$133,698,698 | 8.3% | \$881,667,606 | 20.8% |
| Social assistance | \$66,354,642 | 4.1% | \$99,831,363 | 2.4% |
| Other | \$55,550,675 | 3.4% | \$77,532,558 | 1.8% |

WEST CENTRAL REGION



Overview

- The West Central Region encompasses Roanoke, one of Virginia's largest cities.
- The region accounts for eight percent of the state's nonprofit organizations. In 2005, major nonprofits based in the region include Carilion Medical Center, Centra Health, Liberty University, New River Valley Medical Center, and Virginia Tech Foundation (see Table B8.1).

A Snapshot of the Region's Nonprofit Employment

- With 23,323 nonprofit employees, the region accounted for 11.1 percent of Virginia's nonprofit employment in 2005, which is significantly above the region's share of the state's total population (11.1 percent vs. 9.0 percent) (see Table B8.2).
- Similarly, nonprofit employment in the West Central Region accounted for 7.4 percent of the region's total employment, which is noticeably above the state average of 5.9 percent.
- Between 2002 and 2005, nonprofit employment in the West Central Region grew by 10.5 percent—the most robust rate in the state. This is nearly twice as fast as the state average (5.5 percent). Moreover, as for-profits in this region experienced a net job loss, West Central nonprofits were the only source of job growth over this three-year period.

A Snapshot of the Region's Nonprofit Finances

- West Central Region nonprofits generated over \$2.5 billion in revenues (8.2 percent of the state's total nonprofit revenues) and held over \$5.2 billion in assets (7.8 percent of the state's total nonprofit assets) in 2005 (see Table B8.3).
 - Over half (52 percent) of the region's total revenues were generated by hospitals. Nonprofit higher education institutions and religious, grantmaking, and civic associations also played a significant economic role, generating 16 and 13 percents, respectively, of the total.
 - The vast majority (83 percent) of the region's total assets were also held by these three fields, i.e., hospitals (39 percent), religious, grantmaking and civic associations (25 percent), and higher education (19 percent) (see Table B8.4).
- West Central nonprofits expended nearly \$2.3 billion (8.3 percent of the state's total nonprofit expenditures) in 2005. This translates into \$3,337 of expenditures per capita, which falls just eight percent behind the state average.

Table B8.1. Largest nonprofit organizations, by total revenue, West Central Region in Virginia, 2005*

| Organization Name | County/City | Field | Total Revenue |
|--|--------------------|---|---------------|
| Carilion Medical Center | Roanoke, City of | Hospitals | \$631,610,211 |
| Centra Health Inc. | Lynchburg, City of | Hospitals | \$374,155,027 |
| Liberty University Inc. | Lynchburg, City of | Colleges and universities | \$162,640,622 |
| Carilion New River Valley Medical Center | Roanoke, City of | Hospitals | \$110,852,157 |
| Virginia Tech Foundation Inc. | Montgomery | Grantmaking and giving services, Colleges and Universities | \$109,844,069 |

Table B8.2. Nonprofit employment in West Central Virginia, in comparison to private employment, 2005

| Region | Nonprofit employment 501 (c)(3) | Finance and insurance employment | Total employment | Nonprofit employment as a share of total employment | Nonprofit employment as a share of total state nonprofit employment | Area share of population |
|----------------------------------|---------------------------------|----------------------------------|------------------|---|---|--------------------------|
| United States Total | 9,347,161 | 5,939,730 | 130,100,078 | 7.2% | 100.0% | 100.0% |
| Virginia Total | 210,974 | 132,256 | 3,590,395 | 5.9% | 100.0% | 2.6% |
| West Central Region Total | 23,323 | 11,153 | 315,296 | 7.4% | 11.1% | 9.0% |
| Amherst | 509 | 127 | 9,897 | 5.1% | 0.2% | 0.4% |
| Appomattox | 54 | 54 | 3,559 | 1.5% | 0.0% | 0.2% |
| Bedford | 287 | 212 | 14,167 | 2.0% | 0.1% | 0.9% |
| Bedford (city) | 170 | 140 | 4,093 | 4.2% | 0.1% | 0.1% |
| Botetourt | 22 | 124 | 8,958 | 0.2% | 0.0% | 0.4% |
| Campbell | 206 | 342 | 15,640 | 1.3% | 0.1% | 0.7% |
| Craig | 41 | [D] | 602 | 6.8% | 0.0% | 0.1% |
| Franklin | 783 | 255 | 14,694 | 5.3% | 0.4% | 0.7% |
| Giles | 380 | 83 | 5,033 | 7.6% | 0.2% | 0.2% |
| Lynchburg (city) | 7,143 | 2,478 | 51,241 | 13.9% | 3.4% | 0.9% |
| Montgomery | 2,149 | 575 | 38,576 | 5.6% | 1.0% | 1.2% |
| Pulaski | 124 | 167 | 15,422 | 0.8% | 0.1% | 0.5% |
| Radford (city) | 136 | 120 | 6,488 | 2.1% | 0.1% | 0.2% |
| Roanoke | 1,948 | 2,573 | 32,771 | 5.9% | 0.9% | 1.2% |
| Roanoke (city) | 8,640 | 3,479 | 71,043 | 12.2% | 4.1% | 1.2% |
| Salem (city) | 731 | 425 | 23,112 | 3.2% | 0.3% | 0.3% |

[D] Data unavailable because of federal restrictions on the disclosure of data that can identify individual employers.

*Based on classification code carried on IRS 990 files

Table B8.3. Nonprofit finances in West Central Virginia vs. Virginia and the nation, 2005

| Region | Number of entities | Total Revenues | Expenditures | Expenditures per capita | Assets |
|----------------------------------|--------------------|---------------------|---------------------|-------------------------|---------------------|
| United States Total | 390,019 | \$1,251,569,260,049 | \$1,128,022,757,670 | \$3,804 | \$2,541,299,113,879 |
| Virginia Total | 10,414 | \$30,675,195,006 | \$27,351,970,423 | \$3,616 | \$66,712,098,555 |
| West Central Region Total | 870 | \$2,529,223,569 | \$2,267,283,276 | \$3,337 | \$5,231,946,399 |
| Amherst | 19 | \$41,940,375 | \$43,604,482 | \$1,362 | \$175,816,839 |
| Appomattox | 10 | \$1,817,172 | \$1,250,712 | \$90 | \$3,086,664 |
| Bedford | 83 | \$46,966,275 | \$44,555,821 | \$685 | \$77,027,805 |
| Bedford (city) | [D] | [D] | [D] | [D] | [D] |
| Botetourt | 26 | \$5,729,983 | \$5,158,899 | \$162 | \$11,506,789 |
| Campbell | 35 | \$42,510,462 | \$41,942,242 | \$804 | \$73,074,186 |
| Craig | 3 | \$494,135 | \$436,192 | \$85 | \$815,556 |
| Franklin | 46 | \$34,514,665 | \$31,652,078 | \$631 | \$92,101,001 |
| Giles | 11 | \$6,877,020 | \$6,961,352 | \$406 | \$10,991,572 |
| Lynchburg (city) | 154 | \$705,706,911 | \$646,760,926 | \$9,699 | \$1,331,971,549 |
| Montgomery | 112 | \$213,580,253 | \$167,134,422 | \$1,983 | \$909,206,835 |
| Pulaski | 19 | \$6,159,643 | \$5,456,689 | \$156 | \$15,950,231 |
| Radford (city) | 26 | \$15,441,077 | \$12,689,986 | \$875 | \$58,136,077 |
| Roanoke | 102 | \$143,825,755 | \$124,410,093 | \$1,400 | \$368,643,926 |
| Roanoke (city) | 181 | \$1,137,001,762 | \$1,012,512,190 | \$11,025 | \$1,809,531,014 |
| Salem (city) | 43 | \$126,658,081 | \$122,757,192 | \$4,998 | \$294,086,355 |

[D] Data unavailable because of federal restrictions on the disclosure of data that can identify individual employers.

Table B8.4. Nonprofit finances in West Central Virginia by field, 2005

| Region/Field | Total Revenues | Revenue as a share of total regional revenue | Assets | Assets as a share of total regional assets |
|--|---------------------|--|---------------------|--|
| United States Total | \$1,251,569,260,049 | 100.0% | \$2,541,299,113,879 | 100.0% |
| Virginia Total | \$30,675,195,006 | 100.0% | \$66,712,098,555 | 100.0% |
| West Central Region Total | \$2,529,223,569 | 100.0% | \$5,231,946,399 | 100.0% |
| Ambulatory health | \$24,275,270 | 1.0% | \$40,829,097 | 0.8% |
| Arts, entertainment, & recreation | \$49,526,247 | 2.0% | \$132,720,961 | 2.5% |
| Elementary/secondary education | \$14,302,294 | 0.6% | \$33,112,812 | 0.6% |
| Higher education | \$398,643,540 | 15.8% | \$968,928,808 | 18.5% |
| Hospitals | \$1,317,100,079 | 52.1% | \$2,032,571,965 | 38.8% |
| Nursing & residential care | \$153,879,812 | 6.1% | \$383,527,148 | 7.3% |
| Professional & scientific services | \$8,697,458 | 0.3% | \$8,230,792 | 0.2% |
| Religious, grantmaking, & civic associations | \$315,454,239 | 12.5% | \$1,282,413,896 | 24.5% |
| Social assistance | \$186,395,051 | 7.4% | \$282,320,892 | 5.4% |
| Other | \$60,949,579 | 2.4% | \$67,290,028 | 1.3% |

THE COMMUNITY FOUNDATION SERVING RICHMOND AND CENTRAL VIRGINIA SERVICE AREA*



Overview

- The Community Foundation Serving Richmond and Central Virginia Service Area encompasses Richmond, one of Virginia's largest cities.
- The service area accounts for 13 percent of the state's nonprofit organizations. In 2005, major nonprofits based in the region included Bon Secours St. Mary's Hospital of Richmond, Hospital Authority of the City of Petersburg*, Christian Children's Fund, MCV Associated Physicians, and Cameron Foundation* (see Table B9.1).

A Snapshot of the Region's Nonprofit Employment

- With 23,152 nonprofit employees, the service area accounted for 11.0 percent of Virginia's nonprofit employment in 2005, which is marginally above the area's share of the state's total population (11.0 percent vs. 10.6 percent) (see Table B9.2).
- However, nonprofit employment in The Community Foundation Serving Richmond and Central Virginia Service Area accounted for 4.3 percent of the area's total employment, ranking it below the state average of 5.9 percent.

*Given the inherent problems with the IRS Form 990 data source, the financial data presented in this section likely overstate the sector's finances as of 2005. The Form 990 filings are organized according to the year in which they are received (not by the year covered). This is because organizations have different fiscal years and also because many file late or have extensions. As such, while most of the organizations included in the electronic 2005 990 file have fiscal years that end in 2005, the file also contains records for organizations with fiscal years that end in 2003 and 2004.

As a direct result of this, for example, the 2005 990 file contains 2004 revenue data for the Cameron Foundation, which were inflated in 2004 because the Foundation assumed the liquidated assets from the sale of the Hospital Authority of Petersburg's Southside Regional Medical Center (the funds managed by the foundation and disbursed through its grantmaking activities are the direct result of this sale). But, the 2005 file also includes the 2003 financial data from the Hospital Authority of Petersburg.

- Between 2002 and 2005, nonprofit employment in The Community Foundation Serving Richmond and Central Virginia Service Area grew by 7.4 percent. While this exceeds the state average of 5.5 percent, it falls well below the service area's 9.5 percent growth in for-profit employment.

A Snapshot of the Region's Nonprofit Finances

- The Community Foundation Serving Richmond and Central Virginia Service Area nonprofits generated nearly \$2.7 billion in revenues (8.8 percent of the state's total nonprofit revenues) and held nearly \$6.7 billion in assets (10.0 percent of the state's total nonprofit assets) in 2005 (see Table B9.3).
 - Over half (52 percent) of the service area's total revenues were generated by just two fields—religious, grantmaking, and civic associations (27 percent) and hospitals (25 percent). Ambulatory health organizations also played a key role in the region's economy by generating 13 percent of its total revenues.
 - Nearly half (48 percent) of the service area's assets were held by religious, grantmaking, and civic associations. Other fields holding considerable assets include nursing and residential care (14 percent), hospitals (11 percent), and arts, entertainment and recreation (11 percent) (see Table B9.4).
- The service area's nonprofits expended over \$2.2 billion (8.1 percent of the state's total nonprofit expenditures) in 2005. This translates into \$2,269 of expenditures per capita, which falls 37 percent behind the state average.

Table B9.1. Largest nonprofit organizations by total revenue in the Community Foundation Service Area, 2005*

| Organization Name | County/City | Field | Total Revenue |
|--|---------------------|-------------------------------|---------------|
| Bon Secours St. Mary's Hospital of Richmond Inc. | Henrico | Hospitals | \$366,349,216 |
| Hospital Authority of the City of Petersburg** | Petersburg, City of | Hospitals | \$196,188,282 |
| Christian Childrens Fund Inc. | Richmond City | Social advocacy organizations | \$191,799,935 |
| MCV Associated Physicians | Richmond City | Ambulatory health care | \$161,688,872 |
| Cameron Foundation** | Petersburg, City of | Educational services | \$99,169,641 |

Table B9.2. Nonprofit employment in the Community Foundation Service Area, in comparison to private employment, 2005

| County/region | Total nonprofit employment 501 (c)(3) | Finance and Insurance employment | Total employment | Nonprofit employment as a share of total employment | Nonprofit employment as a share of total state nonprofit employment | Area Share of Population |
|----------------------------|---------------------------------------|----------------------------------|------------------|---|---|--------------------------|
| United States Total | 9,347,161 | 5,939,730 | 130,100,078 | 7.2% | 100.0% | 100.0% |
| Virginia Total | 210,974 | 132,256 | 3,590,395 | 5.9% | 100.0% | 2.6% |
| Area Total | 23,152 | 33,883 | 542,133 | 4.3% | 11.0% | 10.6% |
| Chesterfield | 1,761 | 5,882 | 114,922 | 1.5% | 0.8% | 3.8% |
| Colonial Heights (city) | 52 | 262 | 10,297 | 0.5% | 0.0% | 0.2% |
| Goochland | 146 | [D] | 9,619 | 1.5% | 0.1% | 0.3% |
| Hanover | 2,783 | 804 | 43,694 | 6.4% | 1.3% | 1.3% |
| Henrico | 8,231 | 19,579 | 172,317 | 4.8% | 3.9% | 3.7% |
| Hopewell (city) | 12 | 236 | 8,561 | 0.1% | 0.0% | 0.3% |
| Petersburg (city) | 264 | 322 | 15,810 | 1.7% | 0.1% | 0.4% |
| Powhatan | 93 | 119 | 6,101 | 1.5% | 0.0% | 0.3% |
| Richmond (city) | 9,810 | 6,679 | 160,812 | 6.1% | 4.6% | 0.2% |

[D] Data unavailable because of federal restrictions on the disclosure of data that can identify individual employers.

*Based on classification code carried on IRS 990 files

**Given the inherent problems with the IRS Form 990 data source, the financial data presented in this section likely overstate the sector's finances as of 2005. The Form 990 filings are organized according to the year in which they are received (not by the year covered). This is because organizations have different fiscal years and also because many file late or have extensions. As such, while most of the organizations included in the electronic 2005 990 file have fiscal years that end in 2005, the file also contains records for organizations with fiscal years that end in 2003 and 2004.

As a direct result of this, for example, the 2005 990 file contains 2004 revenue data for the Cameron Foundation, which were inflated in 2004 because the Foundation assumed the liquidated assets from the sale of the Hospital Authority of Petersburg's Southside Regional Medical Center (the funds managed by the foundation and disbursed through its grantmaking activities are the direct result of this sale). But, the 2005 file also includes the 2003 financial data from the Hospital Authority of Petersburg.

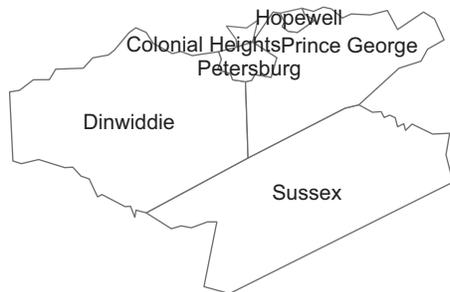
Table B9.3. Nonprofit finances in the Community Foundation Service Area vs. Virginia and the nation, 2005

| Region | Number of entities | Total Revenues | Expenditures | Expenditures per capita | Assets |
|--|--------------------|---------------------|---------------------|-------------------------|---------------------|
| United States Total | 390,019 | \$1,251,569,260,049 | \$1,128,022,757,670 | \$3,804 | \$2,541,299,113,879 |
| Virginia Total | 10,414 | \$30,675,195,006 | \$27,351,970,423 | \$3,616 | \$66,712,098,555 |
| Community Foundation Service Area Total | 1,382 | \$2,686,085,392 | \$2,218,180,691 | \$2,269 | \$6,664,458,730 |
| Chesterfield | 216 | \$163,423,252 | \$155,200,232 | \$538 | \$262,656,594 |
| Colonial Heights (city) | 11 | \$3,347,740 | \$3,318,776 | \$190 | \$1,570,898 |
| Goochland | 19 | \$7,069,047 | \$5,970,872 | \$310 | \$45,465,812 |
| Hanover | 96 | \$121,025,070 | \$109,581,314 | \$1,125 | \$376,874,088 |
| Henrico | 469 | \$909,582,207 | \$806,253,880 | \$2,873 | \$2,179,603,770 |
| Hopewell (city) | 15 | \$9,335,336 | \$7,926,995 | \$352 | \$109,197,478 |
| Petersburg (city) | 54 | \$312,013,138 | \$181,518,865 | \$5,623 | \$298,488,063 |
| Powhatan | 12 | \$1,657,694 | \$1,612,813 | \$61 | \$3,041,530 |
| Richmond (city) | 490 | \$1,158,631,908 | \$946,796,944 | \$4,901 | \$3,387,560,497 |

Table B9.4. Nonprofit finances in the Community Foundation Service Area in Virginia by field, 2005

| Region/Field | Total Revenues | Revenue as a share of total regional revenue | Assets | Assets as a share of total regional assets |
|--|---------------------|--|---------------------|--|
| United States Total | \$1,251,569,260,049 | 100.0% | \$2,541,299,113,879 | 100.0% |
| Virginia Total | \$30,675,195,006 | 100.0% | \$66,712,098,555 | 100.0% |
| Community Foundation Service Area Total | \$2,686,085,392 | 100.0% | \$6,664,458,730 | 100.0% |
| Ambulatory health | \$359,636,877 | 13.4% | \$248,096,060 | 3.7% |
| Arts, entertainment, & recreation | \$199,019,564 | 7.4% | \$696,769,292 | 10.5% |
| Elementary/secondary education | \$53,656,342 | 2.0% | \$125,183,228 | 1.9% |
| Higher education | \$80,535,757 | 3.0% | \$221,473,446 | 3.3% |
| Hospitals | \$665,924,042 | 24.8% | \$745,659,758 | 11.2% |
| Nursing & residential care | \$196,382,855 | 7.3% | \$943,419,946 | 14.2% |
| Professional & scientific services | \$62,057,801 | 2.3% | \$51,408,843 | 0.8% |
| Religious, grantmaking, & civic associations | \$719,629,568 | 26.8% | \$3,179,291,858 | 47.7% |
| Social assistance | \$205,159,502 | 7.6% | \$261,761,173 | 3.9% |
| Other | \$144,083,084 | 5.4% | \$191,395,126 | 2.9% |

THE CAMERON FOUNDATION SERVICE AREA*



Overview

- The Cameron Foundation Service Area encompasses several of Virginia's smaller urban areas—Colonial Heights, Hopewell, and Petersburg.
- The service area accounts for just one percent of the state's nonprofit organizations. In 2005, major nonprofits based in the region include Hospital Authority of the City of Petersburg*, Cameron Foundation*, John Randolph Foundation Support Fund, Sussex County Improvement Association, and Crater Community Hospice (see Table B10.1).

A Snapshot of the Region's Nonprofit Employment**

- With 626 nonprofit employees, the region accounted for just 0.3 percent of Virginia's nonprofit employment in 2005. This proportion is well below the area's share of the state's total population (0.3 percent vs. 1.9 percent) (see Table B10.2).
- Moreover, nonprofit employment in the Cameron Foundation Service Area accounted for 1.1 percent of the area's total employment, which is markedly below the state average of 5.9 percent.

*Given the inherent problems with the IRS Form 990 data source, the financial data presented in this section likely overstate the sector's finances as of 2005. The Form 990 filings are organized according to the year in which they are received (not by the year covered). This is because organizations have different fiscal years and also because many file late or have extensions. As such, while most of the organizations included in the electronic 2005 990 file have fiscal years that end in 2005, the file also contains records for organizations with fiscal years that end in 2003 and 2004.

As a direct result of this, for example, the 2005 990 file contains 2004 revenue data for the Cameron Foundation, which were inflated in 2004 because the Foundation assumed the liquidated assets from the sale of the Hospital Authority of Petersburg's Southside Regional Medical Center (the funds managed by the foundation and disbursed through its grantmaking activities are the direct result of this sale). But, the 2005 file also includes the 2003 financial data from the Hospital Authority of Petersburg.

**Due to disclosure restrictions, there is not adequate data to analyze employment growth between 2002 and 2005.

A Snapshot of the Region's Nonprofit Finances

- The Cameron Foundation Service Area nonprofits generated over \$332.7 million in revenues (1.1 percent of the state's total nonprofit revenues) and held over \$445.2 million in assets (1.0 percent of the state's total nonprofit assets) in 2005 (see Table B10.3).
 - The vast majority (59 percent) of these revenues were generated by the service area's nonprofit hospitals.
 - Nearly three-fourths of the service area's total assets were held by religious, grantmaking and civic associations (39 percent) and hospitals (33 percent) (see Table B10.4).
- The service area's nonprofits expended over \$119.4 million (1.0 percent of the state's total nonprofit expenditures) in 2005. This translates into \$1,364 of expenditures per capita, which falls 62 percent behind the state average.

Table B10.1. Largest nonprofit organizations by total revenue in the Cameron Foundation Service Area, 2005***

| Organization Name | County/City | Field | Total Revenue |
|---|---------------------|---------------------------------|---------------|
| Hospital Authority of the City of Petersburg* | Petersburg, City of | Hospitals | \$196,188,282 |
| Cameron Foundation* | Petersburg, City of | Educational services | \$99,169,641 |
| John Randolph Foundation Support Fund Inc. | Hopewell, City of | Grantmaking and giving services | \$2,746,758 |
| Sussex County Improvement Association | Sussex | Social assistance | \$2,375,213 |
| Crater Community Hospice Inc. | Colonial Heights | Nursing care facilities | \$1,988,068 |

Table B10.2. Nonprofit employment in the Cameron Foundation Service Area, in comparison to private employment, 2005

| County/region | Total nonprofit employment 501 (c)(3) | Finance and insurance employment | Total employment | Nonprofit employment as a share of total employment | Nonprofit employment as a share of total state nonprofit employment | Area share of population |
|----------------------------|---------------------------------------|----------------------------------|------------------|---|---|--------------------------|
| United States Total | 9,347,161 | 5,939,730 | 130,100,078 | 7.2% | 100.0% | 100.0% |
| Virginia Total | 210,974 | 132,256 | 3,590,395 | 5.9% | 100.0% | 2.6% |
| Area Total | 626 | 1,013 | 57,993 | 1.1% | 0.3% | 1.9% |
| Colonial Heights (city) | 52 | 262 | 10,297 | 0.5% | 0.0% | 0.2% |
| Dinwiddie | 85 | 75 | 8,440 | 1.0% | 0.0% | 0.3% |
| Hopewell (city) | 12 | 236 | 8,561 | 0.1% | 0.0% | 0.3% |
| Petersburg (city) | 264 | 322 | 15,810 | 1.7% | 0.1% | 0.4% |
| Prince George | 37 | 72 | 11,239 | 0.3% | 0.0% | 0.5% |
| Sussex | 176 | 46 | 3,646 | 4.8% | 0.1% | 0.2% |

***Based on classification code carried on IRS 990 files

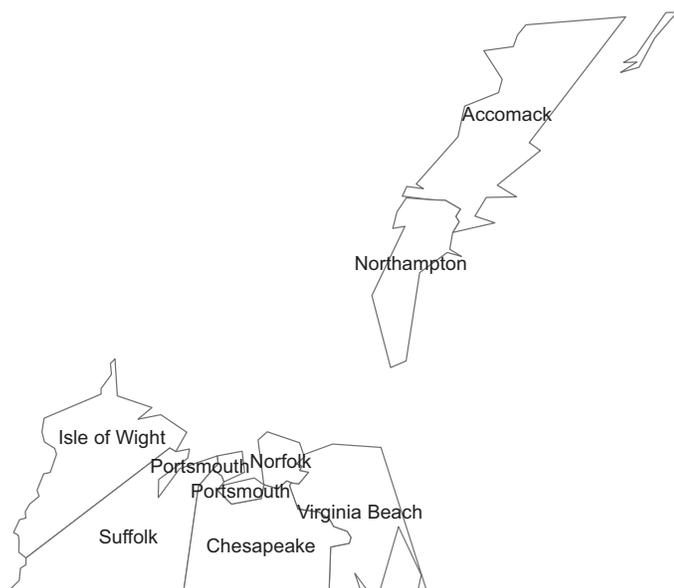
Table B10.3. Nonprofit finances in the Cameron Foundation Service Area vs. Virginia and the nation, 2005

| Region | Number of entities | Total Revenues | Expenditures | Expenditures per capita | Assets |
|--|--------------------|---------------------|---------------------|-------------------------|---------------------|
| United States Total | 390,019 | \$1,251,569,260,049 | \$1,128,022,757,670 | \$3,804 | \$2,541,299,113,879 |
| Virginia Total | 10,414 | \$30,675,195,006 | \$27,351,970,423 | \$3,616 | \$66,712,098,555 |
| Cameron Foundation Service Area Total | 94 | \$332,726,039 | \$199,414,025 | \$1,364 | \$445,232,408 |
| Colonial Heights (city) | 11 | \$3,347,740 | \$3,318,776 | \$190 | \$1,570,898 |
| Dinwiddie | 3 | \$2,071,784 | \$1,474,157 | \$58 | \$28,122,464 |
| Hopewell (city) | 15 | \$9,335,336 | \$7,926,995 | \$352 | \$109,197,478 |
| Petersburg (city) | 54 | \$312,013,138 | \$181,518,865 | \$5,623 | \$298,488,063 |
| Prince George | 5 | \$330,432 | \$224,447 | \$6 | \$1,129,373 |
| Sussex | 6 | \$5,627,609 | \$4,950,785 | \$412 | \$6,724,132 |

Table B10.4. Nonprofit finances in the Cameron Foundation Service Area in Virginia by field, 2005

| Region/Field | Total Revenues | Revenue as a share of total regional revenue | Assets | Assets as a share of total regional assets |
|--|---------------------|--|---------------------|--|
| United States Total | \$1,251,569,260,049 | 100.0% | \$2,541,299,113,879 | 100.0% |
| Virginia Total | \$30,675,195,006 | 100.0% | \$66,712,098,555 | 100.0% |
| Cameron Foundation Service Area Total | \$332,726,039 | 100.0% | \$445,232,408 | 100.0% |
| Ambulatory health | \$3,020,593 | 0.9% | \$2,638,677 | 0.6% |
| Arts, entertainment, & recreation | \$2,780,974 | 0.8% | \$5,001,866 | 1.1% |
| Elementary/secondary education | N/A | N/A | N/A | N/A |
| Higher education | N/A | N/A | N/A | N/A |
| Hospitals | \$196,188,282 | 59.0% | \$148,550,967 | 33.4% |
| Nursing & residential care | \$3,748,019 | 1.1% | \$5,731,089 | 1.3% |
| Professional & scientific services | N/A | N/A | N/A | N/A |
| Religious, grantmaking, & civic associations | \$20,334,167 | 6.1% | \$171,707,738 | 38.6% |
| Social assistance | \$6,641,632 | 2.0% | \$5,847,102 | 1.3% |
| Other | \$100,012,372 | 30.1% | \$105,754,969 | 23.8% |

THE NORFOLK COMMUNITY FOUNDATION SERVICE AREA



Overview

- The Norfolk Foundation Service Area encompasses four of Virginia's largest cities—Virginia Beach, Norfolk, Chesapeake, and Portsmouth.
- The service area accounts for ten percent of the state's nonprofit organizations. In 2005, major nonprofits based in the region included Sentara Hospitals, Operation Blessing International Relief & Development Corp., Christian Broadcasting Network, Maryview Hospital, and Children's Hospital of the Kings Daughters (see Table B11.1).

A Snapshot of the Region's Nonprofit Employment

- With 32,095 nonprofit employees, the region accounted for 15.2 percent of Virginia's nonprofit employment in 2005. This proportion is marginally below the area's share of the state's total population (15.2 percent vs. 15.6 percent) (see Table B11.2).
- However, nonprofit employment in the Norfolk Foundation Service Area accounted for 6.2 percent of the area's total employment, which is slightly above the state average of 5.9 percent.
- Between 2002 and 2005, nonprofit employment in the Norfolk Foundation Service Area grew by 7.7 percent. This exceeds the state average of 5.5 percent and the service area's 5.3 percent growth in for-profit employment.

A Snapshot of the Region's Nonprofit Finances

- The Norfolk Foundation Service Area nonprofits generated nearly \$2.5 billion in revenues (8.1 percent of the state's total nonprofit revenues) and held close to \$4.7 billion in assets (7.0 percent of the state's total nonprofit assets) in 2005 (see Table B11.3).
 - The bulk (57 percent) of these revenues were generated by the service area's nonprofit hospitals (29 percent) and religious, grantmaking and civic associations (28 percent).
 - Similarly, the lion's share (64 percent) of the service area's total assets was held by religious, grantmaking and civic associations (36 percent) and hospitals (29 percent) (see Table B11.4).
- The service area's nonprofits expended nearly \$2.3 billion (8.3 percent of the state's total nonprofit expenditures) in 2005. This translates into \$1,973 of expenditures per capita, which falls 45 percent behind the state average.

Table B11.1. Largest nonprofit organizations by total revenue in the Norfolk Community Foundation Service Area, 2005*

| Organization Name | County/City | Field | Total Revenue |
|--|-------------------------|-------------------------------|-----------------|
| Sentara Hospitals | Norfolk, City of | Hospitals | \$1,233,436,554 |
| Operation Blessing International Relief & Development Corp | Virginia Beach, City of | Social advocacy organizations | \$244,773,646 |
| Christian Broadcasting Network Inc. | Virginia Beach, City of | Information | \$236,340,781 |
| Maryview Hospital | Norfolk, City of | Hospitals | \$209,385,833 |
| Childrens Hospital of the Kings Daughters Inc. | Norfolk, City of | Hospitals | \$192,952,709 |

Table B11.2. Nonprofit employment in the Norfolk Community Foundation Service Area, in comparison to private employment, 2005

| County/region | Total nonprofit employment 501 (c)(3) | Finance and insurance employment | Total employment | Nonprofit employment as a share of total employment | Nonprofit employment as a share of total state nonprofit employment | Area share of population |
|----------------------------|---------------------------------------|----------------------------------|------------------|---|---|--------------------------|
| United States Total | 9,347,161 | 5,939,730 | 130,100,078 | 7.2% | 100.0% | 100.0% |
| Virginia Total | 210,974 | 132,256 | 3,590,395 | 5.88% | 100.00% | 2.6% |
| Area Total | 32,095 | 19,740 | 515,447 | 6.23% | 15.21% | 15.6% |
| Accomack | 794 | 242 | 13,518 | 5.87% | 0.38% | 0.5% |
| Chesapeake (city) | 1,464 | 3,098 | 95,001 | 1.54% | 0.69% | 2.9% |
| Isle of Wight | 431 | 190 | 12,817 | 3.36% | 0.20% | 0.4% |
| Norfolk (city) | 17,740 | 6,926 | 145,939 | 12.16% | 8.41% | 3.1% |
| Northampton | 830 | 85 | 5,446 | 15.24% | 0.39% | 0.2% |
| Portsmouth (city) | 2,836 | 645 | 42,928 | 6.61% | 1.34% | 1.3% |
| Suffolk (city) | 7,620 | 338 | 23,506 | 32.42% | 3.61% | 1.3% |
| Virginia Beach (city) | 380 | 8,215 | 176,292 | 0.22% | 0.18% | 5.8% |

*Based on classification code carried on IRS 990 files

Table B11.3. Nonprofit finances in the Norfolk Community Foundation Service Area vs. Virginia and the nation, 2005

| Region | Number of entities | Total Revenues | Expenditures | Expenditures per capita | Assets |
|--|--------------------|---------------------|---------------------|-------------------------|---------------------|
| United States Total | 390,019 | \$1,251,569,260,049 | \$1,128,022,757,670 | \$3,804 | \$2,541,299,113,879 |
| Virginia Total | 10,414 | \$30,675,195,006 | \$27,351,970,423 | \$3,616 | \$66,712,098,555 |
| Norfolk Community Foundation Service Area Total | 1,027 | \$2,475,574,627 | \$2,270,831,709 | \$1,973 | \$4,680,521,945 |
| Accomack | 30 | \$13,323,959 | \$12,850,528 | \$327 | \$24,516,728 |
| Chesapeake (city) | 122 | \$37,475,952 | \$32,397,177 | \$148 | \$86,381,945 |
| Isle of Wight | 29 | \$6,326,193 | \$5,721,811 | \$171 | \$13,937,460 |
| Norfolk (city) | 324 | \$1,252,626,772 | \$1,128,234,597 | \$4,889 | \$2,946,452,648 |
| Northampton | 32 | \$16,935,559 | \$16,320,756 | \$1,213 | \$19,240,008 |
| Portsmouth (city) | 66 | \$41,618,224 | \$38,425,793 | \$385 | \$126,686,990 |
| Suffolk (city) | 54 | \$149,862,291 | \$141,485,851 | \$1,796 | \$217,594,394 |
| Virginia Beach (city) | 370 | \$957,405,677 | \$895,395,196 | \$2,049 | \$1,245,711,772 |

Table B11.4. Nonprofit finances in the Norfolk Community Foundation Service Area in Virginia by field, 2005

| Region/Field | Total Revenues | Revenue as a share of total regional revenue | Assets | Assets as a share of total regional assets |
|--|---------------------|--|---------------------|--|
| United States Total | \$1,251,569,260,049 | 100.0% | \$2,541,299,113,879 | 100.0% |
| Virginia Total | \$30,675,195,006 | 100.0% | \$66,712,098,555 | 100.0% |
| Norfolk Community Foundation Service Area Total | \$2,475,574,627 | 100.0% | \$4,680,521,945 | 100.0% |
| Ambulatory health | \$211,400,432 | 8.5% | \$154,743,336 | 3.3% |
| Arts, entertainment, & recreation | \$68,566,566 | 2.8% | \$142,447,838 | 3.0% |
| Elementary/secondary education | \$92,417,336 | 3.7% | \$172,982,870 | 3.7% |
| Higher education | \$114,920,464 | 4.6% | \$461,066,024 | 9.9% |
| Hospitals | \$722,262,901 | 29.2% | \$1,332,679,452 | 28.5% |
| Nursing & residential care | \$81,299,610 | 3.3% | \$236,482,355 | 5.1% |
| Professional & scientific services | \$11,650,046 | 0.5% | \$44,742,792 | 1.0% |
| Religious, grantmaking, & civic associations | \$686,142,765 | 27.7% | \$1,661,107,461 | 35.5% |
| Social assistance | \$196,272,733 | 7.9% | \$195,796,775 | 4.2% |
| Other | \$290,641,774 | 11.7% | \$278,473,042 | 5.9% |

THE CENTER FOR NONPROFIT EXCELLENCE SERVICE AREA



Overview

- The Center for Nonprofit Excellence Service Area encompasses Charlottesville, one of the state's smaller urban areas.
- The service area accounts for four percent of the state's nonprofit organizations. In 2005, major nonprofits based in the region included University of Virginia Health Services Foundation, Martha Jefferson Hospital, Virginia Student Aid Foundation, University of Virginia Darden School Foundation, and University of Virginia Alumni Association (see Table B12.1).

A Snapshot of the Region's Nonprofit Employment

- With 6,089 nonprofit employees, the region accounted for 2.9 percent of Virginia's nonprofit employment in 2005, which is equivalent to the area's share of the state's total population (see Table B12.2).
- Nonprofit employment in the Center for Nonprofit Excellence Service Area accounted for 6.1 percent of the area's total employment, ranking it slightly above the state average of 5.9 percent.
- Between 2002 and 2005, nonprofit employment in the Nonprofit Excellence Service Area grew by 7.2 percent. While this exceeds the state average of 5.5 percent, it falls well below the service area's 31.6 percent growth in for-profit employment.

A Snapshot of the Region's Nonprofit Finances

- The Center for Nonprofit Excellence Service Area nonprofits generated over \$934.0 million in revenues (3.0 percent of the state's total nonprofit revenues) and held nearly \$5.6 billion in assets (8.3 percent of the state's total nonprofit assets) in 2005 (see Table B12.3).
 - The overwhelming majority of these revenues were generated by the service area's religious, grantmaking and civic associations (61 percent). Hospitals also played a key role in the region's economy by generating 17 percent of its total revenues.
 - However, the bulk (57 percent) of the service area's assets were held by arts, entertainment, and recreation groups. Religious, grantmaking, and civic associations also held a well-above-average share (33 percent) (see Table B12.4).
- The service area's nonprofits expended nearly \$811.6 million (3.0 percent of the state's total nonprofit expenditures) in 2005. This translates into \$3,722 of expenditures per capita, which is three percent more than the state average.

Table B12.1. Largest nonprofit organizations by total revenue in the Center for Nonprofit Excellence Service Area, 2005*

| Organization Name | County/City | Field | Total Revenue |
|---|--------------------------|---------------------------------|---------------|
| University of Virginia Health Services Foundation** | Charlottesville, City of | Grantmaking and giving services | \$240,350,083 |
| Martha Jefferson Hospital | Charlottesville, City of | Educational services | \$162,705,241 |
| Virginia Student Aid Foundation** | Charlottesville, City of | Civic and social organizations | \$42,870,975 |
| University of Virginia Darden School Foundation** | Charlottesville, City of | Grantmaking and giving services | \$41,853,940 |
| University of Virginia Alumni Association** | Charlottesville, City of | Civic and social organizations | \$36,078,882 |

Table B12.2. Nonprofit employment in the Center for Nonprofit Excellence Service Area, in comparison to private employment, 2005

| County/region | Total nonprofit employment 501 (c)(3) | Finance and insurance employment | Total employment | Nonprofit employment as a share of total employment | Nonprofit employment as a share of total state nonprofit employment | Area share of population |
|----------------------------|---------------------------------------|----------------------------------|------------------|---|---|--------------------------|
| United States Total | 9,347,161 | 5,939,730 | 130,100,078 | 7.2% | 100.0% | 100.0% |
| Virginia Total | 210,974 | 132,256 | 3,590,395 | 5.88% | 100.00% | 2.6% |
| Area Total | 6,089 | 2,281 | 99,233 | 6.14% | 2.89% | 2.9% |
| Albemarle | 2,632 | 862 | 46,088 | 5.71% | 1.25% | 1.2% |
| Charlottesville (city) | 2,907 | 1,163 | 36,015 | 8.07% | 1.38% | 0.5% |
| Fluvanna | 269 | 45 | 4,074 | 6.60% | 0.13% | 0.3% |
| Greene | 105 | 38 | 2,815 | 3.73% | 0.05% | 0.2% |
| Louisa | 33 | 129 | 6,848 | 0.48% | 0.02% | 0.4% |
| Nelson | 143 | 45 | 3,393 | 4.21% | 0.07% | 0.2% |

*Based on classification code carried on IRS 990 files

**These organizations are affiliated with the University of Virginia.

Table B12.3. Nonprofit finances in the Center for Nonprofit Excellence Service Area vs. Virginia and the nation, 2005

| Region | Number of entities | Total Revenues | Expenditures | Expenditures per capita | Assets |
|---|--------------------|---------------------|---------------------|-------------------------|---------------------|
| United States Total | 390,019 | \$1,251,569,260,049 | \$1,128,022,757,670 | \$3,804 | \$2,541,299,113,879 |
| Virginia Total | 10,414 | \$30,675,195,006 | \$27,351,970,423 | \$3,616 | \$66,712,098,555 |
| Center for Nonprofit Excellence Service Area Total | 417 | \$934,019,122 | \$811,565,230 | \$3,722 | \$5,568,915,205 |
| Albemarle | 102 | \$65,947,695 | \$62,541,671 | \$691 | \$207,717,563 |
| Charlottesville (city) | 240 | \$841,577,476 | \$726,463,202 | \$18,000 | \$5,279,281,339 |
| Fluvanna | 16 | \$2,667,460 | \$2,080,464 | \$84 | \$16,895,204 |
| Greene | 10 | \$8,208,674 | \$8,445,305 | \$487 | \$26,339,651 |
| Louisa | 20 | \$4,745,765 | \$2,652,218 | \$88 | \$14,190,063 |
| Nelson | 29 | \$10,872,052 | \$9,382,370 | \$622 | \$24,491,385 |

Table B12.4. Nonprofit finances in the Center for Nonprofit Excellence Foundation Service Area in Virginia by field, 2005

| Region/Field | Total Revenues | Revenue as a share of total regional revenue | Assets | Assets as a share of total regional assets |
|---|---------------------|--|---------------------|--|
| United States Total | \$1,251,569,260,049 | 100.0% | \$2,541,299,113,879 | 100.0% |
| Virginia Total | \$30,675,195,006 | 100.0% | \$66,712,098,555 | 100.0% |
| Center for Nonprofit Excellence Service Area Total | \$934,019,122 | 100.0% | \$5,568,915,205 | 100.0% |
| Ambulatory health | \$20,310,886 | 2.2% | \$32,390,505 | 0.6% |
| Arts, entertainment, & recreation | \$42,928,363 | 4.6% | \$3,153,867,941 | 56.6% |
| Elementary/secondary education | \$41,403,345 | 4.4% | \$78,606,487 | 1.4% |
| Higher education | \$103,239 | 0.0% | \$451,762 | 0.0% |
| Hospitals | \$162,949,105 | 17.4% | \$167,863,215 | 3.0% |
| Nursing & residential care | \$32,375,896 | 3.5% | \$154,710,326 | 2.8% |
| Professional & scientific services | \$13,410,467 | 1.4% | \$37,499,112 | 0.7% |
| Religious, grantmaking, & civic associations | \$568,048,159 | 60.8% | \$1,833,066,664 | 32.9% |
| Social assistance | \$37,342,109 | 4.0% | \$84,893,255 | 1.5% |
| Other | \$15,147,553 | 1.6% | \$25,565,938 | 0.5% |

APPENDIX C: DISTRIBUTION OF NONPROFIT FINANCES IN VIRGINIA, BY INDUSTRY, 2005

| NAICS codes * | Industry | Type of Organizations | Number of entities | Total Revenue | Expenses | Total Assets | Liabilities | Net Assets |
|---------------|---|--|--------------------|----------------|----------------|----------------|----------------|----------------|
| 541 | Professional and scientific services | Legal services; accounting and tax services; architectural and engineering services; specialized design services; computer services; management, scientific and technical consulting services; and research and development services | 340 | 1,420,447,157 | 1,364,017,619 | 1,397,644,457 | 507,510,479 | 890,133,978 |
| 6111 | Elementary and secondary schools | Elementary and secondary schools | 222 | 1,084,828,435 | 978,869,000 | 2,087,447,809 | 701,954,306 | 1,385,493,503 |
| 6113 | Colleges and universities | Colleges, universities, professional schools, and technical and trade schools | 69 | 2,592,065,102 | 2,264,035,812 | 8,035,304,661 | 2,074,930,546 | 5,960,374,115 |
| 621 | Ambulatory health care services | Outpatient care centers, family planning centers, medical laboratories, and home health care services | 453 | 828,324,211 | 1,715,535,590 | 1,075,688,571 | 425,006,244 | 650,682,327 |
| 622 | Hospitals | General medical and surgical hospitals, psychiatric and substance abuse hospitals, specialty hospitals | 104 | 8,908,844,934 | 8,319,302,756 | 12,785,100,136 | 5,954,679,448 | 6,830,420,688 |
| 623 | Nursing and residential care | Nursing care facilities; residential mental retardation, mental health, and substance abuse facilities; and elderly community care facilities | 241 | 1,151,968,866 | 1,097,699,220 | 3,577,406,398 | 2,782,543,045 | 794,863,353 |
| 624 | Social assistance | Individual and family services, youth services, elderly and disabled services, community food services, community housing services, emergency and relief services, vocational rehabilitation services, and child day care services | 1,503 | 1,907,008,066 | 1,801,221,931 | 2,377,884,751 | 1,105,355,954 | 1,272,528,797 |
| 71 | Arts, entertainment, and recreation | Performing arts, spectator sports, museums, historical sites, amusement and recreation facilities, and similar institutions | 1,647 | 1,221,864,255 | 944,502,222 | 6,760,270,608 | 3,750,204,127 | 3,010,066,481 |
| 813 | Religious, grant-making, and civic associations | Grantmaking foundations, charitable trusts, fundraising for social welfare activities, religious organizations, and civic associations | 4906 | 8,765,671,899 | 7,235,799,223 | 26,409,947,039 | 4,723,382,635 | 21,686,564,404 |
| All Other | Other | Credit intermediation, visitors bureaus, waste management and remediation services, and others | 929 | 1,794,172,081 | 1,630,987,050 | 2,205,404,125 | 777,539,702 | 1,427,864,423 |
| | Virginia Total | | 10,414 | 30,675,195,006 | 27,351,970,423 | 66,712,098,555 | 22,803,106,486 | 43,908,992,069 |

* NAICS codes are based on the North American Industry Classification System (U.S. Office of Management and Budget, 2002)

APPENDIX D: DISTRIBUTION OF NONPROFIT EMPLOYMENT IN VIRGINIA, BY INDUSTRY, 2005

| NAICS codes * | Industry | Type of Organizations | Nonprofit employment 501 (c)(3) | Nonprofit employment as a share of total 501 (c)(3) |
|---------------|--|--|------------------------------------|--|
| 541 | Professional and scientific services | Legal services; accounting and tax services; architectural and engineering services; specialized design services; computer services; management, scientific and technical consulting services; and research and development services | 14,345 | 6.8% |
| 6111 | Elementary and secondary schools | Elementary and secondary schools | 12477 | 5.9% |
| 6113 | Colleges and universities | Colleges, universities, professional schools, and technical and trade schools | 14,958 | 7.1% |
| 621 | Ambulatory health care services | Outpatient care centers, family planning centers, medical laboratories, and home health care services | 11,779 | 5.6% |
| 622 | Hospitals | General medical and surgical hospitals, psychiatric and substance abuse hospitals, specialty hospitals | 74,042 | 35.1% |
| 623 | Nursing and residential care | Nursing care facilities; residential mental retardation, mental health, and substance abuse facilities; and elderly community care facilities | 22,325 | 10.6% |
| 624 | Social assistance | Individual and family services, youth services, elderly and disabled services, community food services, community housing services, emergency and relief services, vocational rehabilitation services, and child day care services | 17,554 | 8.3% |
| 71 | Arts, entertainment, and recreation | Performing arts, spectator sports, museums, historical sites, amusement and recreation facilities, and similar institutions | 7,343 | 3.5% |
| 813 | Religious, grantmaking, and civic associations | Grantmaking foundations, charitable trusts, fundraising for social welfare activities, religious organizations, and civic associations | 20,074 | 9.5% |
| All Other | Other | Credit intermediation, visitors bureaus, waste management and remediation services, and others | 16,078 | 7.6% |
| | Virginia Total | | 210,974 | 100.0% |

* NAICS codes are based on the North American Industry Classification System (U.S. Office of Management and Budget, 2002)