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Jessica Word

Introduction

Nevada is a study in contrasts: the rural North and the urban jungle of Las Vegas, the wealth of millionaires gambling in high end casinos contrasting with the plight of those struggling to make ends meet, the beauty and majesty of the Nevada landscape versus the over-the-top sparkle of neon on the “Strip.” Deep contrasts for which Nevada is famous permeate its nonprofit sector. While it is growing rapidly and achieving tangible results, this sector faces serious problems that threaten to undermine the quality of life in the Silver State. Nevada urgently needs to augment its nonprofit sector resources, streamline relevant state policies, increase the number of nonprofits per capita, and improve educational support and training for those working in the field.

This chapter explores the problems facing the nonprofit sector and philanthropy in Nevada, using national data on patterns of giving across the United States. The chapter compares the Nevada situation to that of other states and illuminates unique qualities, strengths and weaknesses of Nevada nonprofit organizations. This study draws in particular on the information gathered by the National Center on Charitable Statistics (NCCS), http://nccs.urban.org/, which provides raw data and descriptive reports based upon information that US nonprofits file with the Internal Revenue Service (IRS), http://www.irs.gov/. The data collected by the IRS includes only nonprofit organizations filing annual tax returns, which is mandatory for public charities reporting over $25,000 in income annually. Our discussion will not extend to congregations performing charitable work, which are not required to file with the IRS. It will also exclude new charitable organizations which have not yet filed with the IRS or outlets too small to report their activities to the IRS.

For the purpose of this study, public charities are defined as organizations that are exempt from taxation under 501(c)(3), http://www.irs.gov/charities/charitable/index.html, of the Internal Revenue Code (Weitzman, Jalandoni, Lampkin & Pollack 2002). Such organizations share one important characteristic: they are eligible to receive tax-deductible contributions from individuals and corporations insofar as they serve public purposes as defined by the IRS. The institutions that fall into this category are extremely diverse, they often pursue competing goals,
and they may be supported by local and federal grants. Most nonprofit organizations are relatively small but some, particularly in the arena of health care, have millions of dollars in revenues and assets. Nonprofit organizations are required under the US tax code to serve some collective or public agenda rather than pursue personal or corporate gain.

The chapter begins with a brief overview of the history and background of the nonprofit sector, then focuses on the growth of charitable activities nationally and regionally and the reasons behind this expansion. Next, I discuss the types of organizations that belong to the nonprofit sector as classified by the National Taxonomy of Exempt Organizations (NTEE), http://nccs.urban.org/classification/NTEE.cfm, and the relative strength of these institutions both nationally and locally. Closing sections zero in on the financial health and economic impact of the nonprofit sector, its share in federal grant revenue, available foundation resources, and other sources of community support. The chapter concludes with the overview of the issues and policies affecting the future health and stability of the nonprofit sector in Nevada.

**Historical Overview**

Nonprofit organizations have long been part of the fabric of American Society. As early as 1831, Alexis de Tocqueville commented in *Democracy in America* (2000) on the prevalence and health of civic associations that help communities cope with their problems. Tocqueville believed that these organizations were important not only to those who participated in them, but also to the overall health of democratic society. As these organizations have continued to grow and change, they have evolved into a modern nonprofit sector that plays a vital role in meeting the needs of society (Saxton & Benson 2005; Gronbjerg & Paarlberg 2001).

The U.S. nonprofits have raised their profile significantly after the end of World War II (Hodgkinson & Weitzman 1986). Their role in the implementation and delivery of public services has expanded even more over the last two decades because policy makers now prefer to contract out services previously furnished by government (Lipsky & Smith 1990). With nonprofits stepping forward as service providers for government, the two sectors become increasingly interdependent. Governments now heavily depend on nonprofits for service delivery and nonprofits rely on government for an ever-increasing financial support (Saidel 1991). Since the 1960’s federal and local governments steadily increased their funding of nonprofits though the use of contracts, grants, tax credits and deductions (Boris & Steuerle 2006).
The relationship between nonprofits and government entities has led many to worry that the nonprofit sector has become too dependent upon government spending (Boris & Steuerle 2006; Craig, Taylor & Parkes 2004).

- In 1997, 31% or $207.8 billion in nonprofit revenue came from government sources (Weitzman, Jalandoni, Lampkin & Pollak 2002).

The increasing interdependence has blurred the line between public organizations and private charities, often making it hard for recipients of services and the public to understand where one sector ends and the other begins (Craig, Taylor & Parkes 2004; Saidel 1991). It has also raised questions about the ability of either sector to act independently from the other, since governments no longer have the capacity to take back control over delivery of services and many of the services provided by nonprofits could not be offered without continued government support (Saidel 1991). The merging trends have strengthened the role that nonprofit organizations play in the policy process, both on behalf of their own organizations and the populations of clients they represent (Boris & Steuerle 2006).

All these momentous developments point to the transformation of nonprofits into a vital part of our community life which requires close monitoring and systematic study. As many scholars argue, nonprofit organizations are a manifestation of the collective will of the community and the support communities provide to individuals (Saxton & Benson 2005). They reflect both the collective will of the society in which they are embedded, the nature and intensity of the social problems within an area, and the methods by which institutions and resources have been allocated to address those problems (Gronbjerg & Paarlberg 2001). The overall health and wellbeing of the nonprofit sector is therefore a measure of the health and strength of the society that supports and creates these organizations (Salamon 2002; DeVita, Flemming, & Twombly 2001). Insofar as nonprofits evolve into primary means for delivery of public services, the health of this sector becomes an indicator of the government’s ability to address social problems. If we are to develop a strong, vibrant civic life in Nevada, our community must pay close attention to its nonprofit sector and nurture its role as a vital link in building civil society (Saxton & Benson 2005; Boris 1999; Putnam 2001).

**The Nevada Nonprofit Sector**

For several decades the nonprofit sector has been growing steadily in the U.S. and Nevada. According to IRS estimates,
• 25,000 new nonprofit organizations are registered annually in the United States (Gronbjerg 2002).

• There are 850,455 public charities and 104,276 private foundations registered with the IRS (Urban Institute 2006a).

• Of those filing with the IRS, 4,707 (0.55%) public charities and 744 (0.71%) foundations are located in Nevada. Only 1,555 or 20.8% of such organizations file annual reports with the IRS (nonprofits are required to report or file an annual return with the IRS if they have over $25,000 annually in gross receipts).

The story of Nevada is one of growth and opportunity. According to U.S. Census estimates,

• Nevada was the second fastest growing state in the nation in 2006. It was surpassed only by the neighboring state of Arizona (Nasser, 2006). Prior to 2006, Nevada was the fastest growing state in the country for 19 years.

The rapid growth of the state has meant great economic prosperity for some parts of the state, but it also brought a great strain on resources and infrastructure. The growth has not been universal or widespread across the state, with many rural areas remaining sparsely populated and largely undeveloped. The development of the nonprofit sector has followed a pattern similar to the population growth in Nevada, with abundant growth in the more metropolitan areas of Las Vegas and Reno and little to no growth in the state’s rural regions. The exception to this pattern has been the development in areas adjacent to the metropolitan areas of Reno, Carson City and Las Vegas.

• From 1996 to 2006, the number of registered nonprofits grew nationally from 1,084,939 to 1,478,194, which constitutes 36.2% increase (NCCS 2007). Over the same period, the number of 501(c)3 organizations grew 68.7% and the number filing with the IRS increased by 54.9%.

• The number of nonprofits holding 501(c)3 status in Nevada over the past 10 years has increased 115.5% and the number of nonprofits filing annually with the IRS has grown by 105.4%. The rate of increase in 501(c)3 organizations registered in Nevada is almost twice the national average (see table 2 for details).
This is probably due to the rapid rate of population and economic growth, which has increased the need for nonprofits across the state as well as provided additional resources to invest into the nonprofit sector. The size and growth of this sector is probably larger and more explosive than IRS figures indicate because this database tends to have serious gaps in reporting for younger, smaller, and religiously affiliated nonprofit organizations (Gronbjerg 2002).

The growth in the nonprofit sector reflects not only increases in population size in the United States and the Western region but also the rapid shift from direct delivery of public services by governments to contracting out. Behind this transformation is the change in delivery models that now increasingly feature contracting with local service providers, both in for-profit and nonprofit organizations. In part because of this policy shift,

- Nonprofit sector employment has increased nationally from 7.3 to 9.3% of all employment between 1977 and 2002 (Steuerle & Hodgkinson 2006).

The increase in the size of nonprofit sector employment mirrors the decline in the government sector employment over the same period. The use of the nonprofit sector to deliver public goods and services has meant significant change in the character of the nonprofit sector, the level of competition between nonprofit organizations for resources, and the professionalization of the sector.

The pattern of growth in the nonprofit sector over the last decade is less dramatic when we examine changes by county.

- The highest rates of growth were seen in Clark, Douglas, Elko, Esmeralda, Lyon, and Nye counties which have experienced over 100% increases in the number of registered nonprofit organizations.
- The rural counties, such as Eureka, Lincoln, Mineral, Storey, and White Pine County, experienced a 50% or lower increase in the number of registered nonprofit organizations. This growth rate is much smaller than in areas near the urban centers of Las Vegas and Reno that have also experienced high rates of population growth over this period.

We should bear in mind that the overall number of nonprofits reporting to the IRS is somewhat inflated because it often fails to account for the nonprofit organizations which are no longer operating (Boris 2006). But then IRS figures also fail to include many smaller, religiously based nonprofit
organizations that are not required to register or file with the IRS (Gronbjerg 2002).

The differential growth rates across the state may be explained in part by the differences in make-up of the communities across the state. Government failure theory suggests that nonprofit organizations provide goods and services that government themselves are unable to provide. Government’s ability to respond to the wide range of needs and desires of the population is constrained by the demands of the majority (Weisbrod 1988). The implication is that growth of nonprofits will be the most rapid in areas with heterogeneous populations because nonprofits will fill step into the void to meet the demands of diverse groups. This helps explain higher growth rates that nonprofits experienced in metropolitan and sub-urban areas.

Larger nonprofit communities have also been linked to the greater needs and wealth which affect the demand for and supply of nonprofit resources (Wolch & Geiger 1983; Wolpert 1993; Beilefeld 2002). The supply of both needs and resources may explain in part the differential growth rates for the nonprofit sector across the state. Some counties in Nevada have very few nonprofit entities to meet the demands of their communities. They may also lack the resources to create organizations to meet these needs. This can be seen in the rural and sparsely populated counties such as Lincoln and Pershing which lag far behind in number of nonprofits per 10,000 residents, but which also have experienced very little growth in the number of registered and reporting organizations.

The rapid growth of nonprofits in some state regions can be explained by greater demand for goods and services and availability of resources. Thus, nonprofits grew fastest in Clark County and the surrounding cities of North Las Vegas, Las Vegas, and Henderson where the expansion of nonprofit organizations followed explosive population growth. Rapid increase in both population and number of registered nonprofit organizations has also been evident in Nye County, situated just West of Clark County. The need or demand for goods and services runs parallel here with the supply of resources. As the pool of available donors and the tax base increase, local governments find themselves in a position to offer more help to nonprofit organizations.

A similar pattern can be observed in the counties situated near the rapidly growing population centers of Reno and Carson City in Lyon and Douglas. However, the growth in Northern Nevada lags slightly behind that of Southern Nevada counties, which may reflect a difference in either the amount of need or the amount of resources inside the region (Schervish & Havens 2001). The fact that Clark and Nye lag far behind the national
average in number of nonprofit organizations per 10,000 residents underscores the conclusion that Southern Nevada is yet to meet its nonprofit needs. This lag is due in large measure to the population explosion that has outstripped the ability of nonprofits to cope with the demand.

- While Nevada is the 35th largest state in the country, it ranks 43rd in the number of nonprofit organizations (NCCS 2007).

The lower number of nonprofits in proportion to the population is a source of concern because government in Nevada plays a smaller role than governments in other parts of the country (Koven & Mausolff, 2002; Rice & Sumberg 1997). The limited role of state government, in turn, is tied to a fairly small state budget and the bi-annual legislative session schedule which limits the ability of the state to respond to emerging policy issues in a timely manner and leaves local governments and nonprofit organizations as the primary respondents to emerging issues.

- Nationally, there are 10.2 nonprofit organizations per 10,000 individuals (Urban Institute 2007). The Western region which includes Nevada also averages 10.2 reporting organizations per 10,000 residents (see table 1 for additional details).


- In 2004, Nevada lagged far behind both the regional and national average of 10.2 nonprofits per 10,000 residents, with only 5.6 organizations per 10,000 residents.

- But the latest available data from the NCCS suggest that Nevada is gaining ground. In 2006 (NCCS Data Web 2006), Nevada averaged 8.3 nonprofits per 10,000 residents.

The low density of nonprofits in our communities has important implications for the social health and wellbeing of the community as a whole. While the direct link between health of a community and density of nonprofits has not been fully established, many studies suggest that communities with greater numbers of nonprofit organizations have more social capital and are in a better position to diagnose and address social problems (Gamm & Putnam 1999; Douglas 1987; Weisbrod 1988; James 1989; Jenks 1987; Wolpert 1989).
Low density of nonprofit organizations also affects the range of public policy choices available to our communities (Gronjberg & Paarlberg 2001). Underdeveloped nonprofit sectors force governments to deliver services directly, employ for-profit entities, or expand the capacity of existing nonprofits to meet emerging needs. In the end, communities lacking in charitable organizations are likely to bear significant social costs, for it takes time to generate the required resources. It also increases the time span required to respond to community needs, since governments tend to adjust policy and resources slowly.

We should note that religious institutions also play an important part in delivering social services.

- In 2006, there were estimated 377,640 congregations in the U.S., with 1,269 or 0.34% located in Nevada (American Church List 2006).

Their contribution to charitable causes is difficult to quantify, however, since faith-based charities are not required to file reports about their activities with the IRS. Because of scarce data, this report will not discuss religious charities in Nevada, even though our overview will refer at times to such organizations whose number and overall impact have grown in the past decade (Weitzman, Jalandoni, Lampkin & Pollack 2002).

**Types of Nonprofit Organizations by Subsector**

The nonprofit sector includes a wide array of institutions varying in size, staff, and organizational structure. Some nonprofits operate from a home and are so small that they are exempt from the requirement to file reports with the IRS. Others are national organizations with budgets rivaling the largest businesses in communities. Public Charities are generally broken down into 10 broad subsector categories defined by the National Taxonomy of Tax Exempt Entities (NTEE), [http://nccs.urban.org/classification/NTEE.cfm](http://nccs.urban.org/classification/NTEE.cfm): 

1. Arts, Culture and Humanities
2. Education
3. Environment and Animals
4. Health
5. Human Services
6. International and Foreign Affairs
7. Public, Societal Benefit
8. Religion related
9. Mutual/Membership Benefit
10. Other
The largest proportion of nonprofits registered nationally is human service organizations that make up roughly 35% of the sector (NCCS 2007; Weitzman, Jalandoni, Lampkin & Pollack 2002). In financial terms, the largest nonprofits belong to the health and education subsectors that contain many private universities and hospitals.

The distribution of nonprofit organizations in Nevada follows closely the national pattern. The largest group of registered and filing nonprofits in Nevada comes from the human service subsector. One of the most notable differences is that Nevada has a smaller proportion of registered and filing nonprofits outside the nine main subsector categories. This is not necessarily a weakness, since the organizations in the “other” category are diverse and difficult to classify. The difference has to do with the fact that Nevada’s nonprofits tend to be younger than those in other states, and since more recent organizations filed after the NTEE categories were defined, such organizations were in a better position to align themselves with one of the major nonprofit subsectors.

Another striking difference between Nevada and the rest of the nation is the proportion of assets and revenues held by the “other” category nonprofits.

- The last category of nonprofits identified in the NTEE taxonomy as “other,” accounts for just over 50% of all the assets and over 2/3 of the annual revenues for the Nevada nonprofit sector. Nationally, the organizations in the other category account for around 25% of assets and revenues.

The larger proportion of revenues and assets held by these organizations in Nevada may also reflect the age of nonprofit organizations in the “other” category. The nonprofit organizations in this category are likely to be older than those registered in the nine major NTEE categories. Older organizations tend to be larger and have more revenues and assets than newer organizations (Tucker & Sommerfeld 2006). As Nevada’s nonprofit sector continues to grow with its population, it is likely that a larger proportion of assets and revenues will shift toward the nine major subsectors.

Another trait distinguishing Nevada’s nonprofit sector becomes clear when we examine the education subsector (see table 3). Nevada has a slightly smaller proportion of educational nonprofits than the national average, which is probably related to the relatively smaller number of private universities and schools in Nevada. This difference is not that striking in terms of sheer proportion, but it looms large once you examine the dramatic difference in the amount of assets and revenues for this subsector in Nevada compared to the national average.
In most other states the education subsector includes some of the largest and most powerful nonprofit institutions. This pattern mirrors the number of college-bound students and college graduates in such states. By contrast,

- Nevada ranks 50th nationally in terms of number of students who enroll in college directly after high school and 49th in completion of higher education within 6 years of enrollment (National Center for Public Policy and Higher Education 2006).

Nevada also has a relatively small number of private colleges and universities in comparison to other similarly sized states. Additionally, many states have large and prestigious private universities while the private colleges and universities in Nevada tend to be smaller and less well known than the public universities in the state.

The nonprofit sector in Nevada also trails other states when it comes to the proportion of expenditures and revenues generated by health organizations. The health subsector is typically made up of the largest and wealthiest nonprofit organizations in communities but this does not appear to be the case in Nevada. While health organizations in Nevada make up almost the same proportion of reporting organizations as they do nationally, these organizations lag far behind in terms of revenue and assets.

- Nationally, health organizations account for 38.8% of revenue and 24.4% of assets but only 8.9% of revenue and 15.2% of assets in Nevada.

The implication is that there are more private and public hospitals in Nevada. It is also possible that of the local nonprofit health organizations that do exist in Nevada tend to be smaller and perhaps undercapitalized.

Financial Resources and Community Support

Communities support nonprofit organizations by bestowing on them tax exempt status, offering contracts for services, administering grants from governments, encouraging charitable giving, and supplying volunteers. Nevada does well in terms of supporting the nonprofit sector in some categories but trails most other states in other respects. This section is devoted to the financial health of nonprofit organizations in Nevada, the resources obtained from the federal government, and support through individual giving and volunteering.

Financial resources are the lifeblood of any organizations. The methods by which nonprofit organization generate financial support is part of what
makes these organizations so unique compared to profit-oriented and public organizations. For-profit organizations stay in business by generating profit through prior sales or investments made with the hope of future financial gains. By contrast, government funding is collected involuntarily from tax payers and distributed by elected officials to organizations at fixed levels. The financial resources available to the nonprofit sector are different insofar as they come from the revenues collected voluntarily but without hope of future returns for either the individuals or the organizations granting the money. This is one of the unique qualities of the nonprofit sector that binds its institutions to host communities.

Nonprofit organizations are supported by communities not only directly but also indirectly. An important source of indirect support for these organizations is their exemption from most local, state, and federal taxes. The relief from taxes amounts to an indirect subsidy by government designed to further public interest through nonprofit organizations (Rose-Ackerman 1986). The level of tax relief varies from community to community. Some exemptions have come under attack because they are perceived as conferring unfair advantages to nonprofits that their for-profit counterparts and competitors lack. It has also been said that tax exemptions disproportionately benefit wealthy communities. Regardless of their mission, public charities receive the indirect financial subsidy of tax exemption from the federal government.

The nonprofit sector revenues in the U.S. come from three main sources:

- Private payments in the form of dues and fees for services (68.0%)
- Government grants and contracts (8.0%)
- Private contributions (12.5%)
- The remaining 11% comes from other sources such as investments (Weitzman, Jalandoni, Lampkin & Pollack 2002, p 135).

If fees for services and other revenue generating activities are combined, 71% of the revenues for reporting public charities are generated through the activities undertaken by nonprofit organizations (NCCS, 2006). Our discussion will focus on these three chief sources of revenue for nonprofit organizations.

Both nationally and in Nevada, the distribution of resources to nonprofit organizations is very skewed, with a very small proportion of nonprofit
organizations holding a large proportion of both the assets and the revenues for the sector as a whole (See Tables 4 and 5).

- Nationally, 61% of public charities had revenues less than $250,000 (NCCS, 2006). While these organizations represent the bulk of all public charities, they account for only 2.1% of revenues and less than 1.0% of all the assets in the sector.

- An even greater percentage of organizations in Nevada have revenues less than $250,000 dollars (66.9%). However, organizations with less than $250,000 in annual revenue held a larger portion of revenues (5.9%) and assets (5.0%).

The larger percentage of revenues and assets held by this group is due primarily to the fact that Nevada has relatively few organizations with large revenue streams.

Nevada does not differ much from the national patterns in terms of the distribution of nonprofit organizations by budget size for both reporting and registered nonprofit organizations (see tables 4 and 5). The main difference between Nevada nonprofits and kindred institutions in other states is that Nevada has a smaller proportion of public charities in the higher revenue and asset tiers (over one million dollars in total revenue annually). The difference is likely to reflect the larger number of newer nonprofit organizations within the state, since most nonprofits have relatively low revenue and assets at their founding. This pattern will probably change over time as newer organizations establish themselves and win more support (Weitzman, Jalandoni, Lampkin & Pollack 2002).

**Financial Resources**

Revenues generated to support nonprofit organizations have been increasing since the late 1980’s.

- Between 1987 and 1992 nonprofit organizations experienced an annual growth rate of 7.2% (Weitzman, Jalandoni, Lampkin & Pollack 2002, p. 92), but revenue growth has slowed to around 2.6% annually between 1992 and 2000. The reduced growth can be explained by a slowing of payments from government and private source made in the form of dues and fees for services.

- In 2006, reporting public charities in Nevada had combined revenues totaling $15,111,572,415 for the year (NCCS Data Web 2007). This amounts to $6,605 per person in Nevada annually.
• Overall revenue receipts ranked Nevada nonprofits 41st nationally, even though the state ranks 35th in terms of overall population (NCCS Data Web 2007).

While lagging behind many other states in the region and nationally, revenues generated by Nevada nonprofits are actually slightly above both the regional and national averages for revenue per capita (these figures are not scaled to regional differences in cost of operations or living which may inflate differences in revenues per capita between rural and metropolitan areas since higher costs in urban areas may account for some of the apparent differences in these figures). The gap between population and revenue may have something to do with the smaller number of nonprofits in the state compared to rapid increases in population. A similar lag can be observed in other quickly growing states such as Arizona and Georgia which also displayed gross revenue levels that trail their population growth. Thus, nonprofit revenue adequacy in Nevada is somewhat mixed: Our revenues are lagging slightly behind the size of population but revenue per capita is slightly above the national average.

The structure of assets in Nevada nonprofits is not nearly as encouraging.

• Nevada ranks 42nd nationally in terms of assets held by the nonprofit sector. The assets held per capita equal only $5,207 per person in Nevada – almost half the national assets average of $10,399 assets per capita.

Assets per capita are not the only way to scale the holdings of nonprofit organizations to the population size. These assets also represent real property and other resources that can be used by the sector to leverage money from other sources or that can be liquidated in lean times to finance operating costs and meet community needs. Assets held by nonprofits are usually accumulated overtime, which means that the lag can be attributed in part to the recent population growth in Nevada and the relative newness of many of the state’s nonprofit organizations and foundations.

**Federal Funding Resources Obtained**

Many nonprofit organizations around the country benefit from direct and indirect subsidies from federal, state, and local governments. These subsidies take many forms, including grants, contracts, and tax benefits given to nonprofit organizations because of the special role they play in communities.
Recent estimates indicate that government funding accounts for more than 50% of all nonprofit revenues (Lipsky & Smith 1990; Brooks 2000).

Government contracts and grants are a major source of funding for nonprofit organizations. Very little data is available regarding the contributions made by different levels of government to nonprofit organizations. Some aggregated information about resources obtained by nonprofits from federal agencies can be gleaned from the Federal Audit Clearinghouse, [http://harvester.census.gov/sac/](http://harvester.census.gov/sac/), established by the Census Bureau (Jalandoni, Petrescu & Green 2005). This database is limited to the entities expending $300,000 or more in federal awards – the threshold that triggers an audit requirement in accordance with Circular A-133 issued June 27, 1994 by the Office of Management and Budget (Jalandoni, Petrescu & Green 2005, p.260). An examination of this data set reveals that the most common nonprofit recipients of federal dollars nationally are social service organizations. Other grantees, in descending order of number of grantees per category, include: (a) housing, (b) higher education, (c) hospitals, and (d) transit organizations.

The data also shows that nonprofit organizations in certain states are much more adept at securing federal dollars.

- California, New York, Pennsylvania, Texas, and Florida received about 40% of all grant dollars from federal agencies.

- Nevada was among the five states with nonprofit organizations receiving the least in federal grant money. Despite being 35th in terms of total state population, Nevada ranked 48th in federal funds received and 51st in federal funding dollars per capita.

These figures point out that the Nevada nonprofit community needs to hone its grantsmanship skills. Improvement in grant writing skills could benefit Nevada nonprofits not only in their application to federal government funding agencies but also in seeking support from other levels of government and private foundations.

**Giving and Philanthropy**

One of the best measures of support by communities for the nonprofit sector is the level of individual giving to nonprofits. In general, communities with higher than average household incomes show greater support for the nonprofit community.
Nationally, giving by families to nonprofit organizations with household incomes below $100,000 is between 1.5% and 2.0% percent annually (Schervish & Haven 1998). However, individuals with incomes exceeding $100,000 give higher percentages of their incomes to charitable purposes.

Recent research suggests that personal resources are not the only factor that affects the level at which individuals donate to organizations within their community. An examination of the data from the 1996 Survey of Giving and Volunteering, http://www.ciser.cornell.edu/ASPs/search_athena.asp?CODEBOOK=SIND-019(1996)&IDTITLE=1750, found that the level of individual giving was significantly affected by the number of civic organizations in which they are involved, the length of time spent in the community, and regular participation in church services (Jones 2006). This suggests that giving is not only influenced by an individual's economic status but also by the extent to which the person is engaged in the community.

To examine local trends, we shall use information individuals included in their itemized deductions made on their tax returns filed with the IRS. Charitable giving listed in the IRS forms covers contributions to reporting public charities tracked by the National Center for Charitable Statistics as well as contributions to congregations and religious organizations. According to the latest estimates from Giving USA (2006), http://www.afp-ggc.org/frm/presentations/Giving_USA2006-Turning_Data_Into_Action-Julia_McGuire.pdf,

- Charitable contributions from individuals, foundations, and businesses increased by more than 13% between 2000 and 2005. It is estimated that more than 1/3 of this giving goes to religious organizations.

- In 2005, Nevada ranked 15th nationally in terms of average charitable contributions per return with itemized contributions and 9th in average charitable contribution per return (The Urban Institute 2005).

- On average Nevadans gave 2.4% of their annual adjusted gross income, slightly above the national average. This was a significant increase from 1.90% of charitable giving reported in 1998.

- Philanthropic giving has also resulted in rapid growth of Nevada’s Community Foundation from $12 million in assets in 2003 to over $34 million in assets in 2006.

The relatively higher generosity of Nevadans can be explained primarily by examining the average adjusted gross income for those within the state.
• In 2004, residents of Nevada reported an overall adjusted gross income of $57,684 or the 7th highest in the nation.

The gap between the state’s rank in average income and charitable giving may be an artifact of the low level of community engagement experienced by those who have recently migrated to the state. The findings of Jones (2006) on giving by individuals suggest that this gap may reflect the relatively large number of recent immigrants settling in Nevada. Immigrants are less likely to become involved in community groups and churches and make charitable contributions during the early stages of their resettlement.

It may be due in part to the strong presence of the Church of Jesus Christ of Latter Day Saints (LDS Church) in Nevada. Other states in the region that have relatively large populations of LDS followers have similar gaps between charitable deductions on income tax returns and revenues of registered 501(c)3 nonprofit organizations. The donations made to religious organizations, even though they often serve charitable purposes, are not reported to as charitable revenues because religious organizations are not required to file annual reports with the IRS or register as charitable organizations.

The apparent gap between Nevada’s ranking in revenue and individual giving can be traced to several factors: lower levels of government support, the limited amount of federal funds secured by Nevada nonprofits, a lack of information about charitable giving to religious organizations, and the lower likelihood that recent immigrants would make charitable contributions locally. Many individuals settling in the state maintain ties to their former communities and feel compelled to make donations to organizations and communities to which they have had long-standing ties. If Nevada’s rapid growth rate continues, the gap between revenue and giving is likely to persist.

Volunteering and Community Support Structures

Another source of support comes in the form of the time and energy that volunteers put into working for nonprofit organizations (Jones 2006). Both Putnam (2000) and Jones (2006) found a link between community engagement and the amount of volunteer work. Volunteering within a community not only signals support for worthy causes and nonprofit organizations but also underscores the quality of community engagement. The latest estimates show that:

• Nationally, the volunteer hours individuals provide to organizations produce the value of $272 billion annually (Independent Sector 2005).
The Corporation for National and Community Service (2007), http://www.nationalservice.org/about/volunteering/states.asp, produced a report in partnership with the Census Bureau and Bureau of Labor Statistics, according to which 61.2 million volunteers donated 8.1 billion hours of service (CNCS 2007, p 6).

14.1 million volunteers in the Western region of country contributed 2 billion hours of community service. Volunteers in the Western region were distinct in that they contributed the most hours per capita compared with other regions of the country (CNCS 2007, p 36).

This suggests that overall communities in the Western region foster civic engagement of individuals which had been found to be one of the key explanatory factors in volunteering (Jones 2006). In contrast to other states,

- Nevada ranked last (51st) in terms of participation in volunteer activities, with only 17.5% of individuals giving of their time (CNCS 2006).
- Nevadans also failed to give as much of their time as individuals in other states, averaging only 24.4 hours of volunteer time per individual annually and ranking in this category only above Louisiana.
- Another disturbing trend is that volunteer rates in Nevada have actually decreased by 2.3% from 2002 to 2006. Las Vegas itself had the lowest rate of volunteer hours donated of any other major metropolitan areas with individuals only donating an average of 14.4 hours of their time annually.

One of the many problems identified with development of community support for nonprofit organizations is the low number of native residents in the state (Schwer, Johnson, Daneshvary, Hoyt & Bashir 2007). Nevada has the lowest number of native residents of any other state in the nation. This is not surprising considering the tremendous population growth rate Nevada has experienced over the past two decades. What is disconcerting is the extent to which Nevada diverges from other states. Nevada has by far the highest rate of in-migration of any other state – less than 20% of the Nevada population originated in the state. Alaska, the state which has the next lowest rate of original residents, has a 40% rate of original residency.

The extremely high level of migration has important implications for the nonprofit organizations operating in local communities. Many individuals that migrate to new communities do not direct their giving toward their new communities, choosing instead to support the communities from which their
families originated. With less than a third of Nevada residents residing in the state for five years or less (Schwer, Johnson, Daneshvary, Hoyt & Bashir 2007), it is likely that much of the giving reported on individual tax returns is directed toward other communities.

Nevada ranked last in the country in terms of the Civic Life Index (CNCS 2007), http://www.nationalservice.gov/pdf/VIA/VIA_rankings_national.pdf. Developed by the Corporation for National and Community Service as a way to measure civic health, this index is based upon volunteering, voting, neighborhood engagement, and civic infrastructure. Nevada’s ranking on this measure helps explain the low levels of volunteering found in our state. Jones (2006) found that volunteering in contrast to giving is most fully explained by the strength of community ties. The lack of civic engagement is often discussed as one of the largest frustrations for individuals relocating to the state from other areas of the country.

The state of Nevada provides also very little educational support for those working in nonprofit organizations. Local educational resources are confined to continuing education curriculums and workshops through either consultants, other nonprofits, or as non-degree programs. This makes it difficult for nonprofit practitioners to update or upgrade their skills without leaving their communities. Beginning in the fall of 2007, the University of Nevada Las Vegas plans to address this urgent need for additional educational support by instituting a graduate level certificate program designed to help nonprofit managers upgrade their skills. Clearly, additional technical support and research is needed to help those working within the nonprofit sector address local problems.

Corporate Giving and Foundations in Nevada

Individuals account for the vast majority of private giving, followed by independent and community foundations. Corporations and corporate foundations make up the third largest component of philanthropy on which nonprofit organizations draw. Grants made by corporations and corporate foundations are often among the most visible gifts made to nonprofit organizations. More importantly, large corporate gifts can signal legitimacy for individual nonprofit organizations and may lead to additional donations from similar donors (Galaskiewicz & Burt 1991).

In 2006, national community foundation giving reached $3.6 billion dollars (Foundation Center 2007). These foundations have experienced the fastest cumulative growth in giving since 1990 and have increased their share of total foundation giving from 6% to 9%. The Nevada Community Foundation, http://www.nevadacf.org/index2.htm, has grown quickly during the
last several years, with its total assets growing from $12 million in 2003 to over $34 million dollars in 2006. This has allowed the foundation to increase its grant making substantially over the last several years. The community foundation benefits not only from gifts made by individuals but also from large corporate donors.

Many of these corporate donors are active not only in giving to the Nevada Community Foundation but also to give directly to nonprofit organizations locally, nationally, and internationally. Some of these corporations have also joined together in order to form the Business Investment Council in Las Vegas, http://www.bciclv.org/ (BCIC). The BCIC goal is to promote corporate philanthropy in Southern Nevada. Their membership includes some of the most prominent businesses operating in the greater Las Vegas area.

Corporate giving is an important aspect of the nonprofit sector in Nevada with major gifts made annually either directly by businesses or foundations established to manage their annual giving.

- Nationally there are 2,600 grant making corporate foundations that annually give $4.2 billion dollars (Foundation Center 2006).
- Only 15% of all corporate foundations are located in the western region and these foundations accounted for only 11% of giving in 2005.


**Emerging Issues and Policy Considerations**

As our discussion indicates, the nonprofit sector in Nevada lags behind that of other states in several key areas. Dealing with these shortcomings is complicated by the lack of timely and detailed information about nonprofit organizations in the state. The information about the nonprofit sector in Nevada tends to be fragmented, and it is based primarily upon financial data filed with the IRS or small locally based studies that focus on one particular
issue or area. The lack of consistent and timely information on the numbers of nonprofits, their size, type, activities, funding sources, linkages, and management capabilities severely hampers the ability of philanthropic leaders to serve their communities effectively (Gronbjerg, 2001). We need a comprehensive knowledge of the nonprofit sector as a whole in order to create targeted programs that promise to increase management capacity and decrease waste endemic to ineffective and inefficient programs. At present, many of the problems in the Nevada’s nonprofit sector are a product of the growing pains associated with rapid growth paired with communities that until recently lacked a professionalized group to serve these organizations.

Explosive population growth will continue to be a major issue for the state and its nonprofit organizations, limiting the ability of nonprofits to meet the community needs. As the demand for services mounts, nonprofit organizations are likely to compete more strenuously for limited resources. While increased competition may encourage nonprofits to improve their organizational structures and services, this rivalry also makes it more difficult for new organizations to sink roots in local communities. Population growth has a positive impact on the economy, but growth at such a rapid rate is bound to affect the quality of life for many in the state, especially for the poor and vulnerable groups like children and the elderly. More concerted efforts are needed to engage those moving to the Silver State where newcomers sometimes feel as though there is little sense of community, notably in state’s largest city of Las Vegas.

As we assess the future prospects for Nevada nonprofits, we can see both reasons for concern and hope. When it comes to the number of Nevada nonprofits, the Silver State ranks 51st among the 50 states and the District of Columbia, but has also experienced the tremendous growth in the nonprofit sector over recent years. As the size of the nonprofit sector expands and the population of Nevada continues to grow, the ability of nonprofits within the region to draw down federal dollars should also improve. However, it is likely this will only occur if those managing nonprofits have sufficient professional skills to prepare grant proposals that are sophisticated enough to be competitive with those from other states. State support of additional educational programs at the undergraduate and graduate level within the state university system could prove pivotal to creating the human capital necessary to upgrading the skill base of these professionals.

The development of a stronger nonprofit sector could be aided by the policy changes that promote giving by both individuals and corporations in Nevada. Ours is a state with no personal or corporate income tax, which means that
the real incentive to promote giving is through federal tax write-offs and the goodwill that giving generates from the community itself. Nevada could also encourage the state and local government to contract with nonprofit entities in the delivery of services by giving special preference to nonprofits over for-profit entities in competitive contracting.

Finally, it is clear that as nonprofit organizations have begun to grow in prominence and importance across the country, they have begun to attract more attention from local communities and state legislators who should be encouraged to seek additional resources from many sources, including government, individuals, and private entities to begin to improve significantly the current state of the sector. If these efforts are paired with better technical and education support it is likely that nonprofit organizations in the state of Nevada will flourish and grow along with the population. If such efforts fail to materialize, it is likely that the nonprofit sector will suffer under the strain of rapid growth.

References and Suggested Readings


Appendix

Table 1
Nonprofits per 10,000 residents nationally and in the Western Region as of 2004
<table>
<thead>
<tr>
<th></th>
<th>Number of NPOS</th>
<th>Population</th>
<th>Organizations per 10,000 residents</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>West</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mountain</td>
<td>68,588</td>
<td>66,920,116</td>
<td>10.2</td>
</tr>
<tr>
<td>Arizona</td>
<td>19,006</td>
<td>19,669,619</td>
<td>9.7</td>
</tr>
<tr>
<td>Colorado</td>
<td>4,310</td>
<td>5,723,060</td>
<td>7.5</td>
</tr>
<tr>
<td>Idaho</td>
<td>6,039</td>
<td>4,574,908</td>
<td>13.2</td>
</tr>
<tr>
<td>Montana</td>
<td>1,648</td>
<td>925,739</td>
<td>17.8</td>
</tr>
<tr>
<td>New Mexico</td>
<td>2,086</td>
<td>1,884,402</td>
<td>11.1</td>
</tr>
<tr>
<td><strong>Nevada</strong></td>
<td>1,281</td>
<td>2,287,735</td>
<td>5.6</td>
</tr>
<tr>
<td>Utah</td>
<td>1,565</td>
<td>2,283,663</td>
<td>6.6</td>
</tr>
<tr>
<td>Wyoming</td>
<td>824</td>
<td>504,251</td>
<td>16.3</td>
</tr>
<tr>
<td><strong>Pacific</strong></td>
<td>49,582</td>
<td>47,250,497</td>
<td>10.5</td>
</tr>
<tr>
<td>Alaska</td>
<td>1,236</td>
<td>655,349</td>
<td>18.9</td>
</tr>
<tr>
<td>California</td>
<td>34,639</td>
<td>35,627,966</td>
<td>9.7</td>
</tr>
<tr>
<td>Hawaii</td>
<td>1,490</td>
<td>1,261,599</td>
<td>11.8</td>
</tr>
<tr>
<td>Oregon</td>
<td>4,988</td>
<td>3,560,595</td>
<td>14.0</td>
</tr>
<tr>
<td>Washington</td>
<td>7,229</td>
<td>6,144,988</td>
<td>11.8</td>
</tr>
<tr>
<td><strong>United States</strong></td>
<td>299,033</td>
<td>292,800,571</td>
<td>10.2</td>
</tr>
</tbody>
</table>

Figures taken from the *Nonprofit Sector in Brief: Facts and Figures from the Nonprofit Almanac 2007* by the National Center for Charitable Statistics.

**Table 2**
Change in Number of Nonprofit Organizations and Population by Nevada County 1996-2006
**Table 3**

Number of Public Charities Nationally and Nevada by NTEE Major Group or Subsector

<table>
<thead>
<tr>
<th>NTEE Major Group</th>
<th>National</th>
<th>Nevada</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Registered Report</td>
<td>Revenue</td>
</tr>
<tr>
<td></td>
<td># %</td>
<td># %</td>
</tr>
<tr>
<td>Arts, Culture, and Humanitie</td>
<td>65,694.4 36.0% 6.1%</td>
<td>28,546,469.84 7.5%</td>
</tr>
<tr>
<td>Education</td>
<td>99,101.6 60.95 0.226,038,787.7 12.684,562,328,719</td>
<td>18,675,36 249 8.8%</td>
</tr>
<tr>
<td>Environment and Animals</td>
<td>26,154.1 14.21 7.2</td>
<td>11,185,737.01 3.6</td>
</tr>
<tr>
<td>Health</td>
<td>58,064.0 40.68 9.9</td>
<td>692,396,495.536.841,429,026,724</td>
</tr>
<tr>
<td>Human Services</td>
<td>289,271.9 157.224,599,325,615,413,401,455,379,211</td>
<td>177 23.0 894,385,10</td>
</tr>
<tr>
<td>International</td>
<td>9,928.0 7.59461.0</td>
<td>27,453,344.52 7.5</td>
</tr>
</tbody>
</table>

*Note – Empty cells represent mathematically undefined percentages because we cannot compute percent increase if no organizations were registered in the comparison period*
Table 4
Reporting Public Charities by Level of Total Revenue Nationally in 2007

<table>
<thead>
<tr>
<th>Total Revenue</th>
<th>Registered Organizations</th>
<th>Reporting Organizations</th>
<th>Total Revenue Reported on Form 990</th>
<th>Assets Reported on Form 990*</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>#</td>
<td>%</td>
<td>#</td>
<td>%</td>
</tr>
<tr>
<td>A. Less than $100,000</td>
<td>1,169,846</td>
<td>78.9</td>
<td>273,054</td>
<td>46.6</td>
</tr>
<tr>
<td>B. $100,000-249,999</td>
<td>80,264</td>
<td>5.4</td>
<td>80,264</td>
<td>13.7</td>
</tr>
<tr>
<td>C. $250,000-499,999</td>
<td>58,044</td>
<td>3.9</td>
<td>58,044</td>
<td>9.9</td>
</tr>
<tr>
<td>D. $500,000-999,999</td>
<td>51,567</td>
<td>3.5</td>
<td>51,567</td>
<td>8.8</td>
</tr>
<tr>
<td>E. $1-5 mil.</td>
<td>77,139</td>
<td>5.2</td>
<td>77,139</td>
<td>13.2</td>
</tr>
<tr>
<td>F. $5-10 mil.</td>
<td>17,754</td>
<td>1.2</td>
<td>17,754</td>
<td>3.0</td>
</tr>
<tr>
<td>G. $10-100 mil.</td>
<td>23,655</td>
<td>1.6</td>
<td>23,655</td>
<td>4.0</td>
</tr>
<tr>
<td>H. More than $100 mil.</td>
<td>4,577</td>
<td>0.3</td>
<td>4,577</td>
<td>0.81</td>
</tr>
<tr>
<td>Total</td>
<td>1,482,846</td>
<td>100</td>
<td>586,054</td>
<td>100</td>
</tr>
</tbody>
</table>

* Organizations that filed Form 990 (including 990EZ and 990PF) within 24 months of 2007, January Business Master Files release date, as reported in NCCS Core Files and IRS Business Master Files
Table 5
Reporting Public Charities by Level of Total Revenue in Nevada in 2007

<table>
<thead>
<tr>
<th>Total Revenue</th>
<th>Registered Organizations</th>
<th>Reporting Organizations</th>
<th>Total Revenue Reported on Form 990</th>
<th>Assets Reported on Form 990*</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>#</td>
<td>%</td>
<td>#</td>
<td>%</td>
</tr>
<tr>
<td>A. Less than $100,000</td>
<td>1,626</td>
<td>80.0</td>
<td>349</td>
<td>47.1</td>
</tr>
<tr>
<td>B. $100,000-$249,999</td>
<td>157</td>
<td>7.7</td>
<td>147</td>
<td>19.8</td>
</tr>
<tr>
<td>C. $250,000-$499,999</td>
<td>74</td>
<td>3.6</td>
<td>73</td>
<td>9.9</td>
</tr>
<tr>
<td>D. $500,000-$999,999</td>
<td>63</td>
<td>3.1</td>
<td>62</td>
<td>8.4</td>
</tr>
<tr>
<td>E. $1-5 mil.</td>
<td>76</td>
<td>3.7</td>
<td>74</td>
<td>10.0</td>
</tr>
<tr>
<td>F. $5-10 mil.</td>
<td>16</td>
<td>0.8</td>
<td>16</td>
<td>2.2</td>
</tr>
<tr>
<td>G. $10-100 mil.</td>
<td>18</td>
<td>0.9</td>
<td>18</td>
<td>2.4</td>
</tr>
<tr>
<td>H. More than $100 mil.</td>
<td>3</td>
<td>0.1</td>
<td>2</td>
<td>0.3</td>
</tr>
<tr>
<td>Total</td>
<td>2,033</td>
<td>100</td>
<td>741</td>
<td>100</td>
</tr>
</tbody>
</table>

* Organizations that filed Form 990 (including 990EZ and 990PF) within 24 months of 2007, January Business Master Files release date, as reported in NCCS Core Files and IRS Business Master Files

Table 6
Financial Resources Nationally, in the Western Region and Nevada

<table>
<thead>
<tr>
<th>Region</th>
<th>Population</th>
<th>Number Reporting NPOS</th>
<th>Revenues</th>
<th>Revenue per Capita</th>
<th>Assets</th>
<th>Assets per Capita</th>
</tr>
</thead>
<tbody>
<tr>
<td>West Mountain</td>
<td>66,920,116</td>
<td>68,588</td>
<td>384,446,469,334</td>
<td>5,745</td>
<td>625,088,729,899</td>
<td>9,341</td>
</tr>
<tr>
<td>Arizona</td>
<td>19,669,619</td>
<td>19,006</td>
<td>70,820,631,203</td>
<td>3,601</td>
<td>120,787,854,844</td>
<td>6,141</td>
</tr>
<tr>
<td>Colorado</td>
<td>5,723,060</td>
<td>4,310</td>
<td>18,783,015,342</td>
<td>3,282</td>
<td>29,157,538,976</td>
<td>5,095</td>
</tr>
<tr>
<td>Idaho</td>
<td>4,574,908</td>
<td>6,039</td>
<td>17,864,901,175</td>
<td>3,905</td>
<td>41,779,888,976</td>
<td>9,132</td>
</tr>
<tr>
<td>Montana</td>
<td>1,385,861</td>
<td>1,253</td>
<td>3,017,173,353</td>
<td>2,177</td>
<td>6,445,281,404</td>
<td>4,651</td>
</tr>
<tr>
<td>New Mexico</td>
<td>925,739</td>
<td>1,648</td>
<td>3,435,324,798</td>
<td>3,711</td>
<td>7,323,859,447</td>
<td>7,911</td>
</tr>
<tr>
<td>Nevada</td>
<td>1,884,402</td>
<td>2,086</td>
<td>4,913,635,098</td>
<td>2,608</td>
<td>10,376,420,922</td>
<td>5,506</td>
</tr>
<tr>
<td>Utah</td>
<td>2,287,735</td>
<td>1,281</td>
<td>15,111,572,415</td>
<td>6,605</td>
<td>11,912,379,504</td>
<td>5,207</td>
</tr>
</tbody>
</table>


<table>
<thead>
<tr>
<th>Nevada Counties</th>
<th>Population*</th>
<th>Total Revenue Reported</th>
<th>Total Assets Reported</th>
<th>% Population</th>
<th>% Total Revenue</th>
<th>% Total Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>Churchill</td>
<td>24,556</td>
<td>7,825,372</td>
<td>12,348,826</td>
<td>1.0</td>
<td>0.1</td>
<td>0.1</td>
</tr>
<tr>
<td>Clark</td>
<td>1,710,551</td>
<td>124,555,507</td>
<td>321,803,874</td>
<td>70.8</td>
<td>0.8</td>
<td>30.0</td>
</tr>
<tr>
<td>Douglas</td>
<td>47,017</td>
<td>26,073,142</td>
<td>32,083,486</td>
<td>1.9</td>
<td>0.2</td>
<td>0.3</td>
</tr>
<tr>
<td>Elko</td>
<td>45,570</td>
<td>1,146,599</td>
<td>14,664,877</td>
<td>0.0</td>
<td>0.0</td>
<td>0.1</td>
</tr>
<tr>
<td>Esmeralda</td>
<td>787</td>
<td>230,042</td>
<td>4,197,197</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Eureka</td>
<td>1,428</td>
<td>1,695,584</td>
<td>5,191,806</td>
<td>0.7</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Humboldt</td>
<td>17,129</td>
<td>2,078,194</td>
<td>5,191,806</td>
<td>0.7</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Lander</td>
<td>5,114</td>
<td>244,744</td>
<td>139,293</td>
<td>0.2</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Lincoln</td>
<td>4,391</td>
<td>1,695,584</td>
<td>2,587,251</td>
<td>0.2</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Lyon</td>
<td>47,515</td>
<td>17,414,220</td>
<td>13,893,677</td>
<td>2.0</td>
<td>0.1</td>
<td>0.1</td>
</tr>
<tr>
<td>Mineral</td>
<td>4,910</td>
<td>660,153</td>
<td>806,032</td>
<td>0.2</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Nye</td>
<td>40,477</td>
<td>44,079,436</td>
<td>106,632,124</td>
<td>1.7</td>
<td>0.3</td>
<td>0.9</td>
</tr>
<tr>
<td>Pershing</td>
<td>6,360</td>
<td>464,345</td>
<td>2,581,940</td>
<td>0.2</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Storey</td>
<td>4,074</td>
<td>2,347,644</td>
<td>7,157,276</td>
<td>0.2</td>
<td>0.0</td>
<td>0.1</td>
</tr>
<tr>
<td>Washoe</td>
<td>389,872</td>
<td>3,265,498,316</td>
<td>4,768,996,383</td>
<td>16.2</td>
<td>20.9</td>
<td>38.5</td>
</tr>
<tr>
<td>White Pine</td>
<td>8,994</td>
<td>32,438,983</td>
<td>53,298,635</td>
<td>0.4</td>
<td>0.2</td>
<td>0.4</td>
</tr>
<tr>
<td>Carson City</td>
<td>56,062</td>
<td>442,776,928</td>
<td>3,426,997,043</td>
<td>2.3</td>
<td>2.8</td>
<td>27.7</td>
</tr>
<tr>
<td>State Total</td>
<td>2,414,807</td>
<td>1605,909,988,10</td>
<td>3,044,774,111,06</td>
<td>100.0</td>
<td>100.0</td>
<td>100.0</td>
</tr>
</tbody>
</table>

*Population estimates taken from US Census Bureau 2005 Estimates
**Calculated based upon Number of Registered Nonprofit Organizations
***Estimates of Number of Nonprofit Organizations taken from NCCS data file which is generated based on IRS 990 filings by nonprofit organizations as reported in NCCS Core Files and IRS Business Master Files, Nonprofits are not legally required to file a Form 990 unless they generate an excess of $25,000 in annual revenues.
Table 7
Private Foundation Revenue Sources by Nevada County in 2004

<table>
<thead>
<tr>
<th>Nevada Counties</th>
<th>Organizations</th>
<th>Contributions, Gifts, and Grants</th>
<th>Dividend and Interest Income</th>
<th>Gross Rents</th>
<th>Net Sales of Other Assets</th>
<th>Inventory Sales and Other Income*</th>
<th>Total Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carson City</td>
<td>14</td>
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</table>

* Calculated Total

* International Biography and History of Russian Sociology Projects feature interviews and autobiographical materials collected from scholars who participated in the intellectual movements spurred by the Nikita Khrushchev's liberalization campaign. The materials are posted as they become available, in the language of the original, with the translations planned for the future. Dr. Boris Doktorov (bdoktorov@inbox.ru) and Dmitri Shalin (shalin@unlv.nevada.edu) are editing the projects.