



Wyoming Nonprofit Network

Wyoming's Nonprofit Sector
Released June 2016



The Value of Wyoming's Nonprofit Sector

Nonprofits across Wyoming help individuals and families daily. They protect, feed, heal, shelter, educate, and nurture our bodies and spirits while investing significant financial and human resource in our communities. It is with great pride, that we present the Wyoming Nonprofit Sector Report. The information in this report is intended to bring awareness to the breadth and scope of Wyoming's nonprofit sector and highlight the sector's combined economic impact.

Researchers have identified numerous indicators for a vibrant and healthy community. These indicators include educational opportunities, economic prosperity, access to quality and affordable healthcare, availability of safe and permanent housing, clean air and water, social stability and equity, and cultural, entertainment and recreational experiences. It takes the private, government and nonprofit sectors collectively planning and working in partnership to bring these attributes together to form strong communities.

The nonprofit sector's wide range of focus areas help to drive economic development, foster cultural identities, and understand and resolve social issues on a vast scale. Nonprofit organizations exist to foster a greater quality of life through strategic provision of social, civic and economic programs and services, leveraging scarce resources and uniting stakeholders for a common purpose. By virtue of their relative independence and in light of their mission-driven focus, these organizations are able to quickly adapt and respond to the changing needs, desires, and interests of a community, making them among the most important contributors to a dynamic political, economic, and environmental system.

Though the outcome of the sector's efforts is not always easily quantifiable, the ability to engage its citizenry through volunteerism and other acts of philanthropy, private partnerships, and government assistance can all be linked to a significant and tangible impact. It is our hope that readers of this report will gain a greater understanding of the nonprofit sector and reflect on the vital role nonprofits fulfill in our communities.

Wyoming's Nonprofit Sector

Type	Number of Organizations	Percentage of Organizations
501(c)(3) Public Charities	2,952	64%
501(c)(3) Private Foundations	301	7%
Other 501(c) Organizations	1,339	29%
Total	4,592	

Source:
IRS Exempt Organizations Business Master File, 9/2015

Types of Nonprofits

The Internal Revenue Service defines more than 25 types of tax exempt entities under Section 501(c). The focus of this report is on **public charities granted 501(c)(3) status**. Charitable organizations are different from other types of tax exempt organizations in that they must benefit the broad public interest. In order to be tax-exempt under 501(c)(3), an organization must be organized and operated exclusively for one of the following purposes: charitable, religious, educational, scientific, literary, testing for public safety, fostering national and international amateur sports competition, and preventing cruelty to children or animals. In addition, none of the organization's earnings may inure to the benefit of any private shareholder or individual. There are 2,952 registered public charities in Wyoming.

501(c)(3) private foundations are charitable organization but are not public charities. Typical they are established with funds from a single source such as a family, individual, or corporation. Earnings from investment of these funds are used to support charitable causes. There are 301 private foundations in Wyoming.

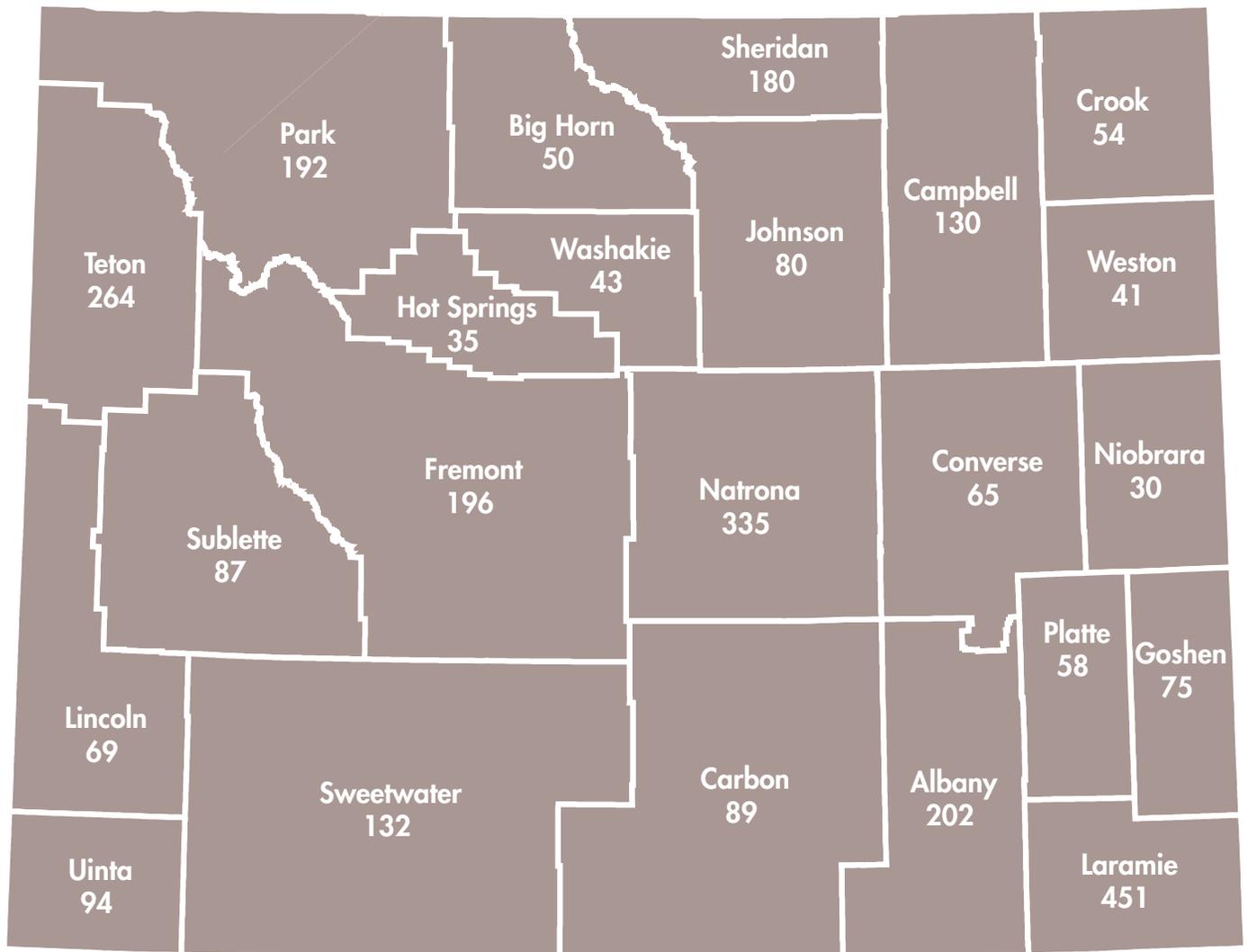
Other 501(c) organizations include entities such as civic leagues, social welfare organizations, labor organizations, business leagues, social and recreation club, fraternal societies, employee associations and veteran's organizations. There are 1,339 other 501(c) organizations in Wyoming.

Registered versus Reporting

We refer to registered and reporting charitable nonprofits in this report. Registered charitable nonprofits include all organizations that have filed with the IRS and have been granted 501(c)(3) designation. Nonprofits with annual gross receipts normally \$50,000 or higher are required to file tax form 990 or 990EZ. Organizations completing these tax forms are reporting nonprofits. Most small nonprofits whose annual gross receipts are normally \$50,000 or less are not required to file these yearly tax forms. They are, however, required to electronically submit Form 990-N which provides the IRS with basic information such as current address, contact information, and confirmation of gross receipts. Of the 2,952 registered nonprofits in Wyoming, 1,074 are reporting (36%). Churches are automatically considered tax-exempt and not required to register or file an annual return with IRS. However, many churches do elect to file with the IRS. Those churches that have elected to register with the IRS are included in the data.



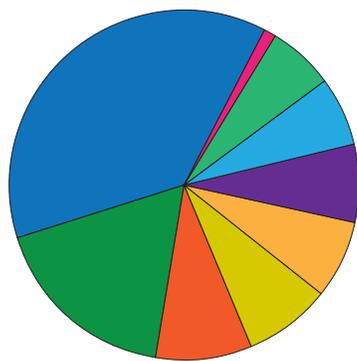
Registered Public Charities by County



Source:
IRS Exempt Organizations Business Master File 9/2015



Registered Public Charities by Field



Human Services	1101	37.30%
Religion Related	518	17.55%
Education	265	8.98%
Arts, Culture, Humanities	235	7.96%
Public, Societal Benefit	215	7.28%
Unknown/Unclassified	209	7.08%
Health	189	6.40%
Environment, Animal Related	187	6.33%
Other	33	1.12%
Total	2952	

Wyoming's nonprofit sector provides a broad spectrum of services to individuals and communities. The IRS and National Center for Charitable Statistics divides nonprofit organizations into 9 categories.

Human Services – The largest category, nonprofits in this category provide a broad range of human services such as feeding the hungry, sheltering the homeless, advocating for children, training for job placement, providing disaster relief and developing youth.

Religion Related – These nonprofits include houses of worship for the world's major religions as well as interfaith and spiritual development organizations. As stated earlier, not all churches register with the IRS.

Education – This category includes nonprofits that are promoting learning and intellectual development from pre-schools to adult learning programs.

Arts, Culture and Humanities– These organizations bring the performing arts to the public, preserve our history, and promote sharing of ideas.

Public, Societal Benefit – This category includes nonprofits focused on a broad range of public benefits including civil rights, community improvement, philanthropy, volunteerism, and scientific research.

Unknown/Unclassified – Nonprofits in this category have not been classified by the IRS. The vast majority organizations in this category are non-reporting (gross receipts less than \$50,000 annually).

Health – Nonprofits in this category provide a broad range of health and mental health services.

Environment and Animals – Nonprofits in this category range from recycling programs and resource conservation to wildlife sanctuaries and animal welfare organizations.

Other – This includes international and mutual benefit organizations.

Sources:

IRS Exempt Organizations Business Master File 9/2015

GuideStar



Registered Public Charities Expenditures

Of the 2,952 registered charitable nonprofits in Wyoming, 2,336 (79%) are comprised of small, community-based organizations, for example: adult and youth sports organizations, community theatres, small museums, 4-H clubs and library foundations. All have budgets under \$100,000 and most of them rely heavily on volunteers. Many start-up nonprofits fall into this category as well. Note: 1,878 of the public charities are non-reporting and therefore have been included in this 79% due to their annual receipts being less than \$50,000.

The remaining 616 charitable nonprofits address more complex community needs. There are 465 nonprofits (16%) with budgets between \$100,000 and \$999,000. Examples of organizations in this budget range include food pantries, animal rescues, rural-based senior centers, and child advocacy organizations. There are 151 nonprofits (5%) with budgets over \$1 million. Examples in this group include hospitals, mental health centers, youth and recreation centers, child development centers and community foundations.

2,336	Expenses less than \$100,000	}	79% of WY Nonprofits
234	Expenses of \$100,000 to \$249,999		
138	Expenses of \$250,000 to \$499,999	}	16% of WY Nonprofits
93	Expenses of \$500,000 to \$999,999		
113	Expenses of \$1 mil to \$5 mil	}	5% of WY Nonprofits
20	Expenses \$5 mil - \$10 mil		
18	Expenses of \$10 mil or more		

In 2013, total expenditures for the 1,074 **reporting** charitable nonprofits totaled \$1.09 billion. Expenditures include salaries, program activities, supplies, etc.

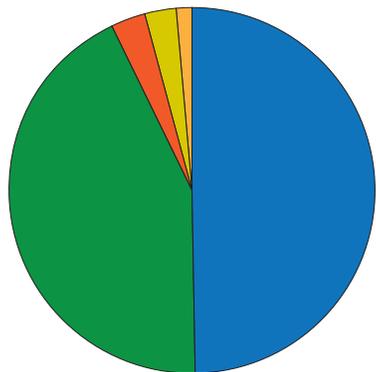
Hospital information - Across the country hospitals are one of the larger segments of the nonprofit sector in terms of budget size and employment numbers. In Wyoming, there are only three hospitals that are 501(c)(3) registered charities. Most of the remaining hospitals are hospital districts or county memorial hospitals.

Sources:

NCCS Core File (Public Charities): The Urban Institute, National Center for Charitable Statistics

IRS Exempt Organizations Business Master File 9/2015

Reporting Public Charities Revenue by Source



Program Services and Contracts	49.75%	\$599 million
Contributions, Gifts, and Grants	43.22%	\$520 million
Dues, Net Sales and Other Income	3.02%	\$36 million
Investment Income	2.79%	\$34 million
Net Special Events Income	1.22%	\$15 million
Total		\$1.2 Billion

In 2013, total revenue for reporting public charities in Wyoming (1,074) was over \$1.2 billion.

The IRS uses 5 categories for reporting nonprofit revenue.

Program Service Revenue – Revenue resulting from services provided during the course of performing mission-related programs. Examples: patient payments, admission fees, concert tickets, and funding received from government contracts to provide services. Income from program services and contracts accounted for \$599 million, or roughly 50%, of the revenue of Wyoming’s charitable nonprofits. Nationally, income received from program services and contracts accounts for roughly 72%, of charitable nonprofit revenue

Contributions, Gifts and Grants – Voluntary contributions received from individuals, trusts, corporations, estates, affiliates, foundations, public charities, and other exempt organizations. Wyoming’s charitable nonprofits rely heavily on contributions, gifts and grants (43% of revenue), compared to nationally (21% of revenue).

Dues, Net Sales and Other Income – Membership and affiliate dues, net sales of inventory and other income not included in one of the other categories.

Investment Income – Includes interest and dividends, non-program related rental income, and income/loss from the sale of assets.

Net Special Events Income – Net income from fundraising events and activities such as dinners, dances, concerts and auctions.

Source:

NCCS Core File (Public Charities): The Urban Institute, National Center for Charitable Statistics



Nonprofit Workforce

Employment Data

The Wyoming Department of Workforce Services, Research and Planning, worked with the Wyoming Nonprofit Network to compile an employment report that includes the number of organizations, employees and total wages. Employment reports are developed using Unemployment Insurance program data. For nonprofits in Wyoming, coverage is only required for those organizations employing four or more workers in 20 weeks. Nonprofits with fewer than four employees are not required to participate in the program. This results in an undercounting of nonprofit employment and wages. It is difficult to pinpoint how many nonprofit employees are not included in these figures. We know there are 1,074 reporting public charities, 629 of these are included in the employment numbers. We know that many of the remaining 445 charities have employees, however, the exact number is unknown.

Despite the undercounting, the numbers are still impressive. For the first quarter of 2015, Wyoming's public charities employed an average of 13,949 employees over this three month time span. This represents 5% of Wyoming's total nonfarm employment. Total wages in this quarter was \$122,674,353. Using the total wages as an average for the year, total wages for the year would be \$490,697,332.

First Quarter, 2015

Number of Organizations	Employment – Average	Total Wages
629	13,949	\$122,674,353

If you include all nonprofits, 501(c)(3) and other 501(c) organizations, the total number of employees averaged 19,294 for the first quarter of 2015 and total wages was \$185,870,560.

Source:

Wyoming Department of Workforce Services, Research and Planning (QCEW EXPO: January 2015)

Wyoming Supports Nonprofits

Nonprofits are unique in that they are governed by a volunteer board of directors and utilize individual volunteers to help deliver services.

As of 2014,

- Wyoming ranked 21st among the 50 states and Washington, DC for volunteering
- 28.8% of residents volunteer
- 142,640 volunteers
- 38.9 volunteer hours per capita
- 50.6% of residents donate \$25 or more to charity

Source:

Corporation for National and Community Service – Volunteering and Civic Life in America 2015

<https://www.volunteeringinamerica.gov/WY>



Top Foundations in Wyoming

The list below includes top giving foundations in Wyoming. The grants these foundations provide are primarily, or exclusively, to Wyoming charities.

Foundation Name	Total Annual Giving
Community Foundation of Jackson Hole	14 million
Wyoming Community Foundation	6.1 million
McMurry Foundation	6.3 million
George B. Storer Foundation	2.8 million
Homer A. and Mildred S. Scott Foundation	1.2 million

The Daniels Fund, based in Colorado, also provides significant grant funding to Wyoming. For calendar year 2015, the total Wyoming grants paid was \$4.3 million.

Source: GuideStar (most recent IRS 990 return)

Our Thanks

We wish to express our sincere gratitude to the following foundations and businesses who generously funded the production of this report.



JPE

JOHN P. ELLBOGEN FOUNDATION

JONAH BANK OF WYOMING

LEWIS ROCA ROTHGERBER

In-Kind support provided by:

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Sources of Information

Internal Revenue Service Exempt Organization Business Master File (BMF)

This file includes selected information regarding organizations registered with the IRS as exempt from tax under section 501(a) of the Internal Revenue Code. This data is extracted and published monthly by the IRS.

National Center for Charitable Statistics (NCCS)

The NCCS is the national repository of data on the nonprofit sector in the United States. Working closely with the IRS and other government agencies, private sector service organizations, and the scholarly community, NCCS builds compatible national, state, and regional databases and develops uniform stands for reporting on the activities of charitable organizations.

GuideStar

GuideStar is a 501(c)(3) public charity that collects, organizes, and presents nonprofit information.

Wyoming Department of Workforce Services, Research and Planning

Research and Planning (R&P) is a unique statistical entity operating within state government in Wyoming. With the purpose of informing decision making, R&P analyzes data and publishes reports about the labor market.

Volunteering and Civic Life in America

The Corporation for National and Community Service and National Conference on Citizenship partner together to measure volunteering and civic engagement. Data is collected through the Current Population Survey conducted by the U.S. Census Bureau of Labor Statistics.



Wyoming Nonprofit Network

The Wyoming Nonprofit Network represents the collective voice of the Wyoming charitable nonprofit sector and brings best practices, resources and support to the nonprofit community.

With more than 100 members, the Wyoming Nonprofit Network works to promote a strong nonprofit sector and supportive public climate through advocacy and awareness building, training and education, research and information sharing, network building and technical assistance. Contact us for more information!

Board of Directors

Chair: Spencer Pollock, Executive Director, American Red Cross of Wyoming

Vice Chair: Amy Albrecht, Director, Center for a Vital Community at Sheridan College

Secretary/Treasurer: Steve Hamaker, CEO, Greater Wyoming Big Brothers Big Sisters

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Stacie McDonald, Program Director, Gillette CLIMB Wyoming

Jessica Stanbury, Program Coordinator-Volunteer Wyoming, Serve Wyoming

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The Wyoming Association of Nonprofit Organizations, d/b/a the Wyoming Nonprofit Network, is a 501(c)(3) nonprofit.