



ECONOMIC IMPACT

***OF THE NONPROFIT SECTOR
IN MIAMI-DADE COUNTY***

2020

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The **Florida International University Jorge M. Pérez Metropolitan Center** is Florida's leading urban policy think tank and solutions center. Established in 1997, the Center provides economic development, strategic planning, community revitalization, and performance improvement services to public, private and non-profit organizations in South Florida. Its staff and senior researchers are leaders in their respective fields, and bring extensive research, practical, and professional experience to each project. The Center's research has catalyzed major policy initiatives and projects in housing, economic redevelopment, transportation, social services, and health services throughout South Florida.



Over the past two decades our community has evolved into a true international hub. Long-past its reputation as a sleepy town, Miami-Dade is a true destination, home to a myriad of international businesses and is one of the globe's most visited locations.

A significant driver of that growth has been, and will continue to be our nonprofit sector. The exponential growth of arts and culture in our community, along with our rapid ascent in the medical arena are a direct result of the efforts of individuals and organizations in the nonprofit sector.

Addressing the challenges of a growing, thriving metropolis is also, in no small part, being driven by our nonprofit sector. From housing, to mental health, to the environment and everything in between, these organizations are the driving force in improving living standards and helping those who call the greater Miami area home.

To fully appreciate the magnitude and impact of the nonprofit sector in Miami-Dade County, the Greater Miami Chamber of Commerce Nonprofit Business Committee and Philanthropy Miami spearheaded a comprehensive study conducted by Florida International University's Jorge M. Perez Metropolitan Center, and titled The Economic Impact of the Nonprofit Sector in Miami-Dade County.

Partners who funded the research, the first such study in 14 years, are Wells Fargo, The Miami Foundation, United Way of Miami-Dade, The Children's Trust, S.IMPACT and the Center for Social Change.

With over 10,000 nonprofits in Miami-Dade County and a total economic impact of \$23.7 billion, it is imperative to recognize the role of these organizations in providing comprehensive solutions to the myriad issues a growing community faces.

While the volume, magnitude and impact of our nonprofits has grown dramatically since the last study, the crucial role of these organizations is all the more evident, especially now, in light of the COVID-19 crisis.

As important as the nonprofit sector was revealed to be by the study, COVID-19 has brought a new dimension to both the need for these organizations, and the challenges they will face, in many cases, to simply survive. This added layer to the report came in the form of a COVID-19 specific survey which yielded insights from a large cross-section of nonprofits in our community.

Juxtaposing the need for these organizations, while helping them to continue to survive in order to meet those needs, will be a foundational challenge for our community, now more than ever.

For example, even before COVID-19, almost one-half of all households in Miami-Dade were already cost-burdened, meaning residents spend over 50 percent of their income only on housing, a very high percentage compared to national standards.

To put this in perspective, Miami-Dade's area median income is \$54,900, which leaves the average resident about \$27,450 to pay for their expenses throughout the year. Understanding the cost of living,

figure a family of four trying to live in \$27,450 per year to meet all expenses except housing. This is extremely challenging.

This is where nonprofits have traditionally stepped in, providing access to affordable housing, homeownership support and homeless services. Today's nonprofits are working to provide direct and actionable solutions to multiple other issues like education, safety, health service and the arts, and so many more.

While providing nothing short of crucial roles, the study also revealed the magnitude of the economic impact of the nonprofit sector itself to our community. Beyond contributing \$23.7 billion to the local economy, the nonprofit sector employs approximately 115,000 individuals, which is more than 9 percent of Miami-Dade County's workforce.

Another illuminating point from the report is the increase in total expenditures by nonprofits, which reflects the fact that support for these organizations by their respective constituencies has been consistently growing. In 2018, Miami-Dade 501(c)(3) organizations reported revenues of almost \$13.59 billion, up from \$11.82 billion in 2013 and \$9.96 billion in 2010. This growth means that the impact of nonprofits on the local economy has been increasing, along with their ability to better serve our community.

And while nonprofit expenditures are up, charitable contributions on average make up only about 25% of the expenses they incur, leaving them to seek sources of funding elsewhere for the remaining 75% of their budgets.

Already facing challenging circumstances to meet the needs of the constituents they serve, the addendum survey focused on the COVID-19 crisis revealed the desperate situation in which so many of these organizations now find themselves.

Of the organizations surveyed, 39% noted that they had added COVID-related services, and almost 30% noted that they had to direct resources to other areas in light of the crisis, much of it food distribution to meet basic needs. And while almost 45% of those surveyed reported having accessed short-term government loans and/or funding, much of that funding will only carry them for 60-90 days.

With more than 50% stating that they are having to cancel or consider canceling or postponing fundraising events – a major source of revenue – the added needs they are meeting will require to be resourced on a long-term basis.

Therein lies the incongruity. The needs are exponentially greater, while access to resources, already extremely tight, are now all the more difficult to realize.

Nonetheless, in spite of the challenges, nonprofits are beacons of hope in our community. These over-extended, over-worked organizations fill a role that cannot be overstated. Miami-Dade would not be the caring community it is, and could not truly function without them.

Our nonprofit sector provides crucial services and elevates standards of living for Miami-Dade County residents, and their contributions are helping to shape our future and standing a true international community.

With that, we encourage you to find your passion, support a local nonprofit with your time, resources or both, and help create a stronger community we can all be proud of.

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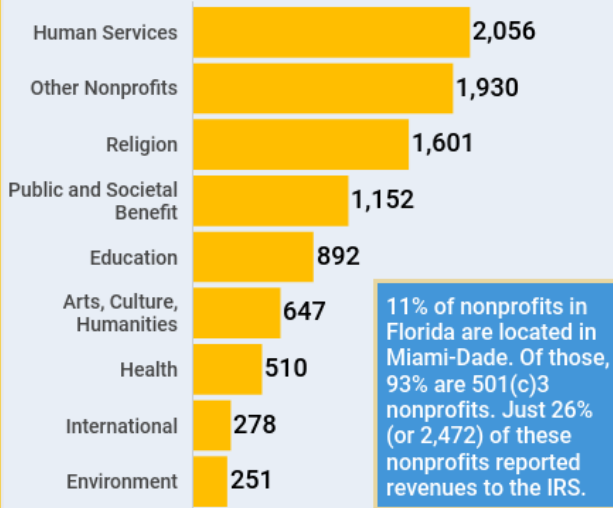


Economic Impact of the 501(c)(3) Nonprofit Sector Miami-Dade County

Highlights The number of 501(c)(3) nonprofits in Miami-Dade decreased by almost 44% since 2010, while their average revenues increased by 142%.

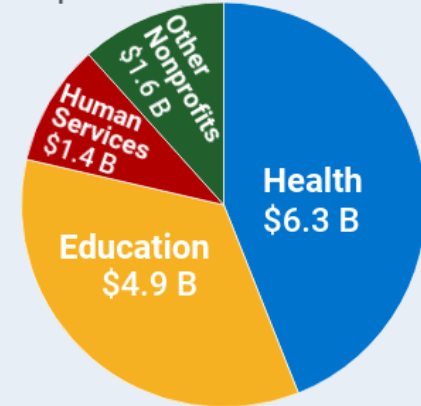
\$23 B is the economic impact of Miami-Dade's 501(c)(3) organizations	9,331 total number of 501(c)(3) nonprofits in Miami-Dade	114,583 total number of employees in the 501(c)(3) nonprofit sector	112,905 number of volunteers reported by 501(c)(3) nonprofits	36.4% total increase in 501(c)(3) nonprofit revenues in Miami-Dade from 2010-2018
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Nonprofits by Sector



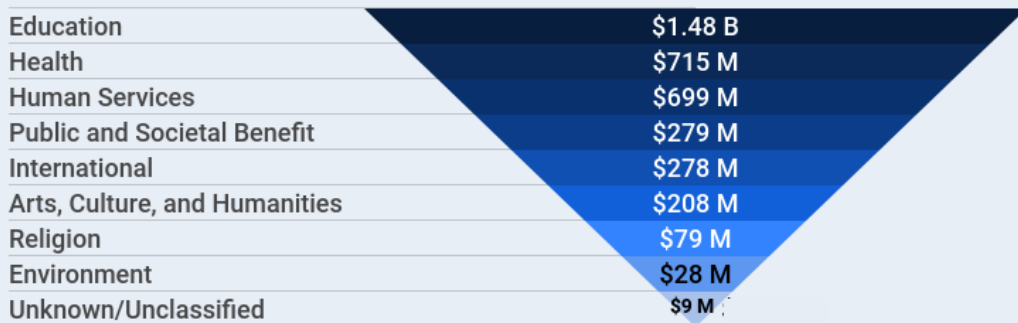
Total Revenues

Health and Education are the sectors with the largest total revenue though they make up just 15% of all 501(c)(3) nonprofits in Miami-Dade.



Annual Contributions

According to the IRS, contributions are comprised of cash, check, or other monetary gifts given to 501(c)(3) nonprofits.



Employment, Volunteers, and Wages

Sector	Employees	Average Wage	Volunteers
Education	39,658	\$52 K	20,279
Health	38,503	\$62 K	13,566
Human Services	24,817	\$23 K	54,161
Arts, Culture, and Humanities	2,628	\$28 K	6,600
Religious	792	\$45 K	1,517
Mutual Benefit	2	\$40 K	15
Environment	678	\$34 K	4,746
International	614	\$88 K	1,641
Public Benefit	1,760	\$51 K	10,380
Total	114,583	\$49 K	112,905*

*This figure excludes an outlier of 150,000 volunteers reported by Citizens Crime Watch of Miami-Dade County.

+The total employee figure also includes those from the "all other nonprofits" sector; ++The volunteer figures were calculated by excluding organizations with international or national volunteers.

Report Highlights

The nonprofit sector is an integral part of the economy that has not received sufficient attention, comparable to other sectors such as hospitality and tourism, manufacturing and high tech. Nonprofits serve important functions that are not fulfilled by any other sector as they respond to unmet needs in communities. This report's focus on nonprofits, designated as 501(c) by the Internal Revenue Service, and specifically those nonprofits that are public charities, highlights their importance and contribution to the local economy and community.

Quality of Life Challenges in Miami-Dade

Through their programs and services, many nonprofits seek to address the quality of life challenges of their communities. South Florida residents, especially in Miami-Dade County, have median household incomes below the state average. Many of these residents struggle to pay for health insurance and apply for food stamps through programs such as the Supplemental Nutrition Assistance Program (SNAP). Housing costs in Miami-Dade have risen faster than the living wage, resulting in 61.4 percent of renters and 45.3 percent of homeowners being cost-burdened, spending 30 percent or more of their income on housing. The high cost of living and low wages have resulted in residents living without health insurance, struggling to support their families and needing extensive social services. It is the nonprofit charitable organizations that step in to support the community as they “feed, heal, shelter, educate, inspire, enlighten, and nurture people of every age, gender, race, and socioeconomic status, foster civic engagement and leadership, drive economic growth, and strengthen the fabric of our communities.” (National Council of Nonprofits)

Defining the Nonprofit Sector

Although technically distinct, the terms “nonprofit,” “tax-exempt,” and “charitable” are often used interchangeably. Nonprofits are sometimes referred to as “501(c)” entities, after the section of the U.S. Internal Revenue Code that defines their tax-exempt status. According to the Internal Revenue Service (IRS), nonprofit organizations include charitable nonprofits, private foundations, and noncharitable nonprofits. Nonprofit entities that are tax-exempt as a 501(c)(3) organization, are commonly referred to as charitable organizations. The exempt purposes in section 501(c)(3) are “charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition, and preventing cruelty to children or animals”.¹

¹ IRS, <https://www.irs.gov/charities-non-profits/charitable-organizations/exempt-purposes-internal-revenue-code-section-501c3>

The Nonprofit Sector in Florida

- 91,841 total nonprofit organizations in Florida (IRS 2018)
- About 32 percent of nonprofit organizations in the State of Florida are in the Southeast Region
- In Florida, charitable organizations employ 7 percent of Florida's total workforce
- Adventist Health System in the Orlando area had the highest revenues among 501(c)(3) nonprofits in the State of Florida in 2018

The Nonprofit Sector in Miami-Dade

- The total number of employees in charitable organizations represents 8 percent of the Miami-Dade workforce
- Charitable nonprofits employ almost 115,000 people
- Health is the leading sector in nonprofit organizations in Miami-Dade County for revenues and assets
- Educational nonprofit organizations make up 13.0 percent of total nonprofits in Miami-Dade County
- 94 percent of charitable nonprofits in Miami-Dade are local, rather than national
- Only 2,472 of the 9,331 charitable organizations reported revenues in 2019
- 73.5 percent, or 6,859 of charitable organizations in Miami-Dade had no revenue in the year 2019
- The average revenues of charitable organizations in 2019 was approximately \$5.9 million
- The majority (71 percent), or 1,748 of charitable nonprofits with revenues had revenues under \$500,000



This report will discuss both 501(c) and 501(c)(3) nonprofits (also referred to as charitable organizations), based on available data from the IRS, GuideStar, and other recognized, reputable sources, including the Florida Nonprofit Alliance, the National Center for Charitable Statistics etc. Most of the analysis will use the universe of charitable organizations with revenues, as they are the ones most likely to produce significant impact in the community.

The Impact of Charitable Organizations

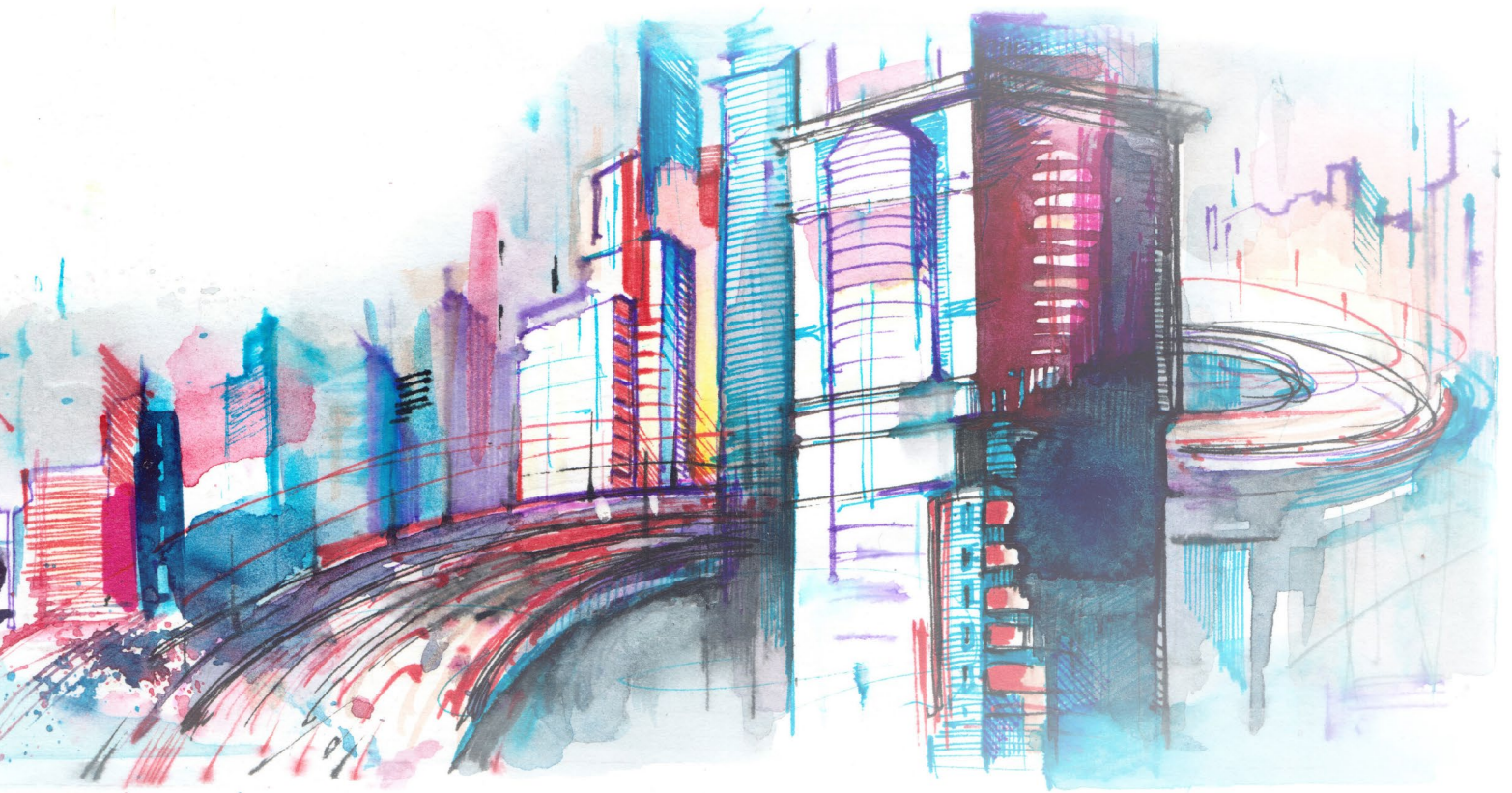
While Miami-Dade has 9,331 charitable organizations, only 2,472 of them, or 26.5 percent reported revenues. Miami-Dade's charitable organizations vary in functions, with the top five social functions by number of organizations with revenues being the following:

- Human Services (27.2 percent)
- Unclassified Nonprofits² (14.0 percent)
- Education (12.9 percent)
- Arts, Culture and Humanities (10.0 percent)
- Public and Societal Benefit (9.4 percent)

The unclassified category is comprised of organizations that cannot be categorized strictly within the National Taxonomy of Exempt Entities groupings or it may be used as a temporary code for organizations until information is available to classify the entity into a major group³. More information on the Unclassified sector can be found in [Appendix B: Nonprofit Sectors and Definitions](#). In terms of distribution by function, the proportion of organizations has remained the same between 2010 and 2019. However, overall, the number of charitable organizations reporting revenues in Miami-Dade decreased by 44 percent from 2010 to 2018. Notably, the decrease in the number of organizations reporting revenues was accompanied by an increase in total and average revenues. In 2018, the 501(c)(3) organizations in Miami-Dade reported revenues of almost \$13.6 billion, up from almost \$10 billion in 2010 and \$11.8 billion in 2013. Adjusting for inflation in 2018 dollar value, that was an increase of 16 percent from 2010. Preliminary figures for 2019 show the continuation of the trend.

² According to the National Center for Charitable Statistics' Urban Institute, organizations in the unclassified nonprofits category are given a temporary 'Z' code until information is available to classify the entity in one of the following major groups: A through Y. <https://nccs.urban.org/publication/irs-activity-codes>

³ National Center for Charitable Statistics, <https://nccs.urban.org/publication/irs-activity-codes>



Charitable organizations do not receive as much attention as the private sector and governmental services sector. Nevertheless, the local economy in Miami-Dade is fueled by charitable organizations with billions in revenues and millions in expenditures, including wages. As of 2016, employment in nonprofit organizations accounted for 7.2 percent (521,840) of total private employment in the state of Florida⁴. Employees in charitable organizations were almost 8 percent of Miami-Dade's 1.4 million workforce. Higher education institutions and hospitals employed 48 percent (54,846) of employees in the charitable organization workforce in 2016.

Wages in charitable organizations vary by functional area. The average wage in the sector was slightly below \$49,000, higher than the average wage in Miami-Dade County for all employees, across sectors in 2016 - \$44,425. Wages in the Health and Education sectors tend to be above average and therefore skew the average wage in Miami-Dade County's nonprofit sector.

In addition to providing services, goods and resources to meet community needs, charitable organizations also have a measurable economic impact resulting from their employment and expenditures. Economic impact modeling using IMPLAN estimates the direct economic contributions or effects that a business, project, governmental policy, industry sector or economic event has on the economy of a geographic area. It takes into account the associated multiplier or "ripple" effect that could be generated through demand on suppliers of goods and services, and employee spending in the economy. Economic impact analysis of the charitable organizations in Miami-Dade shows that they contribute over \$23 billion to the local economy. This total impact includes the almost \$13 billion in annual expenses of charitable organizations, which is circulated in the economy and contributes an additional \$10 billion.

⁴ Bureau of Labor Statistics, 2018

<https://www.bls.gov/opub/ted/2018/nonprofits-account-for-12-3-million-jobs-10-2-percent-of-private-sector-employment-in-2016.htm>

About this Report

The impact of the nonprofit sector as a whole in South Florida, has not been studied and reported on in the last decade. The last report which highlighted the impact of nonprofits in the county was published in 2006 by the Dade Community Foundation (the predecessor to the Miami Foundation) in collaboration with the Beacon Council. The report showed the growth of the nonprofit sector over the previous decade, especially for nonprofits with human services functions. The health and educational nonprofits were the two categories with the largest number of organizations and revenues in the original 2006 report, same as in the more current data presented in this report.

The current report updates the information from the previous edition and outlines some of the changes that have occurred over the last decade. It uses the same definitions of nonprofit and distinction among types of nonprofits, in order to highlight the contributions and impact specifically of charitable nonprofits. This report assesses the expansion of charitable organizations, as well as their social and economic effects, and how they contribute to the advancement of the community. The comparisons of Miami-Dade with other counties, and with national data, puts the sector in perspective and within a larger context. This data is supplemented with information from interviews with some nonprofits, which provided their perspective on community needs, resources and the work of their organizations. The first section, **Community Needs in Miami-Dade County**, discusses various aspects of Miami-Dade County's quality of life indicators. As nonprofits are created to address existing and emerging needs, this section provides a roadmap to the quality of life issues Miami-Dade's nonprofits may seek to address. The next section, Nonprofit Role in Miami-Dade County, describes the social functions of nonprofits in Miami-Dade County. In Public Charity Landscape of Miami-Dade County the report highlights the 501(c)(3) charities in Miami, with information on employees, volunteers, and revenues, expenses, and contributions. The Impact section covers the effects of philanthropic organizations in the local community—including alleviating burdens on local government, the financial resilience of the sector, and employment and wages.

Organization Examples

Child Services: Kristi House provides treatment, advocacy, and coordination of services, within a healing environment, for all child victims of sexual abuse and their families

Child Care: Le Jardin is an Early Learning organization with six locations in Homestead/ Florida City, Florida. Le Jardin opened in 1986 and since then has grown to 6 Centers and provides services year-round under Head Start, Early Head Start, Voluntary Pre-k, School Readiness, and Parenting programs.

Community Food Services: Farm Share Inc. was established in 1991 with the mission to alleviate hunger and malnutrition by distributing fresh food free of charge to families, children, seniors, and individuals in need throughout Florida.

Museums: Vizcaya Museum and Gardens Trust support the operations of the museum, a national historic landmark.

Grantmaking: The National YoungArts Foundation identifies and nurtures the most accomplished young artists in the visual, literary, design and performing arts and assists them at critical junctures in their educational and professional development.

Social Advocacy: Since 2001, the Haitian Neighborhood Center Sant La, has served the Haitian/Haitian-American community through outreach, capacity building, and advocacy

Community Needs

The nonprofit sector provides essential resources for the community, in a time when government spending on social services has decreased. For example, federal funds for health and child care services programs created to help low income families continue to decrease, resulting in residents relying on state and local governments for social services. As of fiscal year 2017, proposed budget cuts amount to a reduction of \$346 billion of four entitlement programs in the United States by the year 2027. More than half the states have been struggling to close gaps between ongoing costs and revenues in their budgets⁵. Miami-Dade County is particularly at risk to the decrease in government spending due to residents' demographics and their socio-economic status.

There are a number of government programs and subsidies aimed at assisting low and moderate income individuals and families. Programs such as the Temporary Assistance for Needy Families (TANF) grant, Medicaid, and the Supplemental Nutrition Assistance Program (SNAP) derived from federal and state funding, provide individuals with social services, healthcare, and more. Medicaid provided health coverage for children, adults, seniors, and persons with disabilities for 97 million low-income Americans in 2015 alone. SNAP meets the basic food needs of millions of Americans, with federal and state government funding the administrative costs. The Social Services Block Grant (SSBG) directly gives assistance to the most vulnerable populations – low income and the elderly. Similar to the SSBG, the Community Services Block Grant (CSBG) funds projects that lessen poverty in communities and address the needs of low-income households, including services for workforce training and employment, education, housing, and emergency services. CSBG are federal grants awarded to states

based on a statutory formula that are then disbursed through a network of local entities. In fiscal year 2017, CSBG served 7,335,240 families, of whom 41.1 percent were children and 21.1 percent were persons 55 years and older⁶.

If the proposed budget cuts go into effect, state governments will have to pay a larger portion for these programs either through an increase in taxation or eventually cut the programs altogether. These budget cuts directly impact residents who already live in poverty, from low-income families to persons with disabilities.

The following quality of life indicators explore the need for nonprofits in Miami-Dade County based on social environment and demographics, housing and the economy, education, access to health services, prevention and safety, environmental protection and access to arts and culture. These indicators have been recognized in previous reports on Miami-Dade County, including the Our Miami report, which provides a snapshot of vital issues shaping Greater Miami's quality of life⁷, and Miami Matters, an initiative of the Health Council of South Florida⁸.

Charitable Organizations on Quality of Life

Nonprofit organizations interviewed had varying opinions on what should be improved in their communities, from job availability to seeking more support for families with sick and/or children with disabilities, with the answers dependent on the specific focus of the organization. Most of these organizations agree on the significant needs of the community as a result of financial factors, as well as on the need for an educated public to not only better support their organizations, but to also provide for their communities. Nonprofits provide critical services that contribute to financial stability and mobility.

⁵ Center on Budget and Policy Priorities, <https://www.cbpp.org/research/state-budget-and-tax/the-trump-budgets-massive-cuts-to-state-and-local-services-and>

⁶ Office of Community Services, <https://www.acf.hhs.gov/ocs/resource/csbg-fact-sheet>

⁷ Our Miami The Miami Foundation, <http://ourmiami.org/>

⁸ Miami Matters, <http://www.miamidadematters.org/>



Social Environment/Demographics

In 2017, over 500,000 people in Miami-Dade –or almost 19 percent, had incomes below poverty level⁹. The 2009 poverty rate was 17 percent. In 2017, Broward County had approximately 262,306 (14 percent of the population) living below poverty, compared to 189,156 (13.4 percent) in Palm Beach. These are significant numbers because they indicate the need for additional support that nonprofits can provide—with some even offering sliding scales for fees based on personal or household income (for instance, organizations like Better Way of Greater Miami, Borinquen Health Center, and Camillus House¹⁰). In Miami-Dade, 858,000 households received public assistance in 2017. Broward and Palm Beach had 675,828 and 543,591, respectively¹¹. Approximately 25 percent of the Miami-Dade County population, or 218,911 individuals, received food stamp/SNAP benefits in 2017. Broward had 91,537 residents (13.5 percent), and Palm Beach had 55,941 residents (10.3 percent) with food stamps/SNAP benefits¹².

Miami-Dade and Broward counties have negative domestic migration—in 2017, Miami lost almost

52,000 residents to domestic out-migration while Broward lost about 10,800¹³. Domestic migration in this context refers to the number of people within the county who left within a year—either to go to another county or state. According to the United States Census Current Population Survey, in 2017, 43 percent of movers reported moving for a housing-related reason. In comparison, 27.9 percent said they moved for a family-related reason, 18.5 percent said they moved for an employment-related reason, and 10.6 percent said they moved for some other reason. If it were not for immigrants, both Miami Dade and Broward would have had negative overall migration. Instead, due to immigrants, Miami had an increase of 0.6 percent from 2017-2018 (16,703 new residents), while Broward had a growth of 0.9 percent. In fact, about 52 percent of the Miami-Dade County population is foreign-born¹⁴. The population churn and the continued influx of international migrants affects the overall economy and possibly sustains the need for social services. Some immigrants may not qualify for governmental social service benefits due to their status and rely on nonprofits that cater to immigrant communities to fulfill their needs. This includes organizations like Americans for Immigrant Justice, CASA, and the Florida Immigrant Coalition.

Immigrants contribute to the local economy in many ways, including filling labor shortages and opening new businesses. According to the New American Economy, immigrants in the Miami Metro Area paid over \$16.1 billion in taxes, they represent 243,251 entrepreneurs, and they have a spending power of \$52.1 billion¹⁵. Especially younger immigrants are expected to fill gaps in the market on both ends of the “skills spectrum” as the baby boomer population retires.

9 American Community Survey 5-Year Estimates 2014-2018, https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=ACS_17_5YR_S1701&prodType=table

10 Free and Income Based Clinics in Miami, <https://www.freeclinics.com/cit/fl-miami>

11 American Community Survey 5-Year Estimates 2013-2017, https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=ACS_17_5YR_B19057&prodType=table

12 American Community Survey 5-Year Estimates 2013-2017 https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=ACS_17_5YR_S2201&prodType=table

13 United States Census Resident Population Change 2010-2018, https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=PEP_2018_PEPTCOMP&prodType=table

14 U.S. Census Bureau, https://factfinder.census.gov/faces/tableservices/jsf/pages/productview.xhtml?pid=ACS_17_5YR_S0501&prodType=table

15 New American Economy 2019, <https://www.newamericaneconomy.org/city/miami/>

Housing and the Economy

Residents in South Florida struggle with housing costs, which exceed income levels for many households. The United Way's ALICE Report—for the population that is Asset Limited, Income Constrained, Employed—shows that even employed residents of Miami-Dade are struggling to keep up with the rising cost of living¹⁶. In fact, the report found that “59% of Miami-Dade households are in, or one emergency away, from poverty.”

Additionally, according to the Housing and Transportation Index (H+T Index), Miami-Dade County households spend 37 percent of their income on housing and 23 percent of their income on transportation¹⁷. Affordable housing is usually misperceived as an issue affecting only the lowest income households. In fact, affordable housing is an issue that increasingly affects households across the income spectrum. The fundamental measuring stick of affordability is the percentage of income a household pays for housing costs. According to the U.S. Department of Housing and Urban Development (HUD), the accepted guideline is that a household should not spend in excess of 30% of total income on all housing costs. Households that pay more than 30% are considered cost-burdened as they may have difficulty paying for non-housing needs such as food, clothing, transportation, childcare, and medical care. Households spending in excess of 50% of household income on housing expenses are defined as severely cost-burdened.

The high housing costs and low-wages in the county leave Miami-Dade residents with little disposable income, which in turn diminishes access to certain necessities and services, including health care, child care, and social and recreational activities. Miami-Dade County residents' median household income is \$4,545 lower than the median household income in Florida (\$50,883). For comparison, median household incomes in both Broward and Palm Beach counties

surpass Florida's household income. Although Palm Beach County residents spend more income on housing and transportation (66 percent) compared to Miami-Dade (60 percent) and Broward residents (63 percent), they also have the highest median household income. Florida's nonprofit organizations are meant to reduce the burden on residents, especially those in counties where residents do not have enough income to match the cost of living. Low incomes and housing unaffordability also contributes to homelessness. The Homeless Trust reported there were 3,472 sheltered and unsheltered homeless individuals in Miami-Dade as of January 24, 2019¹⁸.

The housing affordability demands in Miami-Dade County have not improved despite impressive post-recession job growth numbers and low unemployment. With 48.4 percent of all households cost-burdened, Miami-Dade County is one of the most unaffordable places to live in the United States. The most serious housing problem in Miami-Dade County is the estimated 251,732 renter households (61.4 percent), who are cost-burdened and the 140,062 renter households who are “severely” cost-burdened. Miami-Dade County has more cost-burdened renters than Broward (147,313) and Palm Beach (96,291) counties combined.

Similar to renters, Miami-Dade is well above the State of Florida's cost-burdened owners. Miami-Dade County has 10 percent more cost-burdened owners (45.3 percent) than the State of Florida (35.3 percent). When comparing the tri-county area, Palm Beach has the lowest number of cost-burdened owners (203,342) followed by Broward County (266,449). Some nonprofits that assist individuals with housing include SMASH (Struggle for Miami's Affordable and Sustainable Housing), Centro Campesino, and Miami Homes for All.

¹⁶ United Way of Miami-Dade <http://unitedwaymiami.org/wp-content/uploads/2019/02/18145-EXT-ALICE-One-pager.pdf>

¹⁷ Housing and Transportation Index, <https://htaindex.cnt.org/fact-sheets/?lat=25.5516034&lng=-80.63269159999999&focus=county&gid=371#fs>

¹⁸ Homeless Trust Census Results and Comparison <http://www.homelesstrust.org/library/homeless-census-comparison.pdf>

Education

The public education system by itself, lacks the resources to ensure all students receive the same education no matter their background or economic factor. The Florida Education Finance Program (FEFP) created by the Florida Legislature is the primary method for funding public education which combines state funds, primarily generated from sales tax revenue, and local funds generated from property tax revenue. According to the 2010 U.S. Census, Florida ranked 50th out of 50 states in per capita spending on K-12 education and 41st in pupil spending. Even at the peak of Florida's growth in 2010, per pupil funding was approximately \$7,000 compared to the U.S. average of over \$10,000. By the following school year, 2011-2012, per pupil funding decreased to \$6,262, equivalent to the 2004 funding for Florida. In 2010, only 34 percent of education costs were being funded by the state, leaving property owners to pay the difference through higher local property taxes¹⁹. Miami-Dade County ranked 16th out of 67 counties in the state of Florida for the 2017-18 school year in total costs from state, local, and federal funds per pupil at \$8,607, which was slightly above Florida's average of \$8,249²⁰.

There is a broadly shared maxim that education can be an economic equalizer that can ensure upward mobility and economic prosperity. Miami-Dade's population has made significant gains in that regard. Miami-Dade County's high school graduation rate for the 2017-2018 school year showed marked improvement to 85.4 percent, up from 80.7 percent in 2016-2017. However, it was still below the 86.1 percent graduate rate in the state. In fact, Miami-Dade has a higher percentage of residents without a high school degree or only with high school diploma – 44.4 percent, compared to 38.6 percent in the U.S. It is notable though that the percentage of residents only with a high school degree or less has decreased since 2010, when it was estimated at 41.0 percent.

While there are differences in educational attainment between Miami-Dade and the U.S. population, they

cannot account fully for the pay disparity between the greater Miami-Dade area and U.S. workers. Miami-Dade's wages are significantly lower than national figures. According to the most recent estimate from the Bureau of Labor Statistics, U.S. workers had a median hourly wage of \$49.73, and average hourly wage of \$61.66. The Florida Department of Economic Opportunity reported median wages in the Miami-Dade area of \$16.90, and average of \$23.23, or almost three times lower than national figures. These differences can be largely attributed to the structure of South Florida's economy which is largely supported by the non-durable service-providing industries. These industries currently comprise 92 percent of Miami-Dade County's employment base. These occupations generally have low entry and median hourly wage rates. In fact, many of the leading occupations that make up Miami-Dade County's employment base – retail salespersons, cashiers, and office clerks represent the bottom of the occupation wage scale. Prevailing wages for these categories put many workers in an income bracket, which makes them eligible for federal and state benefits.

Educational services that improve career opportunities and ensure upward mobility can be unaffordable for households in the lower income ranges. Nonprofits that connect residents with resources and focus on the financial stability of families can play a vital role in uplifting disadvantaged residents. Some local nonprofits that support efforts in education include the Early Learning Coalition of Miami-Dade/Monroe, Year Up South Florida, and the I Have a Dream Foundation.

Access to Health Services

Nonprofits also fill a need when it comes to access to health services. Some nonprofits that assist with health services in Miami-Dade County include AIDS Healthcare Foundation, Citrus Health Network, and Empower U, Inc. In a subsequent section, this report shows that the health sector leads in revenue expenses. The sector also has the second highest number of employees in Miami-Dade County. In

¹⁹ Fund Education Now, <https://fundededucationnow.org/floridas-funding-formula/>

²⁰ Florida Department of Education, <http://www.fldoe.org/finance/fl-edu-finance-program-fefp/essa.html>

2018, 16.6 percent of Miami-Dade residents were uninsured, compared to 13 percent in the state of Florida. The number of uninsured residents decreased by almost 2 percent since 2015, but is still double the U.S. average rate of 8.9 percent. In addition, about 276,000 Miami-Dade individuals are living with a disability. (American Community Survey, 2018)

In 2016, Miami-Dade had the highest rates of HIV cases in the country - 47 per 100,000 people. Florida had the second highest rate in the United States at 22.9 per 100,000 people diagnosed with HIV. Southern states, including Florida, accounted for more than half of HIV diagnoses in 2017²¹. Some health services may be an unaffordable expense for individuals living below the poverty line and those without insurance. At Jackson Health System, the public hospital network of Miami-Dade, about 75 percent of HIV positive patients either have no insurance or are underinsured, making it substantially harder for them to get the care they need²². In 2018, Miami-Dade had an average of 74.7 male cases of HIV per 100,000 individuals, compared to the state average of 38 cases per 100,000 individuals²³. For women, there was an average of 14.3 cases of HIV per 100,000 individuals, compared to the state average of 9.5 cases per 100,000 individuals. While the number of HIV cases has gone down significantly since 1999, when the rate was 148.9 for men and 68.9 for women, the rates in Miami-Dade County continue to be alarmingly high—compared to both the state and the national level.

Prevention and Safety

Individual safety is a crucial indicator of the wellbeing of citizens. Safety can be compromised at a community level (e.g. with gang and gun violence)

as well as at an individual level (e.g. motor vehicle collisions, assaults, domestic violence). There are various causes to each safety concern and various ways to address them. A 2012 report estimated that since 1991, over 250 gangs had been formed in Miami-Dade County²⁴. In 2011, it was estimated that there were between 1,700 and 5,000 gang members in the county²⁵. That same year, the Violence Reduction Partnership formed in South Florida to address violent crime in Overtown, Liberty City/Little Haiti, and Miami Gardens²⁶. This partnership is a collaboration between the U.S. Attorney's Office for the Southern District of Florida and law enforcement partners in the federal, state, and local level. They identify "hot spot" communities known to have violent offenders, criminal networks, gun and gang related violence. Throughout the years, the areas they address have expanded to include additional Miami-Dade County communities like Goulds, Homestead, and Florida City. In 2018, the CDC reported the Miami Metropolitan Statistical Area (MSA—a geographical region that includes Miami-Dade, Fort Lauderdale, and West Palm Beach) had 669 firearm homicides between 2015 and 2016²⁷. Various nonprofits address the gang and gun violence in Miami-Dade such as Gang Alternative Inc., South Florida Gang Outreach, Peace 4 Gun Violence, and Guitars over Guns.

Another area of safety concern includes motor vehicle collisions—the United States' leading cause of death for individuals between 5 and 34²⁸. The national estimated economic impacts of motor vehicle collisions is around \$100 billion annually due to medical care and productivity losses. The Florida Department of Health reports that Miami-Dade averaged 10.1 deaths per 100,000 individuals in this age group in 2018 with many more injured or with disabilities. In the United States, more than 100 people die every day in motor vehicle collisions²⁹.

21 Centers for Disease Control and Prevention, HIV in the United States by Region Section 2017 <https://www.cdc.gov/hiv/statistics/overview/geographicdistribution.html>

22 Miami Herald <https://www.miamiherald.com/news/health-care/article231561473.html>

23 Florida Department of Health, HIV/AIDS Section 2018, <http://www.flhealthcharts.com/charts/OtherIndicators/NonVitalHIVAIDSViewer.aspx?cid=0141>

24 Justice and Security Strategies <http://newweb.jssinc.org/wp-content/uploads/2012/01/White-Paper-The-Gangs-of-Miami.pdf>

25 South Florida Times <http://www.sftimes.com/uncategorized/gangs-said-to-be-terrorizing-miami-dade>

26 Violence Reduction Partnership <https://www.justice.gov/usao-sdfl/violence-reduction-partnerships>

27 CDC Morbidity and Mortality Report <https://www.cdc.gov/mmwr/volumes/67/wr/pdfs/mm6744a3-H.pdf>

28 Miami Dade Matters <http://www.miamidadematters.org/indicators/index/view?indicatorId=114&localeId=414>

29 Centers for Disease Control and Prevention <https://www.cdc.gov/publichealthgateway/didyouknow/topic/vehicle.html>

A health and safety concern, particularly for women is domestic violence. Reported domestic violence offenses decreased in Miami-Dade County by 8.2 percent since 2013, while forcible sex offenses increased by 11 percent³⁰. In 2017, the Florida Department of Law Enforcement estimates there were 9,137 domestic violence offenses and 1,270 forcible sex offenses in the county. Miami-Dade County accounted for 8.5 percent of all domestic violence offenses in Florida (out of 106,979 offenses). There was a 4.2 percent increase in forcible rape cases from 2015 to 2018 in the County for a total of 644 reported in 2018. A total of 105 known cases of sex trafficking and involuntary servitude cases from 2015-2017 were reported in Miami-Dade.

There are nonprofits that seek to reduce violence against women or provide support for victims. Miami-Dade has 18 shelters and advocacy groups that provide support for victims of domestic violence. In its 2019 budget, Miami-Dade County allocated \$1.29 million for women's domestic violence shelters and programs. Some of these groups include Kristi House, Camillus House, and Mujeres Unidas en Justicia, Educacion y Reforma.

Arts and Cultural Opportunities

Prosperous communities have the social infrastructure that allows residents to enjoy their community together. This may include community gathering spaces, availability of arts and cultural opportunities, and the availability of social community events³¹. The presence of opportunities in a community to engage socially is an important requisite for social and civic health. In addition to enriching the lives of residents, art shows, performances, and museums create employment opportunities for residents, but may also create additional economic impact by attracting visitors. In a community with limited or no disposable income

for entertainment, recreation, and culture, providing these cultural opportunities for free or at reduced costs often times comes from nonprofit organizations.

Nonprofits, arts enthusiasts, and public leaders in Miami-Dade have pursued turning Miami-Dade into a hub for the arts and culture for many years. The Adrienne Arsht Center for the Performing Arts, a 501(c)(3) organization located in Miami, was established in 2006. It is the largest performing arts center in Florida. Moreover, Miami's flagship art museum re-opened in Downtown Miami in 2013 after extensive collaboration with public and private partnerships. It received record-breaking attendance in its re-opening with 150,000 visitors within 4 months (far surpassing its expectation as they had forecast 200,000 in the first year)³². Additionally, the ever-growing Art Basel in Miami-Dade draws over 83,000 art dealers, artists, collectors, and others to the region³³. In 2019, it had over 268 official galleries from 35 countries and over 4,000 artists. The addition and expansion of cultural and arts events has added to Miami's image as a vacation playground, as the area now attracts cultural tourists, which also benefits local residents.

Nonprofits in the arts and culture category include the Museum of Science, Miami Children's Museum, the Miami Gay and Lesbian Film Festival, and the Perez Art Museum Miami (PAMM) - a public/private partnership that offers free admission one Saturday every month. There are also artist collaboratives, and various nonprofit organizations that enrich the local community by providing avenue for expression to local artists and broadening the community's access to arts through cultural events, festivals and art displays in public spaces.

30 FIU Jorge M. Metropolitan Center Safety Infographic 2019, <https://metropolitan.fiu.edu/research/periodic-publications/hot-topics/safety-1.pdf>

31 Soul of the Community Indicator Study <http://miamifoundation.org/wp-content/uploads/2016/10/The-Miami-Foundation-Soul-of-the-Community-Indicator-Study-Full-Report.pdf>

32 Miami Today <https://www.miamitodaynews.com/2014/04/09/art-museums-rapid-success-step-road-greatness/>

33 Art Basel, <https://www.miamiandbeaches.com/event/art-basel-miami-beach/49>

Environment

Environmental challenges such as climate change, water pollution and saltwater intrusion, urban sprawl, waste recycling and others affect the health and well-being of Miami-Dade residents, and have been receiving increasing attention from a wide array of stakeholders. Some notable nonprofits in Miami-Dade that work to address environmental concerns include the CLEO Institute, Urban Environment League of Greater Miami, and Debris Free Oceans.

A 2016 report of the U.S. Environmental Protection Agency outlined Florida's environmental challenges of coral reefs and ocean acidification, water resources and the Everglades, agriculture, and human health.³⁴ In the spring of 2019, Greater Miami and the Beaches released the Resilient305 Strategy, in which environmental protection received significant attention.³⁵ "Enhancing climate resilience through design and planning," and "safeguarding ecosystems" are two of the goals included in the strategy.

Some of the organizations that work on environmental issues have been around for decades. For example, the Everglades Foundation was established in 1993 to restore and protect the Everglades, a unique subtropical wetland ecosystem spanning two million acres across central and south Florida. Other nonprofit organizations dedicated to addressing these issues have emerged over the last decade. Miami Waterkeeper was established in 2011 as a 501(c)(3) nonprofit organization that advocates for South Florida's watershed and wildlife. Another organization established in the last decade is the CLEO Institute, aiming to "educate and promote an informed and engaged public that supports climate action locally, regionally, nationally, and globally".

³⁴ U.S. Environmental Protection Agency, "What Climate Change Means for Florida." <https://www.epa.gov/sites/production/files/2016-08/documents/climate-change-fl.pdf>

³⁵ Resilient 305, <https://resilient305.com/our-future/>



Nonprofits in Miami-Dade County

This report’s primary focus is on the public charitable organizations in Miami-Dade, but it is useful as a starting point to place them in the context of the larger nonprofit sector. The U.S. tax code covers almost three dozen tax-exempt organization, from social welfare organizations, to homeowners’ associations, and volunteer fire companies.³⁶ (See [Appendix A: Tax Exempt IRS Code Sections](#)) Table 1 shows the breakdown of nonprofits in Florida by major group.

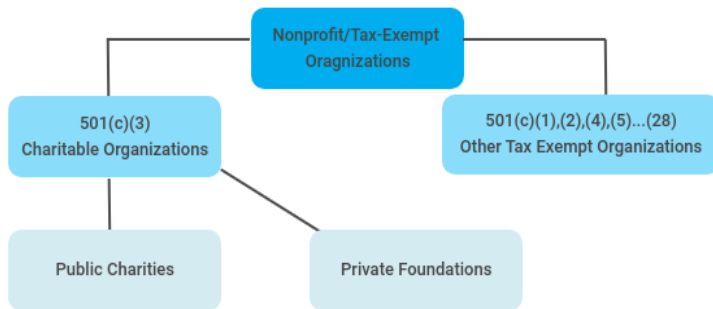


Table 1 lists three nonprofit types and the total tax-exempt organizations, including their revenue and assets. Public charities, classified under section 501(c)(3) account for 77 percent of all nonprofits in Florida. Public charities have an active program of fundraising and contributions from many sources, including the general public, receive income from their activities that furthers the organization’s exempt purposes or actively function in a supporting relationship to one or more existing public charities.

The tax code considers churches and religious organizations, in which the IRS includes mosques, synagogues, temples, and other houses of worship, to be “public charities.” Other examples of public charities include “groups with arts, charitable, educational, healthcare, religious and scientific missions”.³⁷

Private foundations are also tax-exempt under section 501(c)(3), but they usually have a single major source of funding from a family or corporation and act as grant makers to other charitable organizations.³⁸ Private foundations are 9 percent of tax-exempt organizations in Florida.

Noncharitable nonprofits are all other tax-exempt organizations that are not included in the 501(c)(3) category, and can include business and civic leagues, community associations, chambers of commerce, real estate boards, boards of trade, labor organizations, recreational clubs and others.³⁹ Noncharitable nonprofits receive most of their funding from members rather than the public. Therefore, noncharitable nonprofits have much less restriction on lobbying and how they distribute their funds compared to 501(c)(3) organizations. For example, trade associations and business leagues that are considered noncharitable nonprofits are permitted to engage in substantial lobbying activity, and even some political campaign activity. Noncharitable nonprofits are 14 percent of nonprofits.

Table 1: Florida's Nonprofit Organizations

Types of Nonprofits	Total Nonprofits	Total Revenue	Total Assets
Public Charities	71,163	\$72,563,435,792	\$91,666,072,369
Private Foundations	7,822	\$14,102,930,696	\$89,710,577,837
Noncharitable Nonprofits	12,855	\$14,068,313,608	\$60,520,503,848
Total Tax-Exempt	91,840	\$100,734,680,096	\$241,897,154,054

Source: IRS Business Master File, September 2019

³⁶ IRS, <https://www.irs.gov/charities-non-profits/exempt-organization-types>

³⁷ Florida Nonprofit Alliance, https://cdn.ymaws.com/www.fnnonprofits.org/resource/resmgr/Economic_Benefit_of_Florida.pdf

³⁸ IRS, <https://www.irs.gov/charities-non-profits/charitable-organizations/public-charities>

³⁹ IRS, <https://www.irs.gov/charities-non-profits/other-nonprofits>

Miami-Dade's composition of nonprofits is similar to the state's with most of the organizations classified in the charitable category. Miami-Dade's public charities are a larger proportion of the total tax-exempt organizations – 83 percent, while the noncharitable nonprofits are only seven percent, and foundations are nine percent of total.

Table 2: Miami-Dade Nonprofit Organizations

Types of Nonprofits	Count	Total Revenue	Total Assets
Public Charities	8,386	\$14,458,985,542	\$22,242,678,382
Private Foundations	945	\$622,526	\$7,076,787,560
Noncharitable	727	\$426,969,887	\$1,051,093,087
Total	10,058	\$14,886,577,955	\$30,370,559,029

Source: IRS Business Master File, September 2019

Table 3 presents a breakdown of the tax-exempt organizations by social function (for description of the tax-exempt organizations' social functions description, see [Appendix B: Nonprofit Sectors and Definitions](#)). The prevalence of charitable organizations by social functions may be a good predictor of major social or economic problems. In the State of Florida, 64.6 percent of nonprofit organizations are in the Unclassified, Human Services and Religion sectors. Miami-Dade County has the highest percentage of nonprofit organizations in the following social function sectors: Unclassified (24.1 percent), Human Services (21.0 percent), and Religion (15.9 percent). Human service organizations address needs such as employment, food, and shelter. These definitions are worth mentioning, because the sectors they describe tie into the information discussed in the section **Community Needs in Miami-Dade County**, which showed that 61.4 percent of renters and 45.3 percent of owners in Miami-Dade County are cost-burdened, and may rely on services provided in these sectors.

Palm Beach County features nonprofit organizations in the Unclassified (25.5 percent), Human Services (19.6 percent) and Public and Societal Benefit (19.6 percent) sectors. The next sector with the most nonprofits is Religion (12.0 percent). The sectors with the most nonprofits in Broward are Unclassified Nonprofits (24.0 percent), Human Services (21.8 percent), Religion (16.0 percent), and Education (13.4 percent). Nonprofits focusing on education promote learning and intellectual development throughout preschool, post-graduate school, and adult learning programs.⁴⁰

Educational nonprofits include nonprofit educational institutions, their foundations and other organizations. Services include from childcare programs, scholarships and special education. Educational nonprofit organizations account for 17.0 percent of all total nonprofits in Broward, compared to Miami-Dade (13.0 percent) and Palm Beach counties (10.0 percent). Some nonprofits provide assistance to teachers. A Department of Education Survey showed that public school teachers in the United States spent an average of \$480 in the 2014-2015 school year.⁴¹ For example, the Education Fund provides Miami-Dade County teachers with funds for school supplies.

Table 3: Nonprofit Organizations by Social Functions

Social Function	Miami-Dade	Broward	Palm Beach	Florida
Arts, Culture and Humanities	652	365	322	4,314
Education	903	1,187	563	7,758
Environment	253	232	296	3,296
Health	515	407	427	4,229
Human Services	2,116	1,926	1,473	18,566
International	281	202	120	1,357
Mutual Benefit	34	33	29	435
Public and Societal Benefit	1,276	949	1,472	11,135
Religion	1,604	1,415	902	12,145
Unclassified	2,424	2,122	1,919	28,605
Total	10,058	8,838	7,523	91,840

Source: IRS Business Master File, September 2019

40 GuideStar 2019, <https://www.guidestar.org/nonprofit-directory/education-research.aspx>

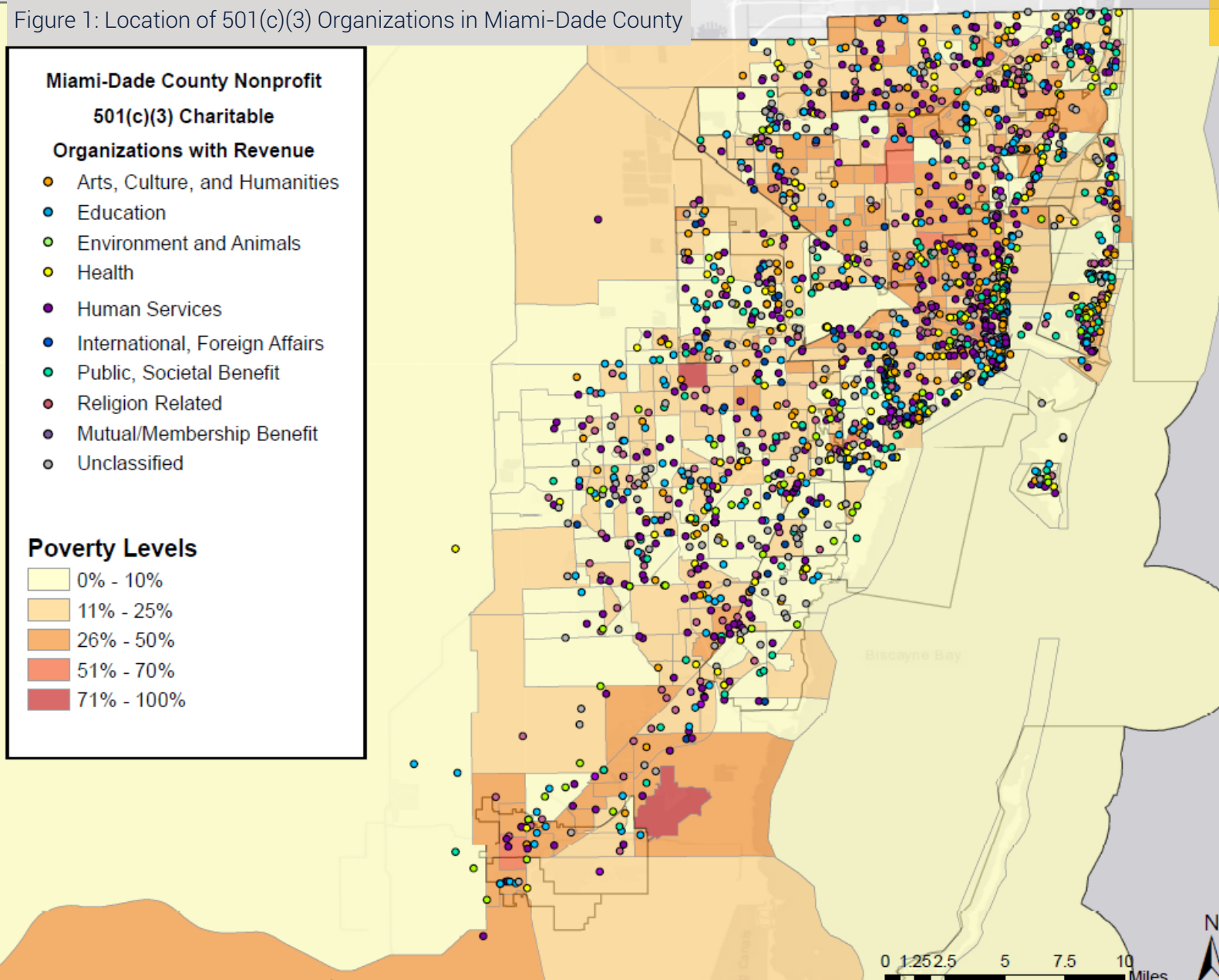
41 WLRN 2018, <https://www.wlrn.org/post/miami-nonprofit-helps-ease-financial-burden-teachers-providing-free-classroom-supplies>

Miami-Dade's Charitable Organizations

In 2019, the majority of tax-exempt organizations in Miami-Dade - 9,331 of 10,058 – were classified with 501(c)(3) exemption. According to Section 501 of the U.S. tax code, 501(c)(3) status means a nonprofit organization that has been recognized by the IRS as being tax-exempt by virtue of its charitable programs. Only 2,472 of the 501(c)(3) organizations in Miami-Dade had reported revenues as of September 2019.

Figure 1 shows that charitable organizations with reported revenues are concentrated in the urban core. Given the higher population density in the urban core and the pockets of poverty that exist in certain areas, this concentration may be unsurprising. However, there are parts of the county with a lower density of charitable organizations, which may indicate insufficient resources and unmet needs in these areas.

Figure 1: Location of 501(c)(3) Organizations in Miami-Dade County



Public Charities and Private Foundations

The Council on Foundations defines a foundation as an entity that supports charitable activities by making grants to unrelated organizations or institutions or to individuals for scientific, educational, cultural, religious, or other charitable purposes. A private foundation is a non-governmental, nonprofit organization or charitable trust, usually funded from a single source, such as an individual, family, or corporation. More often than not, private foundations do not provide direct services to the public but use their resources to make grants to other nonprofit organizations.

Public charities generate revenues through grants from individuals, government, private foundations and other sources. Some public charities give grants, but most provide direct service or other tax-exempt activities.

The IRS divides section 501(c)(3) organizations into two classes: private foundations and public charities. A private foundation is not a public charity because, instead of receiving public support, it is funded and controlled by an individual, family, or corporation. In 2019, Florida had 7,822 private foundations with assets of approximately \$29.2 billion. The asset value of a private foundation is a good indicator of its potential impact. Generally, a private foundation must meet or exceed an annual payout requirement of five percent of the average market value of its net investment assets to avoid paying taxes.

Of the three counties in South Florida, Palm Beach had the largest number of private foundations - 1,452, followed by Miami-Dade - 945 and Broward - 603. Private foundations in Palm Beach also had the largest assets in 2019 - almost \$8 billion, followed by Miami-Dade - \$7.1 billion and Broward - \$2.1 billion. This distribution is related to the concentration of wealth in each county. Private foundations are usually established as the charitable arm of wealthy individuals or families. In 2019, the top five private foundations by revenues in Miami-Dade County include the John S. and James L. Knight Foundation, Ted Arison Family Foundation, Arison Arts Foundation, Batchelor Foundation and Fairholme Foundation. The asset value of the top five foundations accounts for approximately half of the assets of private foundations in Miami-Dade.

Table 4 shows the characteristics of private foundations in Miami-Dade. Like other nonprofits, they are categorized by core function or purpose. The majority of private foundations are in the public and societal benefit category, with total assets of \$2.7 billion. Most of the assets are held by private foundations without an IRS classification. About 15 percent of registered private foundations

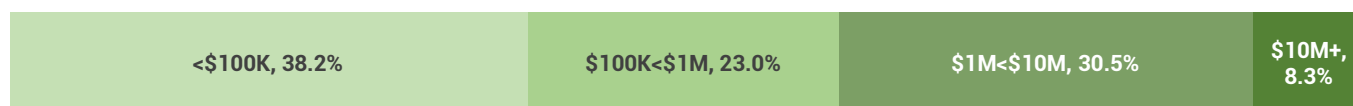
seem to be inactive since they have no reported assets. Of the 806 private foundations with assets, only 67 have assets of over \$10 million. In fact, about 51 percent of foundations have assets under \$1 million. Foundations with assets of \$10 million and above account for 90 percent of total assets.

Table 4: 501(c)(3) Private Foundations by Social Function, Miami-Dade County

Classification (Function)	Total	Assets
Arts, Culture, Humanities	35	\$86.8M
Education	45	\$10.3M
Environment	21	\$14.5M
Health	29	\$7.1M
Human Services	81	\$25.5M
International	9	\$382K
Public and Societal Benefit	517	\$2.7B
Religion	25	\$6.6M
Mutual/Membership Benefit	3	\$4.9K
Unclassified/Unknown	180	\$4.2B
Total	945	\$7.1B

Source: IRS Business Master File, 2019

Figure 2: Distribution of Miami-Dade's Private Foundations by Assets



Public Charity Landscape of Miami-Dade County

In addition to 945 private foundations classified with 501(c)(3) exemption, Miami-Dade has 8,386 public charities. For comparison, their revenues of almost \$14.5 billion, as of September 2019, far exceeded the Miami-Dade County government revenues of \$9.1 billion.⁴²

According to GuideStar’s database, the oldest public charity in Miami-Dade is the Florida Audubon Society formed in 1900. Florida Memorial University was actually formed earlier, in 1862; however, it was originally formed in Lake City, Florida before moving to Miami Gardens in 1968. The oldest civic and community service organization in Miami-Dade County is the Woman’s Club of Coconut Grove, founded in 1891. Nonprofits continue to be formed in Miami-Dade, with diverse functions and roles. The Karma Honey Project is a nonprofit formed in 2019 “dedicated to helping fund new bee hives, teaching Children about the importance of agriculture and bees as well as funding further research into what is causing the extinction of bees.” Another 2019 nonprofit, Enriched Foods, aims to “reduce the amount of food waste; and one way in doing so is by preparing meals for our community of people experiencing homelessness.” Andrés Bello Catholic University Foundation was formed also in 2019 with the mission to increase access to higher education. Some family foundations have also been formed in the past two years to serve as the philanthropic tool for high net-worth individuals, including Mas Family Foundation, which reports 2018 value of assets of over \$10 million, the Chaput-Avery Family Foundation, and the Lillie Family Foundation.

Table 5 shows the average year of formation for each sector. For the most part, most charitable nonprofits formed in the 90s. The three exceptions were the International, Religious, and Unclassified sectors, in which the average years of formation were 2000, 2002, and 2016, respectively. The Unclassified sector, as noted earlier, is comprised

of organizations that are temporarily unclassified because the IRS has not made a determination, or organizations that cannot be categorized strictly within the National Taxonomy of Exempt Entities groupings. Some of the unclassified organizations are relatively young, which explains why this sector appears to have a more recent average year of formation. More information on the Unclassified/Unknown sector is in [Appendix B](#).

Table 5: Average Year of Formation of Charitable Nonprofits in Miami-Dade County by Sector

Sectors	Average Year of Formation
Arts, culture, and humanities	1995
Education	1995
Environment	1989
Health	1992
Human services	1995
International	2000
Mutual benefit	1996
Public and societal benefit	1996
Religion	2002
Unclassified/Unknown	2016

Source: Guidestar 2016

Only 2,472 of Miami-Dade’s charitable organizations, approximately 27 percent, reported revenues in 2019. (IRS, September 2019) The analysis in subsequent sections will focus mostly on the public charities reporting revenues, as they are the ones most likely to provide services and impact their communities.

In Florida, the top ten 501(c)(3) organizations by revenue include nine healthcare systems and an educational institution - University of Miami. The highest ranked organizations that is not classified in the health or education categories is Food for the Poor, ranked 11th. Food for the Poor provides emergency relief assistance, clean water,

⁴² Miami-Dade County Comprehensive Annual Financial Report 2018. <https://www.miamidade.gov/finance/library/CAFR2018-complete.pdf>

medicines, educational materials, homes, support for orphaned and abandoned children, care for the aged, skills training and micro-enterprise development assistance.

Most of the revenues are concentrated in the health and education sectors, in which there are 11,175 public charities and 583 private foundations. Table 6 shows that the health and education charities account for 69 percent of revenues. Religious charities are the largest number and account for 15 percent of charities, but only 1.3 percent of total revenues. The human services sector is the third largest in revenues, after health and education, with over \$11 billion, or 13 percent of total revenues.

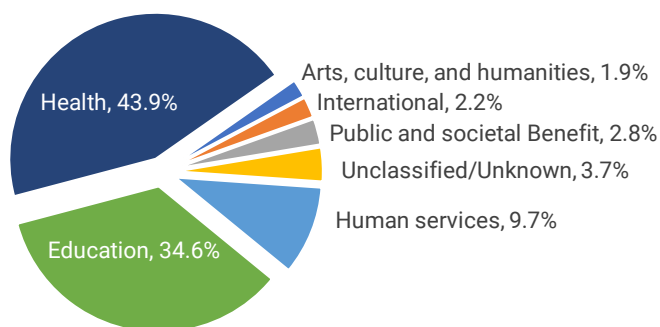
Table 6: Total Revenue of Florida's 501(c)(3) Charitable Nonprofits in 2019

Sectors	Revenue
Health	\$45,436,640,466
Education	\$14,539,199,416
Human Services	\$11,288,513,063
Unclassified Nonprofits	\$7,300,167,451
Public Benefit	\$3,489,164,233
International	\$1,615,776,699
Arts, Culture, & Humanities	\$1,235,718,014
Religion	\$1,059,392,212
Environment	\$686,440,771
Mutual Benefit	\$15,354,744
Total:	\$86,666,367,069

Source: IRS Business Master File, September 2019

The distribution of public charities in Miami-Dade follows a similar pattern, with the health and education sectors leading in revenues. Health and educational organizations account for 79 percent of revenues. The third largest category by revenues includes human service organizations and accounts for approximately 10 percent of revenues. Figure 3 shows the distribution of public charities' revenues by core area of service. It does not show the three categories which account for about one percent of revenues combined: Religion (0.6%), Environment (0.4%), and Mutual/Membership Benefit (0.1%).

Figure 3: Distribution of Charitable Organization revenues by Core Function, Miami-Dade 2019



The broad categories in the figure are based on the National Taxonomy of Exempt Entities (NTEE) classification system, and capture a variety of organizations. For example, the educational organization type includes educational institutions at all levels, such as University of Miami, the Early Learning Coalition, and Ransom Everglades School, but may also include research institutes, student scholarship foundations and other learning organizations. The Human Services and includes many of the well-know charities in Miami-Dade - Goodwill, Farm Share, the Alliance for Aging, the Chapman Partnership and Habitat for Humanity.

Table 7 shows that the 121 large 501(c)(3) organizations, those with revenues of over \$10 million, account for 90 percent of revenues. In fact, the largest of the organizations in the health and education sectors - Baptist Hospital and University of Miami - with combined revenue of \$4.4 billion – account for almost a third of the charitable organizations revenues.

Table 7: Largest 501(c)(3) Organizations by Social Function, Miami-Dade County

Classification (Function)	Total	Revenues
Arts, Culture, Humanities	8	\$174,164,543
Education	29	\$4,619,984,194
Environment	1	\$10,095,045
Health	45	\$6,052,952,909
Human Services	26	\$905,044,706
International	4	\$247,382,560
Public and Societal Benefit	6	\$249,879,996
Religion	2	\$59,980,935
Total	121	\$12,319,484,888

Source: IRS Business Master File, 2019



Trends and Comparisons

A deeper understanding of the charitable organizations in Miami-Dade can be gleaned through comparisons with other areas, and by looking at changes in the number of organizations and their revenues. The comparison enables the evaluation of the current state of the organizations, trends in the evolution of the charitable sector, and potential future impact. The following section compares the number and revenues of 501(c)(3) organizations in Miami-Dade and four other counties - Denver, CO; San Diego, CA; Fulton, GA (Atlanta); and King, WA (Seattle). These communities were selected for comparison based on their use as benchmarks in other reports, as well as the characteristics they share with Miami-Dade - large urbanized areas, with significant minority populations.

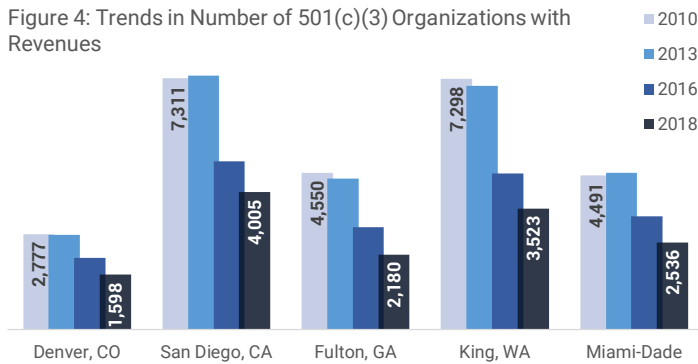
The analysis is based on a comprehensive list of all registered 501(c)(3) organizations from the IRS Business Master File (BMF). The dataset contains records both for active and inactive organizations, as well as registered organizations operating below the minimum requirements for filing a Form 990 or 990-EZ. BMF datasets are released throughout the year, and depending on the time of access,

the business count and other information may fluctuate. Although the IRS claims that it removes registered organizations from the BMF after three consecutive years of inactivity, according to the National Center for Charitable Statistics, in practice, this process can take longer. Despite these limitations, comparison of the organizations in BMF data released at the end of each year might point to trends in the activity and strength of the nonprofit sector.

Analysis of the 501(c)(3) organizations with revenues from the IRS data, shows that Miami-Dade's number of charitable nonprofits decreased over the last 10 years. That trend is evident in other counties, as well as in national figures. The following analysis is based on end-of-year data, so the latest full year for the analysis, as of the development of this report, was 2018.

In 2018, there were 402,260 nonprofits with 501(c)(3) status in the United States, a 49 percent decrease from 2010. The percentage decrease was the same for Florida, which had 19,421 charitable nonprofits in 2018. The 44 percent decrease in Miami-Dade was slightly larger than

Denver’s (42 percent), but lower than San Diego (45 percent), or Seattle and Atlanta (52 percent).

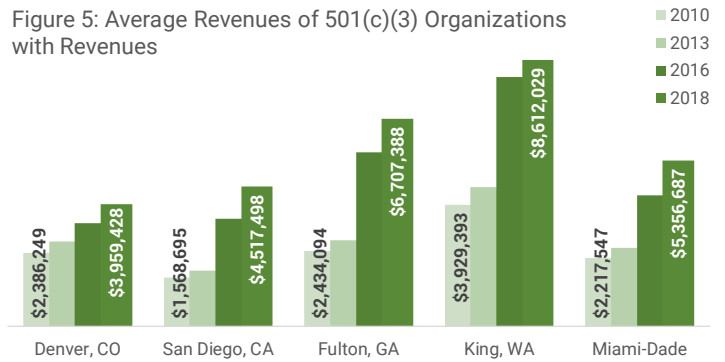


The decrease cannot be explained by the IRS efforts to maintain an accurate account of charitable organizations through periodic “purges”. Starting in 2010, organizations that did not file the 990s form, would automatically have their exemptions revoked.⁴³ Nearly 14,000 Florida charities lost their tax-exempt status, including many in Broward, Palm Beach and Miami-Dade counties.⁴⁴ By comparing the number and revenues of charitable organizations reporting revenues, the analysis avoids any “noise” from the status revocation.

The decrease in the number of organizations was accompanied by an increase in total and average revenues. In 2018, the 501(c)(3) organizations in Miami-Dade reported revenues of almost \$13.59 billion, up from \$9.96 billion in 2010 and \$11.82 billion in 2013. Adjusting for inflation in 2018 dollar value, that was an increase of 16 percent from 2010. Revenue growth of Miami-Dade’s nonprofits outpaced both the U.S. increase for the same period

(15.8 percent) and Florida’s (6.4 percent). Of the comparison counties, only San Diego had a higher increase – 27.4 percent.

All comparison counties had a significant increase in average nonprofit revenues. From 2010 to 2018, the average revenue of charitable nonprofits in the U.S. increased by 57 percent, when adjusted for inflation. In Florida and Miami-Dade, the increase was approximately 52 percent. The average revenue increase was higher in Miami-Dade than in the Denver and Seattle areas, but lower than San Diego and Atlanta.



The IRS data as of September 2019 points to the continued decrease of the number of nonprofits, but an increase in their total and average revenues. Since the annual comparisons used in the preceding analysis relied on end-of-year statistics, 2019 data is not fully comparable. However, as of September 2019, the number of 501(c)(3) organizations reporting revenues was 72, with revenues totaling almost \$14.5 billion. The average revenues per organization were almost \$5.9 million, which points to the continued trend of consolidation.

43 Suzanne Garment and Leslie Lenkowsky, The IRS’s Charity Purge. June 23, 2011. The Wall Street Journal.

44 Donna Gehrke-White. South Florida charities stripped of tax exemptions. June 13, 2011. South Florida Sun Sentinel.

-43.5%
DECREASE OF 501(C)(3)
ORGANIZATIONS FROM
2010 TO 2018

36.4%
INCREASE OF TOTAL
REVENUES FROM 2010 TO
2018

141.6%
INCREASE OF AVERAGE
REVENUES FROM 2010 TO
2018

The Impact of Public Charities

This section describes the *economic* impact of charitable organizations with the impact measured in several ways, including revenues and contributions, expenses, and employment. It also discusses the financial health and resilience of nonprofits in Florida and Miami-Dade County. The section focuses on the charitable organizations reporting revenues and examines their employment, revenues, and assets across functional sectors (for definitions please see [Appendix B: Nonprofit Sectors and Definitions](#)).

Miami-Dade County has the largest number of charitable organizations in the State of Florida followed by Broward and Palm Beach counties. According to the latest full-year data, 2018, Miami-Dade had 2,536 charitable organizations reporting revenues (IRS, BMF 2018). As of September 2019, the number reported by the IRS was 2,472, with average revenues of almost \$5.9 million. Nine of these organizations are private foundations, with revenues of approximately \$623,000 and less than \$35,000 in total assets. In other words, the analysis of 501(c)(3) organizations with revenues excludes private foundations as only nine of the 806 active private foundations in Miami-Dade reported revenues. As mentioned previously, the potential impact of private foundations is more accurately measured through their assets.

Out of the 78,985 charitable organizations in Florida, only 19,112, or 24 percent, reported revenues as of September 2019. Florida also had 7,822 private foundations, but only 6,835 or 87 percent of them reported assets.

Miami-Dade has 8.2 percent of the private foundations in Florida, and these organizations hold 24.2 percent of total foundation assets in the state. Additionally, 12.9 percent of charities in the state are located in Miami-Dade and they account for 16.7 percent of revenues in Florida.

Most of the nonprofits in Miami-Dade operate only locally. Table 8 shows some of the characteristics of national (central and intermediate) and local organizations in Miami-Dade County, including

only organizations that reported revenues. There are significantly more local nonprofits than there are national nonprofit organizations in the area. Almost 94 percent of all nonprofits are classified as independent, or unaffiliated with a national, regional, or geographic grouping of organizations).

Table 8: Local and National 501(c)(3) Organizations in Miami-Dade

	Count	Revenues	Assets
Independent	2,312	\$13.9 B	\$26.2 B
Central and Intermediate	144	\$540 M	\$3.1 B
Total	2,472	\$14.46 B	\$29.3 B

Source: IRS Business Master File, September 2019

Most of Miami-Dade’s public charities with revenues are in the lower revenue ranges. The majority (71 percent), or 1,739 of charities, had revenues under \$500,000. Only 126 organizations had revenues of \$10 million or more, and 18 reported revenues of \$100 mil or more. The 18 large public charities had combined revenues of \$9.8 billion. These organizations include ten health, four educational, two human services, and one international and public benefit organizations each. A detailed list of the top organizations by revenue in each sector is shown in [Appendix C: Public Charities with Highest Revenues by Sector](#).

Figure 6: Distribution of Charitable Organizations by Revenue Category

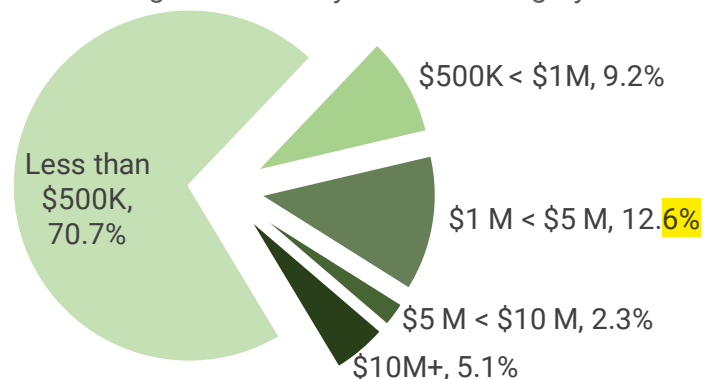


Table 9 shows the total revenue of all charitable nonprofits in Miami-Dade County, categorized by sectors. Altogether, their total revenue was almost \$14.5 billion. Revenues in the top sector - Health - were almost \$6.4 billion. This finding is consistent with the findings for the state of Florida, in which the health and education sectors earned the most revenue.

Table 9: Total Revenue of Miami-Dade's 501(c)(3) Charitable Nonprofits in 2019

Sectors	Revenue
Health	\$6,352,883,031
Education	\$4,999,851,555
Human Services	\$1,405,958,380
Unknown/Unclassified	\$534,496,666
Public, Societal Benefit	\$409,052,313
International/Foreign Affairs	\$324,829,360
Arts, Culture and Humanities	\$281,704,958
Religion Related	\$90,346,157
Environment	\$51,882,759
Mutual/Membership Benefit	\$8,795,159
Total:	\$14,459,800,339

Source: IRS Business Master File, September 2019

Although they represent less than 8 percent of charitable organizations, health entities account for 77 percent of assets and almost 79 percent of revenues. Nine of the top ten charitable 501(c)(3) organizations by revenue are hospitals, with Baptist Hospital leading with \$1.3 billion in revenues. It is the only charitable entity in Miami-Dade with revenues over one billion dollars. The Early Learning Coalition, which is in the education category ranks 10th.

Approximately 37 percent of the charitable organizations in Miami-Dade are in the human services and public and societal benefit categories. It is notable that Miami-Dade has 109 international charitable organizations, and they represent 20 percent of total international charitable organizations in Florida.⁴⁵ Miami-Dade's proportion of organizations with international focus – 4.4%,

is larger than the state's - 2.4%. Miami-Dade's largest international organization by revenues is the American Nicaraguan Foundation. Some other international organizations include Best Buddies, Salvadoran American Humanitarian Foundation and Project Medishare for Haiti.

Human service organizations are the largest in terms of number - 1,847, but only account for 13.7 percent of revenues. The largest organizations by revenues in this category are Goodwill Industries, Our Kids of Miami-Dade and Monroe, and Farm Share.

The second largest in terms of representation are public and societal benefit organizations, which account for only 3.6 percent of revenues. This category encompasses a broad spectrum of organizations, from civil rights and advocacy, to science and technology, and grantmaking charities. Some examples of organizations in this category include The Miami Foundation, Greater Miami Jewish Federation, United Way of Miami-Dade, and the American Civil Liberties Union.

The unclassified/unknown category includes 43 organizations that the IRS has classified as unknown and 619 organizations without any classification. This category accounts for 3.9 percent of revenues. Some of the organizations without classification include well-established entities such as St. Thomas University, Camillus House and the Arc of South Florida. Examples in the unknown classification are William Webb Jr Foundation, South Beach AIDS Project and Carrfour Supportive Housing.

The inclusion of hospitals and universities in the overall count and analysis of charitable organizations may exaggerate the cumulative impact of charitable organizations. The 10 broad IRS categories are useful to aggregate the organizations by general social functions, but the further breakdown of the health and education sectors is useful to illustrate the impact of charitable organizations that are not higher educational institutions or hospitals.

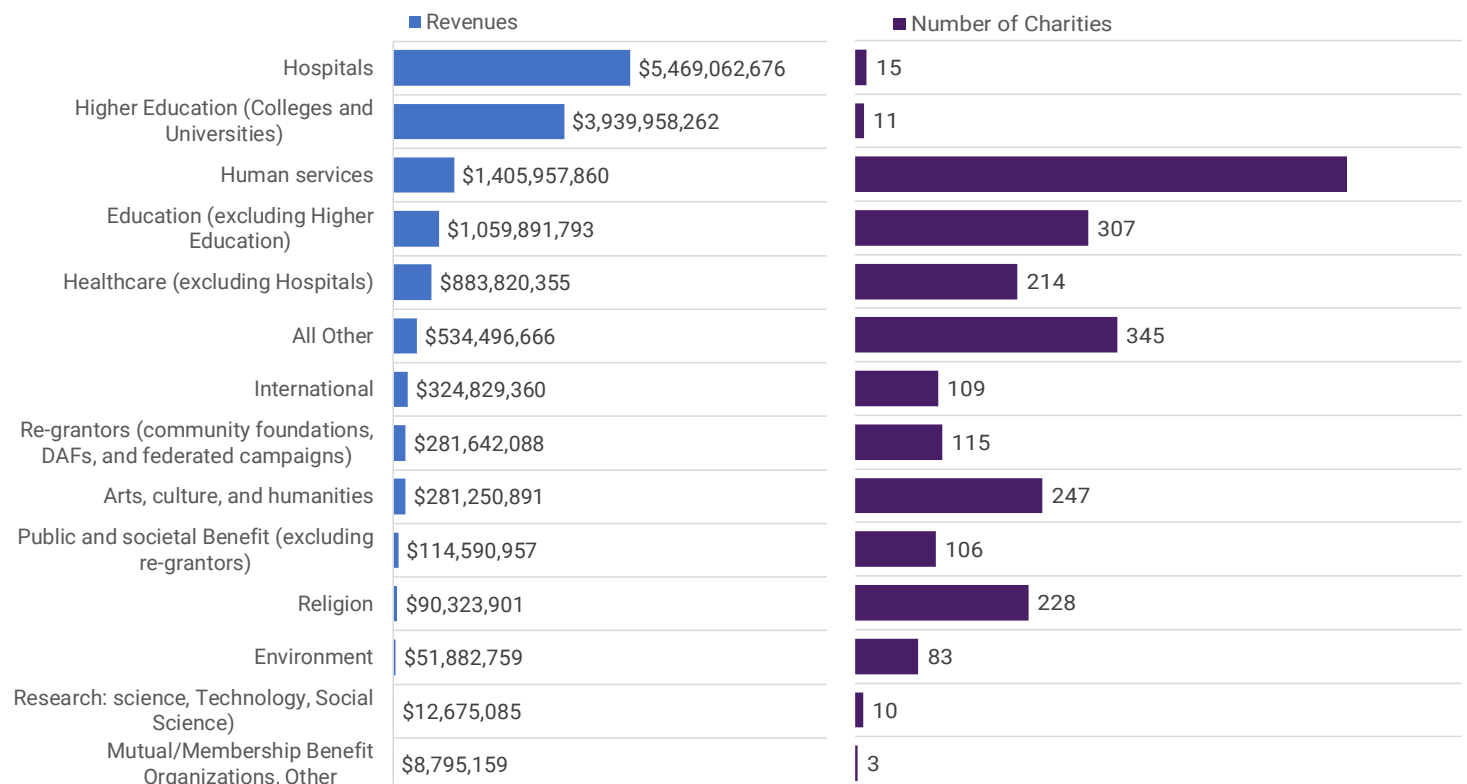
⁴⁵ The International, Foreign Affairs & National Security category includes "private nonprofit organizations whose primary purpose is to provide services or other forms of support to increase mutual understanding across countries, encourage social, economic or political development outside of the U.S., and/or impact national, multilateral or international policies on international issues." (National Center for Charitable Statistics, <https://nccs.urban.org/publication/irs-activity-codes>)



Higher education, and hospital and health systems account for most of the revenues reported by charitable organizations. The following figure provides a further breakdown to illustrate their impact in the respective sectors. It shows that the 15 hospitals and healthcare systems in Miami-Dade have combined revenues of almost \$5.5

billion, which represents almost 38 percent of total revenues of the charitable organizations. Higher education institutions, which includes colleges and universities, account for 27 percent of revenues, or approximately \$3.9 billion. University of Miami alone has almost \$3.6 billion in revenues.

Figure 7: Revenues and Charities by Sector, 2019



While revenues are a good measure of the size of the sector, its impact can be measured more accurately through the employment in charitable organizations and their expenses, which circulate in the local economy. Guidestar's database provides these additional insights. Although not directly comparable to the IRS database as it the data reported is from 2016, Guidestar is the only aggregated source of information for expenses, employees and sources of revenue.

In 2016, there were 121 charitable nonprofits in Miami-Dade with revenues over \$10 million. They accounted for 89 percent of total revenues. The financial data reported by the charitable nonprofits shows that organizations in some of the sectors were struggling. There were 580 organizations (40 percent of total) with expenses larger than their revenues. They are distributed across all types, with the largest number in the human services, and the public and social benefit sectors.

In 2016, Miami-Dade's charitable nonprofits had \$13.7 billion in revenue and \$13.1 billion in expenses. The difference was a total of \$626 million. Most of his positive balance is attributable to higher education and hospitals.

Figure 8: Organizations with Less Revenues than Expenses

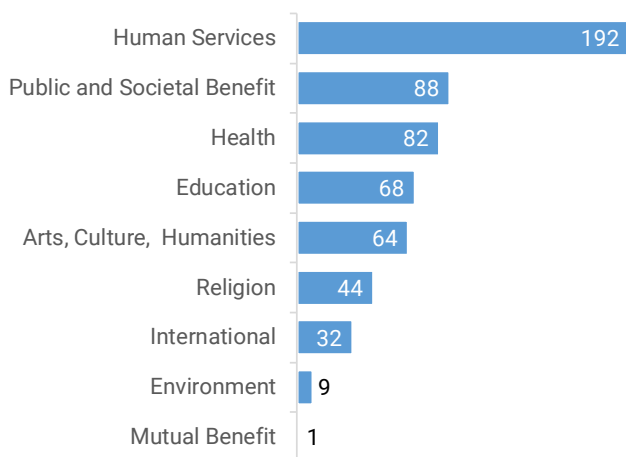


Table 10 shows that total contributions amounted to almost \$3.8 billion. According to the IRS, contributions are comprised of cash, check, or other monetary gifts given to charitable nonprofits.⁴⁶ The education and health sectors account for most of the total revenues, expenses and contributions for charitable organizations. The health and education sectors account for most of the revenues, contributions and expenses in the 501(c)(3) sector. The higher education organizations account for almost \$3.7 billion of the revenues and \$3.6 billion of expenses. The healthcare sector is also dominated by hospitals, which have revenues of \$5.1 billion and almost \$4.9 billion in revenues. Baptist Hospital and University of Miami dominate these two sectors.

Table 10: Expenses and Contributions for Miami-Dade's Public Charities

Sectors	Expenses	Contributions
Arts, culture, and humanities	\$249,746,770	\$208,707,298
Environment	\$51,397,553	\$28,172,339
Human services	\$1,377,593,850	\$699,097,054
International	\$283,411,199	\$278,422,569
Mutual benefit	\$11,156,013	\$43,665
Public and societal benefit	\$309,909,331	\$279,941,881
Religion	\$106,714,136	\$79,064,922
Unknown/Unclassified	\$13,856,857	\$9,702,727
Subtotal	\$2,403,785,709	\$1,583,152,455
Education (excl. Higher Education)	\$1,126,811,995	\$736,036,064
Higher Education	\$3,596,794,203	\$750,985,493
Hospitals	\$4,879,516,286	\$166,474,904
Healthcare (other than Hospitals)	\$1,145,190,142	\$549,168,848
Total	\$13,152,098,335	\$3,785,817,764

Source: Guidestar, 2016

46 IRS Form 990 Instructions, <https://www.irs.gov/pub/irs-pdf/i990.pdf>

Approximately a third of the organizations (454) rely, at least in part, on government sources for their revenues. In fact, there are 190 organizations (13 percent) for whom government grants account for most of their revenue. For example, one such organization is the Early Learning Coalition, which administers the Head Start and Early Head Start program for early childhood education. Overall government grants are 29 percent of total revenue for Arts, Culture and Humanities organizations, 26 percent for International/Foreign Affairs nonprofits, 25 percent for Human Services and 21 percent for Education organizations. Additional sources of revenue reported by the organizations include grants from nongovernmental entities, noncash revenues, program service revenue, investment income, rents, sale of assets etc. The organizations reported approximately \$123 million raised in 2016 from fundraising activities.

Table 11 shows the percent change from 2010 to 2016 for Miami-Dade’s charitable nonprofit by sector using GuideStar (2016) and the National Center for Charitable Statistics (2010), which report public charities and foundations. The revenues of the arts, culture, and humanities, international, and public benefit organizations decreased since 2010. Educational organizations had the highest increase in revenues, followed by human services and health. Out of all categories, education saw the largest percent increase in contributions from 2010-2016. The education category, above all others, has the greatest percent change in revenue (42.6 percent), expenses (40.9 percent), and contributions (55.4 percent) over this period.

Data on charitable giving based on statistics of income data from the Internal Revenue Service⁴⁷ shows that Miami-Dade’s contribution rate was smaller than the rate of Florida, as reported in 2016, the most recent year for which tax data is available (Table 11). On average, Floridians who had charitable deductions on their tax returns donated \$6,980 to charity. In Miami-Dade, the amount was \$6,077, or approximately 13 percent lower. The counties with the largest average contributions were Collier -

\$16,666, Monroe - \$16,381, and Indian River - \$14,565. Palm Beach ranked sixth with an average of \$10,733, while Broward is ninth from the bottom with \$5,007. The average charitable contribution for the U.S. in 2016 was \$6,332. It is of note that the number of returns with charitable write-offs in the U.S. decreased by three percent from 2010 to 2016, but the average contribution amount increased by almost 30 percent, surpassing the rate of inflation.

One out of four tax returns in the U.S. claimed deductions for charitable contributions. In Miami-Dade and Florida, only 19 percent of tax returns had charitable write-offs. The total amount of the contributions in the U.S. represented 2.3 percent of the adjusted gross income reported on the tax returns. The proportion of contributions was slightly lower in Florida and Miami-Dade – 2.2 percent.

Experts and researchers of the philanthropic sector have observed that charitable giving in immigrant communities may not be estimated accurately by conventional methods of tracking donations. This is partially due to the fact that immigrants are more likely to engage in “private transfer networks”—transfers of money and goods to individuals living outside the household – than through formal charitable giving venues.⁴⁸ Latin American immigrants “allocate anywhere from 15 percent to

Table 11: Changes in Revenues, Expenses and Contributions by Sector, 2010-2016

Sectors	Revenue	Expenses	Contributions
Arts, Culture, and Humanities	-3.0%	16.9%	6.2%
Education	42.6%	40.9%	55.4%
Environment	12.2%	14.6%	35.6%
Health	21.1%	29.1%	3.2%
Human Services	22.1%	16.7%	21.4%
International	-11.6%	-9.4%	-11.7%
Public Benefit	-42.9%	-49.0%	-18.2%
Religious	13.1%	11.1%	2.8%
Mutual Benefit	14.4%	29.8%	-58.4%
Unclassified	20.3%	-41.5%	35.2%

Source: GuideStar 2016, National Center for Charitable Statistics 2010

47 IRS, <https://www.irs.gov/statistics/soi-tax-stats-county-data-2016>

48 Osili, U. O. and D. Du. 2005. "Immigrant assimilation and charitable giving." *New Directions for Philanthropic Fundraising* 48: 89-104.

30 percent of their income to relatives who don't even live in the same household. The majority of this population transfers money to loved ones abroad in the form of remittances at least eight times a year," averaging about \$2,500 per immigrant.⁴⁹ A more recent, 2019 study by the Federation for American Immigration Reform estimated that foreign-born individuals living in the U.S. remit close to \$150 billion from the United States to other countries.⁵⁰

Some scholars see remittances as a form of global philanthropy.⁵¹ As one scholar notes, while the lion's share of remittances are intended for families for personal use and individual investment, "a portion of such transfers represents social investments for the public good, such as the building and financing of schools, community centers, or health clinics, giving rise to the interest, study, and promotion of "diaspora philanthropy."⁵² "While individual remittances remain within the private sphere, collective donations flowing abroad are sometimes called collective remittances, create a channel for philanthropy on a global scale. According to some arguments, remittances "are effective charity across international borders."⁵³ Conversely, however, remittances may limit the resources residents with foreign born residents have to allocate to their local charitable institutions.

Charitable Grant-Giving

The majority of grants and other assistance provided by Miami-Dade's charitable nonprofits goes to individuals in the United States (\$602 million), followed by governments within the United States (\$411 million), and then assistance to organizations outside the United States (\$175 million). The sectors which gave the most to individuals in the United States were Education (\$498,160,446) and Human Services (\$90,127,984). The sectors with the most grants and assistance given to governments in the United States were Health (\$167,933,252) and

Nonprofit Interviews: Primary Funding Sources

All the nonprofit organizations interviewed reported that a portion of their funding comes from donations from their local communities. For instance, the Ronald McDonald House of Charities of South Florida receives 65 percent of their total funding from individual donations. Fundraising also plays a key role in organizations who host annual events to garner attention and support from corporate donors. Others fund their services exclusively from individual local donations.

For some organizations, the level of funding has been somewhat stable over the years, but organizations like the Boy Scouts of America South Florida Council has seen a significant decline in funding, especially from government grants.

Public Benefit (\$124,465,090). Lastly, and perhaps unsurprisingly, the sector that gave the most grants and assistance internationally was the International sector (\$129,641,582). The religious sector followed with \$34,507,229.

Employment and Wages

As of 2016, employment in nonprofit organizations accounted for 10.2 percent (12.3 million jobs) of total private employment in the United States. The nonprofit sector is the third largest employment sector in the U.S., after retail trade and accommodation/food services, eclipsing transportation, wholesale trade, and finance/insurance industries. The nonprofit sector has continued to grow, resulting in a 16.7 percent increase in its workforce from 2007 to 2016. In Florida, public charities employ 6 percent of Florida's total workforce.

Table 12 shows the number of volunteers self-reported by each sector. This includes full-time and part-time volunteers as well as the "volunteer members of the organization's governing body."

49 Sanchez, M. 2005. "The Immigrant Spirit of Giving." Washington Post. (December 15). Washington, D.C.

50 Federation for American Immigration Reform, 2019. <https://www.fairus.org/issue/workforce-economy/united-states-loses-150-billion-annually-remittances>

51 Dunn, Kathlesn (2004). *Diaspora Giving and the Future of Philanthropy*.

52 Doherty, Paula. (2007). *Diaspora Philanthropy: Influences, Initiatives, and Issues*. <https://www.cbd.int/financial/charity/usa-diasporaphilanthropy.pdf>

53 Henderson, David. (2019). *Immigrant Remittances Are Private Foreign Aid*. <https://www.hoover.org/research/immigrant-remittances-are-private-foreign-aid>



If an organization does not keep a record of their volunteers, they are encouraged (but not required) to estimate volunteer numbers and provide an explanation for these estimates. According to Guidestar 2016 data, there are approximately 108,952 employees and 259,924 volunteers from charitable nonprofits that are headquartered in Miami-Dade. Original data contained large number of volunteers (over 80 million—which is about thirty times the population of Miami-Dade County); however, upon further examination some organizations were excluded to avoid heavily skewed data. The figures in Table 12 were calculated by organizing the top 55 organizations with the highest number of volunteers and excluding organizations with volunteers/employees that are in other states. For instance, the total number of volunteers in Miami-Dade would otherwise be 80,431,433 because one of the nonprofits headquartered in Miami-Dade

Table 12: Number of Employees and Volunteers in Miami Dade's Public Charities

Sector	Employees	Volunteers
Arts, culture, and humanities	2,628	6,600
Education	44,213	20,279
Environment	678	4,476
Health	39,079	13,566
Human services	24,817	54,161
International	614	1,641
Mutual benefit	2	15
Public and societal benefit	1,760	10,380
Religion	792	1,517
Unknown/Unclassified	-	270
Total	114,583	112,905*

Source: Guidestar, 2016

is the National Family Partnerships, a national nonprofit that reported 80 million volunteers alone. This organization is responsible for the annual National Red Ribbon Celebration held throughout schools in the United States, which encourages youth to participate in drug prevention activities.⁵⁴ After removing the aforementioned organizations with national ties, the number of employees only decreased by about 6,000 while the total number of volunteers decreased by 80,175,541. The organization that self-reported the highest number of volunteers is Crime Watch (Human Services sector) with 150,000 volunteers reported. If this outlier is removed, the Human Services section declines to 54,161 volunteers. Additional analysis was also performed for other national organizations and their volunteers were also removed from the county. The total number of volunteers in Miami-Dade is almost the same as the number of employees in charitable organizations. Volunteers may be counted more

than once if they have volunteered in more than one organization.

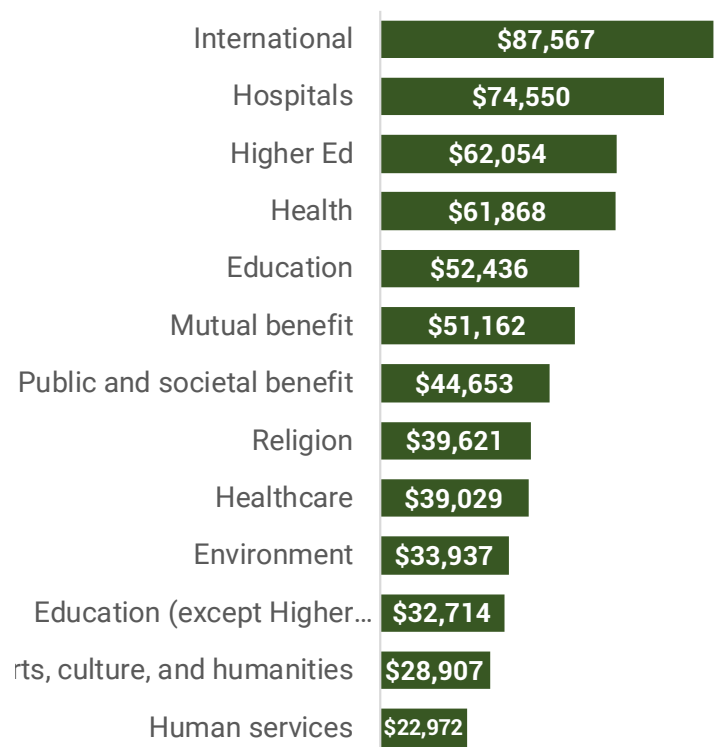
Wages in charitable organizations vary by sector. The average wage in the sector was slightly over \$60,000. The average wage in Miami-Dade County for all employees, across sectors in 2016 was \$44,425. (Florida DEO, 2016). The average wage figure is affected by the higher wages in Higher Education, Hospitals, and International charities. Average wages in higher educational institutions are over \$62,000. Wages in hospitals average almost \$75,000. If the approximately 55,000 employees and wages in higher education, health, and international charities are taken out of the equation, the average wage for the remaining 54,000 workers in charitable organizations is only about \$31,000. Average figures are affected by outliers but the Guidestar database only allows for the calculation of averages as individual worker compensation data is not available.

Table 13: Employment and Average Annual Wages in Miami Dade's Charitable Nonprofits, by Sector

Sectors	Employees	Wages
Arts, Culture, and Humanities	2,628	\$28,907
Higher Education	29,719	\$62,054
Education (except Higher Education)	14,494	\$32,714
Environment and Animals	678	\$33,938
Health (except Hospitals)	13,952	\$39,029
Hospitals	25,127	\$74,550
Human Services	24,817	\$22,972
International	614	\$87,567
Public Benefit	1,760	\$44,653
Religious	792	\$39,621
Mutual Benefit	2	\$51,162
Total	114,583	\$48,604

Source: Guidestar, 2016

Figure 9: Average Wages By Sector (2016)



54 About NFP, <http://nfp.org/about-nfp/>

The Economic Impact of Public Charities

Charitable organizations contribute to the local economy by spending the resources for their programs, for wages, fundraising and other functional expenses. The impact of these expenditures is multiplied through the circulation of the money in the economy. Economic impact analysis is based on inter-industry relationships within an economy—that is, the buy-sell relationships that exist among industries, the household sector, and government. These relationships largely determine how an economy responds to changes in economic activity.

The economic impact estimates presented in this report use the IMPLAN Pro model and the 2017 data, which is the most recent economic impact assessment software system and data package released by IMPLAN Group LLC.⁵⁵ Economic impact is an analytical approach used to estimate economic benefits produced in affected regions by projects, programs, or companies. Economic impact analysis estimates benefits for a specific region and time period.

The total gross economic impacts reflect the sum of direct, indirect, and induced effects. Indirect and induced effects are derived through multipliers that measure the impact of the direct activity as it “ripples” throughout the economy:

- **Direct:** the number of jobs, output, and/or earnings required to complete the construction project. This includes construction jobs, purchases at local building supply stores, and wages earned by local construction workers.
- **Indirect** – multiplier effect: jobs, output, and/or earnings related to business-to-business expenditures, or created because of increased input demand.
- **Induced** – multiplier effect: jobs, output, and/or earnings related to consumer spending, or created by direct or indirect workers spending their household incomes in the local economy.

The multiplier effect in the nonprofit sector varies by classification of the nonprofit, with the largest multiplier for religious organizations (3.06), and the smallest for mutual benefit (1.41). The 3.06 multiplier means that for every dollar spent by religious organizations, additional two dollars are generated and circulated in the local economy, creating demand for services and jobs. Table 14 shows the total value added of the expenses as they are circulated in the economy. The detailed expenses provided in the Guidestar database allow for the differentiation by type of expense. Grants to organizations outside of the United States were subtracted from the total expenses, which results in total expenses of approximately \$12.9 billion. The overall economic contribution of the charitable organizations in 2016 was over \$23 billion. Through their expenditures, charitable nonprofits generated an additional \$10 billion in the local economy.

Table 14: Economic Contribution/Value Added of Miami Dade’s Charitable Nonprofits

Sectors	Expenses	Total Impact
Arts, Culture, and Humanities	\$248,389,742	\$490,986,458
Education	\$4,718,105,783	\$8,502,594,873
Environment and Animals	\$51,392,553	\$84,387,710
Health	\$6,022,960,523	\$11,073,348,831
Human Services	\$1,376,255,414	\$2,602,184,288
International	\$153,771,473	\$252,496,164
Public Benefit	\$11,156,013	\$15,698,163
Religious	\$308,625,061	\$434,281,185
Mutual Benefit	\$72,206,907	\$220,966,760
Unclassified	\$271,312	\$445,500
Total	\$12.9 billion	\$23.7 billion

Source: Guidestar, 2016

⁵⁵ IMPLAN was originally developed by two federal agencies, the Department of Agriculture and the Department of the Interior, to assist in land and resource management planning. The model was later commercialized by the Minnesota IMPLAN Group, Inc. and is now owned by the IMPLAN Group LLC.



The State of the Nonprofit Sector: Conclusions

Nonprofit institutions and the individuals and institutions that support them are increasingly important actors in social change. Perhaps most visibly, civil society organizations are increasingly the providers of basic social services once viewed as the responsibility of the state. In addition, they are advocates of policy reform, catalysts for community change, conveners of diverse constituencies, and watchdogs of the government and commercial sectors. The financial support of the sector has increased time, but the economic challenges of Miami-Dade remain.

By definition, nonprofits are not trying to earn a profit, but they still need revenues in order to operate successfully. The analysis in this report demonstrates that the nonprofit sector and the charitable institutions, or those classified as 501c3, are dominated by health and educational organization. While both of these areas are important for the vitality of the community, other organizations with social functions have not been as successful in drawing contributions.

The information presented in the preceding pages depicts the nonprofits sector in objective, quantifiable terms, though revenues, contributions, wages, employment and other metrics. However, these facts only show one side of the sector and a deeper understanding of the organizations' challenges and impact can only be gleaned through a "behind the scenes" look of their work. The results from qualitative interviews with several local organizations illustrate some of the challenges from their perspective. The purpose of the interviews was to identify areas of emerging need, feedback on the ease/difficulty of obtaining funding and changes in donors, program funding and amount of funding received, as well as the nonprofits' perceptions of barriers to success. The interview information also corroborates the analysis presented in the rest of the report, as well as other studies conducted with nonprofits.

Nonprofit Organizations on Quality of Life

Nonprofit organizations interviewed had varying opinions on what should be improved in their communities. This ranges from job availability to seeking more support for families with sick and/or children with disabilities, with the answers dependent on the specific focus of the organization. Most of these organizations agree on the significant needs of the community as a result of economic factors, as well as on the need for an educated public to not only better support their organizations, but to also provide for their communities. Nonprofits provide critical services that contribute to economic stability and mobility.

Funding Challenges

Even though the interviewed nonprofit organizations have different social functions, they all experience the difficulties of getting funders to understand their purpose/services, and how it betters their target communities. In order for organizations to host fundraisers and events for private donors, the community needs to know of their presence and how they can offer additional services. The Zoo Miami Foundation stated that people often confuse their wildlife conservation for an attraction, and therefore are less likely to obtain funding. There's also not enough funding to go around to all nonprofit organizations and so it's particularly challenging to compete with others.



Funding Sources

All nonprofit organizations interviewed reported that a portion of their funding comes from donations from their local communities. For instance, the Ronald McDonald House of Charities of South Florida receives 65 percent of their total funding from individual donations. Fundraising also plays a key role in organizations who host annual events to garner attention and support from corporate donors. Others fund their services exclusively from individual local donations.

For some organizations, the level of funding has been somewhat stable over the years, but organizations like the Boy Scouts of America South Florida Council has seen a significant decline in funding, especially from government grants.

Donor Community Engagement

Nonprofits have a mixed reaction to whether Miami has an engaged donor community. However, they do agree that there's not enough funds to go around. Smaller nonprofits find funding more restrictive unlike nonprofits like the Zoo Miami Foundation and Ronald McDonald House of Charities of South Florida. The locations of the nonprofits also play a role. For example, organizations that cater to low to moderate income communities experience a lower response with the donor community. Funding from the donor community tends to spike when a type of service becomes popular. For instance, the Zoo Miami Foundation had a spike in individual donations after Hurricane Andrew struck South Florida and caused mass destruction. For organizations like the Homestead Soup Kitchen, Inc., the donor community is not enough to keep their doors open.

Barriers for Success

Residents struggle with the awareness of the services offered by nonprofit organizations dedicated to their communities. Being able to spread their message and communicate with residents limits the impacts these organizations would usually impart. Smaller, less visible and community-specific organizations may also be impacted by the lack of volunteers. For example, the Homestead Soup Kitchen, Inc. doesn't have nearly enough staff/volunteers to host fundraisers to bring in additional supplies, let alone offer the quality of service they wish to provide. For organizations that dedicate themselves to the special needs community, community stigma for their clients and the overall lack of understanding and inclusivity of the community in schools and programs, is a significant barrier to the expansion and improvement of services.

Collaboration

Larger nonprofits that were interviewed have collaborated with a wide range of other nonprofit organizations. According to these organizations, there are plenty of opportunities for collaboration on different levels, including government agencies, local police departments, and fellow nonprofits with the same mission statement. Larger organizations, like the Zoo Miami Foundation, tend to partner with equally large corporations. However, some of the smaller organizations that were interviewed are constantly competing for funding and are unable to collaborate with others due to low staff and the chance of losing funding. Overall, collaboration seemingly depends on the size of each organization and the resources they have. While most of the challenges the nonprofit organizations focus on are related to funding or external barriers to success, there is a recognition that collaboration is an important opportunity in their effort to enhance their services.

The health of the nonprofit sector is linked to the overall economy. According to National Center for Charitable Statistics data, the charitable nonprofit sector proved surprisingly resilient during and after the Great Recession (2008-12), with only a small increase in the percentage of organizations closing their doors as compared to the period directly before the recession (2004-08).^{48F} The increased demand for basic needs, and a commensurate increase in funding, sustained the sector. As presented in the report, while some of Miami-Dade charitable organizations may carry negative balances (higher expenditures vs. revenues), overall they have funds in reserve. These reserve funds can sustain them over time, even with a dip in revenues in a single year. They also point to opportunities to expend resources intentionally on specific communities and for specific services. However, some organizations rely on government funding exclusively or for a large percentage of their revenues. The continued retreat of government at all levels from providing social services may pose a future challenge for these organizations.

One of the challenges identified by nonprofits through the interviews was raising awareness in the general public and in the philanthropic community about their services and impact. The smaller nonprofits especially, are in a “Catch 22” situation, where they lack a sustainable business model through which they can continue to fund their staff to provide services, but at the same time need to allocate resources to broaden their donor appeal. The small charitable organizations typically do not produce annual impact reports, and of those that do, very few present impact. Their reporting mostly focuses on clients served, number of convenings and other output, rather than outcome-oriented metrics. Program outcomes are difficult to assess for some nonprofits, since their operational models are not based on return on investment. Most nonprofit organizations have limited program evaluation capacity. This is partially caused by the absence of standardized program outcomes in most fields. In child care for example, standards for adult-child ratios exist, but little is standardized in terms of the quality of care delivered. However, there are some core metrics that all nonprofit organizations should collect, for example information collected from the organization’s clients about their needs or their satisfaction with services.

Appendix A: Tax-Exempt IRS Code Sections

Section of IRS Code	Description of Category
501(c)(1)	Corporations Organized under Act of Congress (including Federal Credit Unions)
501(c)(2)	Title Holding Corporation for Exempt Organization
501(c)(3)	Religious, Educational, Charitable, Scientific, Literary, Testing for Public Safety, to Foster National or International Amateur Sports Competition, or Prevention of Cruelty to Children or Animals Organizations
501(c)(4)	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees
501(c)(5)	Labor, Agricultural, and Horticultural Organizations
501(c)(6)	Business Leagues, Chambers of Commerce, Real Estate Boards, Etc.
501(c)(7)	Social and Recreational Clubs
501(c)(8)	Fraternal Beneficiary Societies and Associations
501(c)(9)	Voluntary Employees Beneficiary Associations
501(c)(10)	Domestic Fraternal Societies and Associations
501(c)(11)	Teacher's Retirement Fund Associations
501(c)(12)	Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, Etc.
501(c)(13)	Cemetery Companies
501(c)(14)	State Chartered Credit Unions, Mutual Reserve Funds
501(c)(15)	Mutual Insurance Companies or Associations
501(c)(16)	Cooperative Organizations to Finance Crop Operations
501(c)(17)	Supplemental Unemployment Benefit Trusts
501(c)(18)	Employee Funded Pension Trust (created before June 25, 1959)
501(c)(19)	Post or Organization of Past or Present Members of the Armed Forces
501(c)(21)	Black Lung Benefit Trusts
501(c)(22)	Withdrawal Liability Payment Fund
501(c)(23)	Veterans Organizations (created before 1880)
501(c)(25)	Title Holding Corporations or Trusts with Multiple Parents
501(c)(26)	State-Sponsored Organization Providing Health Coverage for High-Risk Individuals
501(c)(27)11	State-Sponsored Workers' Compensation Reinsurance Organization
501(c)(28)12	National Railroad Retirement Investment Trust

Source: U.S. Internal Revenue Service

Appendix B: Nonprofit Sectors and Definitions

The National Taxonomy of Exempt Entities (NTEE) system is used by the IRS and National Center for Charitable Statistics to classify nonprofit organizations.^{49F} The taxonomy divides the universe of nonprofit organizations into 10 broad categories listed below.

The unclassified category is comprised of nonprofit organizations that cannot be categorized strictly within the National Taxonomy of Exempt Entities. For example, Camillus House, is one of the organizations included in this category. Based on the services it provides, it is classified into three different NTEE codes: Temporary Shelter For the Homeless (L41), Food Banks, Food Pantries (K31), and Community Health Systems (E21). Within the major categories, it can be classified as both a health and a human services charity. However, it is not only organizations that cover a wide array of services that are grouped in the unclassified category. For example, there are also foundations (Ted Arrison Family Foundation), health organizations (Citrus Health Network), and educational institutions (St. Thomas University) that also lack an NTEE classification. Based on the lack of information in relation to NTEE classification, it is apparent that the IRS focus is on the broader designations which only distinguish organizations by eight classification codes: Charitable Organization, Educational Organization, Literary Organization, Organization to Prevent Cruelty to Animals, Organization to Prevent Cruelty to Children, Organization for Public Safety Testing, Religious Organization, and Scientific Organization. The unknown category may also be used as a temporary code for organizations until information is available to classify the entity into a major group.

1. Arts, Culture, and Humanities
2. Education
3. Environment and Animals
4. Health
5. Human Services
6. International, Foreign Affairs
7. Public, Societal Benefit
8. Religion Related
9. Mutual/Membership Benefit
10. Unknown, Unclassified

1. Arts, Culture, and Humanities: Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C.*, Arts, Cultural Organizations – Multipurpose, Cultural, Ethnic Awareness, Arts Education, Arts Council/Agency, Media, Communications Organizations, Film, Video, Television, Printing, Publishing, Radio, Visual Arts Organizations, Museum, Museum Activities, Art Museums, Children's Museums, History Museums, Natural History, Natural Science Museums, Science and Technology Museums, Performing Arts Organizations, Performing Arts Centers, Dance, Ballet, Theater, Music, Symphony Orchestras, Opera, Singing, Choral, Music Groups, Bands, Ensembles, Performing Arts Schools, Humanities Organizations, Historical Societies, Related Historical Activities, Commemorative Events, Arts Service Organizations and Activities, Arts, Culture, and Humanities N.E.C.

2. Education – Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Elementary, Secondary Education, K – 12, Kindergarten, Preschool, Nursery School, Early Admissions, Primary, Elementary Schools, Secondary, High School, Specialized Education Institutions, Vocational, Technical Schools, Higher Education Institutions, Community or Junior Colleges, Undergraduate College (4-year), University or Technological Institute, Graduate, Professional Schools (Separate Entities), Adult, Continuing Education, Libraries, Student Services, Organizations of Students, Scholarships, Student Financial Aid Services, Awards, Student Sororities, Fraternities,

Alumni Associations, Educational Services and Schools – Other, Remedial Reading, Reading Encouragement, Parent/Teacher Group, Education N.E.C.

3. Environment and Animals –Environmental Quality, Protection and Beautification, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Pollution Abatement and Control Services, Recycling Programs, Natural Resources Conservation and Protection, Water Resource, Wetlands Conservation and Management, Land Resources Conservation, Energy Resources Conservation and Development, Forest Conservation, Botanical, Horticultural, and Landscape Services, Botanical Gardens, Arboreta and Botanical Organizations, Garden Club, Horticultural Program, Environmental Beautification and Aesthetics, Environmental Education and Outdoor Survival Programs, Environmental Quality, Protection, and Beautification N.E.C., Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Animal Protection and Welfare, Wildlife Preservation, Protection, Protection of Endangered Species, Bird Sanctuary, Preserve, Fisheries Resources, Wildlife Sanctuary, Refuge, Veterinary Services, Zoo, Zoological Society, Other Services - Specialty Animals, Animal Training, Behavior, Animal-Related N.E.C.

4. Health – Health - General and Rehabilitative, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Hospitals and Related Primary Medical Care Facilities, Community Health Systems, Hospital, General, Hospital, Specialty, Health Treatment Facilities, Primarily Outpatient, Group Health Practice (Health Maintenance Organizations), Ambulatory Health Center, Community Clinic, Reproductive Health Care Facilities and Allied Services, Family Planning Centers, Rehabilitative Medical Services, Health Support Services, Blood Supply Related, Ambulance, Emergency Medical Transport Services, Organ and Tissue Banks, Public Health Program (Includes General Health and Wellness Promotion, Health, General and Financing, Patient Services - Entertainment, Recreation, Nursing Services (General) , Nursing, Convalescent Facilities, Home Health Care, Health - General and Rehabilitative N.E.C., Dental Health, Crisis Intervention, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Alcohol, Drug and Substance Abuse, Dependency Prevention and Alcohol, Drug Abuse, Prevention Only, Alcohol, Drug Abuse, Treatment Only, Mental Health Treatment - Multipurpose and N.E.C., Psychiatric, Mental Health Hospital, Community Mental Health Center, Group Home, Residential Treatment Facility - Mental Health Related, Hot Line, Crisis Intervention Services, Rape Victim Services, Addictive Disorders N.E.C., Smoking Addiction, Eating Disorder, Addiction, Gambling Addiction, Counseling, Support Groups, Mental Health Disorders, Mental Health Association, Multipurpose, Mental Health, Crisis Intervention N.E.C., Diseases, Disorders, Medical Disciplines, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Birth Defects and Genetic Diseases, Down Syndrome, Cancer, Diseases of Specific Organs, Eye Diseases, Blindness and Vision Impairments, Ear and Throat Diseases, Heart and Circulatory System Diseases, Disorders, Kidney Disease, Lung Disease, Brain Disorders, Nerve, Muscle and Bone Diseases, Arthritis, Epilepsy, Allergy Related Diseases, Asthma, Digestive Diseases, Disorders, Specifically Named Diseases, AIDS, Alzheimer's Disease, Autism, Medical Disciplines, Biomedicine, Bioengineering, Geriatrics, Neurology, Neuroscience, Pediatrics, Surgery, Diseases, Disorders, Medical Disciplines N.E.C., Medical Research, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Birth Defects, Genetic Diseases Research, Down Syndrome Research, Cancer Research, Specific Organ Research, Eye Research, Ear and Throat Research, Heart, Circulatory Research, Kidney Research, Lung Research, Brain Disorders Research, Nerve, Muscle, Bone Research, Arthritis Research, Epilepsy Research, Allergy Related Disease Research, Asthma Research, Digestive Disease, Disorder Research, Specifically Named Diseases

Research, AIDS Research, Alzheimer's Disease Research, Autism Research, Medical Specialty Research, Biomedicine, Bioengineering Research, Geriatrics Research, Neurology, Neuroscience Research, Pediatrics Research, Surgery Research, Medical Research N.E.C.

5. Human Services –Crime, Legal-Related, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Crime Prevention N.E.C., Delinquency Prevention, Drunk Driving Related, Correctional Facilities N.E.C., Transitional Care, Half-Way House for Offenders, Ex-Offenders, Rehabilitation Services for Offenders, Services to Prisoners and Families - Multipurpose, Prison Alternatives, Administration of Justice, Courts, Dispute Resolution, Mediation Services, Law Enforcement Agencies (Police Departments), Protection Against, Prevention of Neglect, Abuse, Exploitation, Spouse Abuse, Prevention of Child Abuse, Prevention of Sexual Abuse, Prevention of Legal Services, Public Interest Law, Litigation, Crime, Legal Related N.E.C., Employment, Job-Related, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C. , Employment Procurement Assistance, Job Training, Vocational Counseling, Guidance and Testing, Vocational Training, Vocational Rehabilitation, Goodwill Industries, Sheltered Remunerative Employment, Work Activity Center N.E.C., Labor Unions, Organizations, Employment, Job Related N.E.C., Food, Agriculture and Nutrition, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Agricultural Programs, Farmland Preservation, Livestock Breeding, Development, Management, Farm Bureau, Grange , Food Service, Free Food Distribution Programs, Food Banks, Food Pantries, Congregate Meals, Eatery, Agency, Organization Sponsored, Meals on Wheels, Nutrition Programs, Home Economics, Food, Agriculture, and Nutrition N.E.C., Housing, Shelter, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Housing Development, Construction, Management, Public Housing Facilities, Senior Citizens' Housing/Retirement Communities, Housing Rehabilitation, Housing Search Assistance, Low-Cost Temporary Housing, Homeless, Temporary Shelter For Housing Owners, Renters Organizations, Housing Support Services -- Other, Home Improvement and Repairs, Housing Expense Reduction Support, Housing, Shelter N.E.C., Public Safety, Disaster Preparedness and Relief, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Disaster Preparedness and Relief Services, Search and Rescue Squads, Services, Fire Prevention, Protection, Control, Safety Education, First Aid Training, Services, Automotive Safety, Public Safety, Disaster Preparedness, and Relief N.E.C., Recreation, Sports, Leisure, Athletics, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Recreational and Sporting Camps, Physical Fitness and Community Recreational Facilities, Community Recreational Centers, Parks and Playgrounds, Sports Training Facilities, Agencies, Recreational, Pleasure, or Social Club, Fairs, County and Other, Amateur Sports Clubs, Leagues, N.E.C., Fishing, Hunting Clubs, Basketball, Baseball, Softball, Soccer Clubs, Leagues, Football Clubs, Leagues, Tennis, Racquet Sports Clubs, Leagues, Swimming, Water Recreation, Winter Sports (Snow and Ice) , Equestrian, Riding, Golf, Amateur Sports Competitions, Olympics Committees and Related International Competitions, Special Olympics, Professional Athletic Leagues, Recreation, Sports, Leisure, Athletics N.E.C., Youth Development, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Youth Centers, Clubs, Multipurpose, Boys Clubs, Girls Clubs, Boys and Girls Clubs (Combined) , Adult, Child Matching Programs, Big Brothers, Big Sisters, Scouting Organizations, Boy Scouts of America, Girl Scouts of the U.S.A. , Camp Fire, Youth Development Programs, Other, Youth Community Service Clubs, Youth Development - Agricultural, Youth Development - Business, Youth

Development - Citizenship Programs, Youth Development - Religious Leadership, Youth Development N.E.C., Human Services - Multipurpose and Other, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Human Service Organizations - Multipurpose, American Red Cross, Urban League, Salvation Army, Volunteers of America, Young Men's or Women's Associations (YMCA, YWCA, YWHA, YMHA), Neighborhood Centers, Settlement Houses, Thrift Shops, Children's, Youth Services, Adoption, Foster Care, Child Day Care, Family Services, Single Parent Agencies, Services, Family Violence Shelters, Services, Homemaker, Home Health Aide, Family Services, Adolescent Parents, Family Counseling, Personal Social Services, Financial Counseling, Money Management, Transportation, Free or Subsidized, Gift Distribution, Emergency Assistance (Food, Clothing, Cash), Travelers' Aid, Victims' Services, Residential, Custodial Care, Half-Way House (Short-Term Residential Care), Group Home (Long Term), Hospice, Senior Continuing Care Communities, Services to Promote the Independence of Specific Populations, Senior Centers, Services, Developmentally Disabled Centers, Services, Ethnic, Immigrant Centers, Services, Homeless Persons Centers, Services, Blind/Visually Impaired Centers, Services, Deaf/Hearing Impaired Centers, Services, Human Services - Multipurpose and Other N.E.C. organizations

6. International – International, Foreign Affairs and National Security, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Promotion of International Understanding, International Cultural Exchange, International Student Exchange and Aid, International Exchanges, N.E.C., International Development, Relief Services, International Agricultural Development, International Economic Development, International Relief, International Peace and Security, Arms Control, Peace Organizations, United Nations Association, National Security, Domestic, International Human Rights, International Migration, Refugee Issues, International, Foreign Affairs, and National Security N.E.C.

7. Public and Societal Benefit – Civil Rights, Social Action, Advocacy, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Civil Rights, Advocacy for Specific Groups, Minority Rights, Disabled Persons' Rights, Women's Rights, Seniors' Rights, Lesbian, Gay Rights, Intergroup, Race Relations, Voter Education, Registration, Civil Liberties Advocacy, Reproductive Rights, Right to Life, Censorship, Freedom of Speech and Press Issues, Right to Die, Euthanasia Issues, Civil Rights, Social Action, Advocacy N.E.C., Community Improvement, Capacity Building, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Community, Neighborhood Development, Improvement (General), Community Coalitions, Neighborhood, Block Associations, Economic Development, Urban, Community Economic Development, Rural Development, Business and Industry, Promotion of Business, Management Services for Small Business, Entrepreneurs, Boards of Trade, Real Estate Organizations, Nonprofit Management, Community Service Clubs, Women's Service Clubs, Men's Service Clubs, Community Improvement, Capacity Building N.E.C., Philanthropy, Voluntarism and Grantmaking Foundations, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Private Grantmaking Foundations, Corporate Foundations, Private Independent Foundations, Private Operating Foundations, Public Foundations, Community Foundations, Voluntarism Promotion, Philanthropy, Charity, Voluntarism Promotion, General, Fund Raising Organizations That Cross Categories, Named Trusts/Foundation N.E.C., Philanthropy, Voluntarism, and Grantmaking Foundations N.E.C., Science and Technology Research Institutes, Services, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Science, General, Marine Science and Oceanography, Physical Sciences, Earth Sciences Research and Promotion, Astronomy, Chemistry, Chemical Engineering, Mathematics, Geology, Engineering and Technology Research, Services, Computer Science, Engineering, Biological,

Life Science Research, Science and Technology Research Institutes, Services N.E.C., Social Science Research Institutes, Services, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Social Science Institutes, Services, Anthropology, Sociology, Economics (as a social science), Behavioral Science, Political Science, Population Studies, Law, International Law, Jurisprudence, Interdisciplinary Research, Black Studies, Women's Studies, Ethnic Studies, Urban Studies, International Studies, Gerontology (as a social science), Labor Studies, Social Science Research Institutes, Services N.E.C., Public, Society Benefit - Multipurpose and Other, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Government and Public Administration, Public Finance, Taxation, Monetary Policy, Citizen Participation, Military, Veterans' Organizations, Public Transportation Systems, Services, Telephone, Telegraph and Telecommunication Services, Financial Institutions, Services (Non-Government Related), Credit Unions, Leadership Development, Public Utilities, Consumer Protection, Safety, Public, Society Benefit - Multipurpose and Other N.E.C.

8. Religion – Religion-Related, Spiritual Development, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Christian, Protestant, Roman Catholic, Jewish, Islamic, Buddhist, Hindu, Religious Media, Communications Organizations, Religious Film, Video, Religious Television, Religious Printing, Publishing, Religious Radio, Interfaith Issues, Religion-Related, Spiritual Development N.E.C.

9. Mutual benefit – Mutual/Membership Benefit Organizations, Other, Alliance/Advocacy Organizations, Management & Technical Assistance, Professional Societies, Associations, Research Institutes and/or Public Policy Analysis, Single Organization Support, Fund Raising and/or Fund Distribution, Nonmonetary Support N.E.C., Insurance Providers, Services, Local Benevolent Life Insurance Associations, Mutual Irrigation and Telephone Companies, and Like, Mutual Insurance Company or Association, Supplemental Unemployment Compensation, State-Sponsored Worker's Compensation Reinsurance Organizations, Pension and Retirement Funds, Teachers Retirement Fund Association, Employee Funded Pension Trust, Multi-Employer Pension Plans, Fraternal Beneficiary Societies, Domestic Fraternal Societies, Voluntary Employees Beneficiary Associations (Non-Government), Voluntary Employees Beneficiary Associations (Government), Cemeteries, Burial Services, Mutual/Membership Benefit Organizations

10. Unknown – (or Unclassified nonprofits) This category is comprised of nonprofit organizations that cannot be categorized strictly within the National Taxonomy of Exempt Entities groupings. The unknown category may also be used as a temporary code for organizations until information is available to classify the entity into a major group.

Appendix C: Public Charities with the Highest Revenues by Sector

Sector	Organization	Revenues	Sector	Revenues	
Arts, culture, and humanities	MUSEUM OF SCIENCE	\$46,677,191	International	AMERICAN NICARAGUAN FOUNDATION	\$111,052,404
	ADRIENNE ARSHT CENTER TRUST	\$38,550,916		CENTRO INTERNACIONAL DE AGRICULTURA TROPICAL	\$85,647,151
	JORGE M PEREZ ART MUSEUM OF MIAMI DADE COUNTY	\$28,841,180		INSTITUTO CENTRO AMERICANO DE ADMINISTRACION DE EMPRESAS	\$33,681,672
	SOUTH FLORIDA PBS	\$19,678,573		BEST BUDDIES INTERNATIONAL	\$26,628,907
	INSTITUTE OF CONTEMPORARY ART MIAMI	\$18,962,987		SALVADORAN AMERICAN HUMANITARIAN FOUNDATION	\$25,072,898
Education	UNIVERSITY OF MIAMI	\$3,596,829,919	Public and societal Benefit	THE MIAMI FOUNDATION	\$122,690,429
	EARLY LEARNING COALITION OF MIAMI- DADE MONROE	\$194,923,328		GREATER MIAMI JEWISH FEDERATION	\$69,212,150
	BARRY UNIVERSITY INC	\$184,684,251		UNITED WAY OF MIAMI-DADE	\$62,470,869
	MATER ACADEMY	\$106,985,676		AMERICAN WELDING SOCIETY	\$41,819,861
	GULLIVER SCHOOLS	\$77,723,324		INTERNATIONAL SEAKEEPERS SOCIETY	\$9,878,265
Environmental	THE EVERGLADES FOUNDATION	\$7,827,383	Religion	AVANT GARDE ACADEMY	\$19,902,773
	FAIRCHILD TROPICAL BOTANIC GARDEN	\$7,468,473		GREATER MIAMI HEBREW ACADEMY	\$13,857,567
	HUMANE SOCIETY OF GR MIAMI	\$7,306,412		TORAS EMES ACADEMY OF MIAMI	\$11,593,299
	ZOO MIAMI FOUNDATION	\$6,263,838		CENTER FOR THE ADVANCEMENT OF JEWISH EDUCATION	\$3,650,390
	FUNDERS NETWORK FOR SMART GROWTH AND LIVABLE COMMUNITIES	\$4,078,359		GREAT COMMISSION LATIN AMERICA	\$2,321,322
Health	BAPTIST HOSPITAL OF MIAMI	\$1,308,048,757	Mutual/ Membership	MOUNT SINAI HOSPITAL INSURANCE TRUST	\$8,752,152
	BAPTIST HEALTH OF SOUTH FLORIDA	\$808,465,807		GOULDS COALITION OF MINISTERS AND LAY PEOPLE	\$34,595
	VARIETY CHILDRENS HOSPITAL	\$674,198,601		LEMON CITY CEMETERY COMMUNITY CORPORATION	\$8,412
	MOUNT SINAI MEDICAL CENTER OF FLORIDA	\$669,689,926	Unknown	ADULTS MANKIND ORGANIZATION	\$4,447,483
	SOUTH MIAMI HOSPITAL	\$606,947,331		WILLIAM C WEBB JR FOUNDATION	\$2,172,687
Human Services	GOODWILL INDUSTRIES OF SOUTH FLORIDA	\$129,125,842	Unknown	AMIGOS TOGETHER FOR KIDS	\$1,938,509
	OUR KIDS OF MIAMI DADE AND MONROE	\$107,496,643		PATRONATO BENEFICO ORIENTAL OF THE UNITED STATES	\$1,252,760
	FARM SHARE	\$96,780,709		MIAMI BEACH WATERSPORTS CENTER	\$996,452
	MIAMI JEWISH HEALTH SYSTEMS	\$70,890,127	Unclassified	CITRUS HEALTH NETWORK	\$73,735,790
	SUNRISE COMMUNITY	\$69,158,036		ST THOMAS UNIVERSITY	\$55,141,341
		BORINQUEN HEALTH CARE CENTER		\$29,953,269	
		PALMER TRINITY PRIVATE SCHOOL		\$28,565,786	
			SHECK HILLEL COMMUNITY SCHOOL	\$26,972,492	

Source: IRS Business Master File, September 2019

