



APPENDICES **PART 1**

A **Major** **Economic** **Force**

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Appendices for Part I

Appendix A

Methodological Note

The data for this study come primarily from two sources. The first is the aggregate data set of organizations exempt from income tax under section 501c(3) produced by the Johns Hopkins Center for Civil Society Studies from the Quarterly Census of Employment and Wages, which is administered by state Labor Market Information agencies and the Bureau of Labor Statistics. The second source is the database of organizations exempt from income tax under section 501c(3) produced by the National Center for Charitable Statistics (NCCS) at the Urban Institute from the tax reports filed by tax exempt organizations (IRS Form 990) to the Internal Revenue Service. In addition to these two main data sources, we used supplementary data from the Bureau of Economic Analyses (Gross State Product), Individual Income and Tax Data tables produced by the Internal Revenue Service and available on-line for public use, and population data from the U.S. Census Bureau. The estimation of FTE volunteering comes from Salamon and Sokolowski, *Employment in America's Charities: A Profile* (The Johns Hopkins Center for Civil Society Studies, Nonprofit Employment Bulletin #26).

1. Quarterly Census of Employment and Wages (QCEW)

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

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

The principal exclusions from the ES-202 data set are employees of religious organizations, railroad workers, small-scale agriculture workers, domestic service workers, crew members on small vessels, state and local government elected officials, and insurance and real estate agents who receive payment solely by commission. In terms of nonprofit employment, the exclusion of religious organizations as well as entities with less than four employees is the most significant; however, religious organizations may elect to be covered by the unemployment insurance program, and those that do are covered in the data. At this time the exact number of employees in tax exempt establishments not covered by QCEW is not known, but it is likely to be negligible in Colorado¹.

The number of employees is measured by the number of filled jobs for the pay period that includes the 12th day of each month as reported by the employer. Both part-time and full-time employees are

included in the data set. If a person holds two jobs, that person would be counted twice in the data set. Wages include bonuses, stock options, the cash value of meals and lodging, and tips and other gratuities. The employment data for nonprofit organizations were identified by matching ES-202 microdata with registries of tax-exempt firms provided by the U.S. Internal Revenue Service. We were able to identify 3,163 nonprofit establishments with 4 or more employees in Colorado in 2005.

The ES-202 data allow classification of establishments by type of activity, using the North American Industrial Classification System (NAICS), and by location, using Federal Information Processing Standards (FIPS) county codes. These classification systems allow convenient comparisons of tax exempt entities to for-profit and public entities within narrowly defined activity or geographic areas.

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

2. IRS Form 990 data

The IRS Form 990 database is the main source of financial variables for public charities that filed Form 990 with the Internal Revenue Service (IRS). The 990 database includes 6,379 nonprofit organizations located in Colorado in 2005.

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

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

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

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

EXHIBIT A.1: TYPES OF TAX-EXEMPT ORGANIZATIONS UNDER U.S. LAW

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

EXHIBIT A.2: NUMBER OF NONPROFITS IN COLORADO, BY SOURCE, 2005

EOMF:	25,201 organizations
IRS 990 filers:	6,379 organizations
ES-202:	3,163 organizations

Source: 990 - National Center for Charitable Statistics, based on IRS Form 990 data

ES-202 - Covered Employment and Wages Program, U.S. Bureau of Labor Statistics

EOMF - Internal Revenue Service, Exempt Organization master file

Appendix B

Central Region

Overview

- Central Colorado accounts for 11 percent of the state's nonprofit organizations. Major nonprofits based in the region include Compassion International Incorporated, Young Life, Focus on the Family, United States Olympic Committee, and Colorado College (see Table 1).

A Snapshot of the Region's Nonprofit Finances

- Central nonprofits generated \$1.8 billion in revenues (14.0 percent of the state's total nonprofit revenues) and held \$3.1 billion in assets (13.5 percent of the state's total nonprofit assets) in 2005 (see Table 2).
- These nonprofits expended roughly \$1.7 billion (13.9 percent of the state's total nonprofit expenditures) in 2005. This translates into \$2,667 of nonprofit expenditures per capita, which falls 4 percent above the state average.

A Snapshot of the Region's Nonprofit Employment

- With 16,481 nonprofit employees, this region accounted for 13.4 percent of Colorado's nonprofit employment in 2005. This proportion is exactly equivalent to the region's share of the state's total population (see Table 3).
- Nonprofit employment in the Central Region accounted for 6.5 percent of the region's total employment, which is higher than the state average of 5.6 percent.
- Between 1995 and 2005, nonprofit employment in the Central Region grew by 37.2 percent. While this falls slightly below the state average of 39.0 percent, it still exceeds the growth of for-profit employment in this region (37.2 percent vs. 25.9 percent).

TABLE 1. LARGEST NONPROFITS IN CENTRAL COLORADO, 2005

Name	County	Field	Revenue
Compassion International Incorporated	El Paso	Social Advocacy	\$216,736,961
Young Life	El Paso	Civic and Social Organizations	\$189,193,371
Focus on The Family	El Paso	Information	\$137,848,520
United States Olympic Committee	El Paso	Performing arts and spectator sports	\$118,263,374
Colorado College	El Paso	Colleges and Universities	\$108,837,837

TABLE 2. NONPROFIT FINANCES IN CENTRAL COLORADO VS. COLORADO AND THE NATION, 2005

Region	Number of entities	Revenues	Expenditures	Expenditures per capita	Assets
United States Total	313,790	1,181.3 billion	1,085.2 billion	3,660	2,083.5 billion
Colorado Total	6,379	13.1 billion	11.9 billion	2,558	22.8 billion
Central Region Total	727	1.8 billion	1.7 billion	2,667	3.1 billion
El Paso	668	1,828,055,589	1,641,219,873	2,906	3,044,935,488
Elbert	12	815,106	746,810	33	436,052
Kit Carson	8	1,626,621	1,495,069	195	8,459,560
Lincoln	5	5,225,311	5,393,558	960	2,988,845
Teller	34	11,947,141	12,066,304	552	16,888,834

TABLE 3. NONPROFIT EMPLOYMENT IN CENTRAL COLORADO VS. COLORADO AND THE NATION, 2005

Region	Nonprofit employment 501 (c)(3)	Total employment	Nonprofit employment as a share of total employment	Nonprofit as a share of total state nonprofit employment	Area share of population
United States Total	9,347,161	130,100,078	7.2%	100.0%	100.0%
Colorado Total	123,398	2,186,536	5.6%	100.0%	100.0%
Central Region Total	16,481	255,312	6.5%	13.4%	13.4%
El Paso	16,012	239,899	6.7%	13.0%	12.1%
Elbert	129	3,617	3.6%	0.1%	0.5%
Kit Carson	35	2,941	1.2%	0.0%	0.2%
Lincoln	136	2,165	6.3%	0.1%	0.1%
Teller	170	6,690	2.5%	0.1%	0.5%

Denver Metropolitan Region

Overview

- The Denver Metropolitan region accounts half of the state's nonprofit organizations. Major nonprofits based in the region include Catholic Health Initiatives Colorado, PorterCare Adventist Health System, Exempla, Children's Hospital Association and Colorado Seminary (see Table 1).

A Snapshot of the Region's Nonprofit Finances

- Nonprofits in the Denver Metropolitan Region generated \$8.0 billion in revenues (61.1 percent of the state's total nonprofit revenues) and held \$13.6 billion in assets (59.4 percent of the state's total nonprofit assets) in 2005 (see Table 2).
- These nonprofits expended \$7.4 billion (62.4 percent of the state's total nonprofit expenditures) in 2005. This translates into \$2,878 of expenditures per capita, which falls about 13 percent above the state average.

A Snapshot of the Region's Nonprofit Employment

- With 70,755 nonprofit employees, this region accounted for nearly three-fifths (57.3 percent) of Colorado's nonprofit employment in 2005. This proportion is slightly higher than the region's share of the state's total population (57.3 percent vs. 55.5 percent, respectively) (see Table 3).
- Nonprofit employment in the Denver Metropolitan Region accounted for 5.5 percent of the region's total employment, which is marginally below the state average of 5.6 percent.
- Between 1995 and 2005, nonprofit employment in the Denver Metropolitan Region grew by 28.5 percent. While this falls below the state average of 39 percent, it is well above the region's 17 percent growth in for-profit employment.

TABLE 1. LARGEST NONPROFITS IN THE DENVER METROPOLITAN REGION, 2005

Name	County	Field	Revenue
Catholic Health Initiatives Colorado	Denver	Hospital	\$1,037,550,732
PorterCare Adventist Health System	Denver	Hospital	\$500,466,634
Exempla Inc	Jefferson	Hospital	\$483,910,073
Children's Hospital Association	Denver	Hospital	\$393,728,614
Colorado Seminary	Denver	Colleges and Universities	\$341,964,446

TABLE 2. NONPROFIT FINANCES IN THE DENVER METROPOLITAN REGION VS. COLORADO AND THE NATION, 2005

Region	Number of entities	Revenues	Expenditures	Expenditures per capita	Assets
United States Total	313,790	1,181.3 billion	1,085.2 billion	3,660	2,083.4 billion
Colorado Total	6,379	13.1 billion	11.9 billion	2,558	22.8 billion
Denver Metropolitan Region Total	3,207	8.0 billion	7.4 billion	2,878	13.6 billion
Adams	170	521,285,017	496,425,122	1,234	512,635,131
Arapahoe	479	630,684,348	577,453,776	1,091	809,807,603
Boulder	518	1,133,093,633	1,104,648,452	3,952	2,124,074,208
Broomfield	37	7,988,420	7,270,893	168	13,154,731
Denver	1,254	4,616,917,826	4,254,256,214	7,615	8,462,740,852
Douglas	161	60,210,189	56,462,442	226	100,860,290
Jefferson	588	1,013,616,050	950,628,611	1,811	1,537,859,464

TABLE 3. NONPROFIT EMPLOYMENT IN THE DENVER METROPOLITAN REGION VS. COLORADO AND THE NATION, 2005

Region	Nonprofit employment 501 (c)(3)	Total employment	Nonprofit employment as a share of total employment	Nonprofit as a share of total state nonprofit employment	Area share of population
United States Total	9,347,161	130,100,078	7.2%	100.0%	100.0%
Colorado Total	123,398	2,186,536	5.6%	100.0%	100.0%
Denver Metropolitan Region Total	70,755	1,294,066	5.5%	57.3%	55.5%
Adams	4,044	147,387	2.7%	3.3%	8.6%
Arapahoe	9,828	272,224	3.6%	8.0%	11.4%
Boulder	12,903	133,133	9.7%	10.5%	6.0%
Broomfield	132	27,458	0.5%	0.1%	0.9%
Denver	33,177	423,659	7.8%	26.9%	12.0%
Douglas	1,067	82,943	1.3%	0.9%	5.4%
Jefferson	9,603	207,263	4.6%	7.8%	11.3%

Northeast Region

Overview

- Northeast Colorado accounts for 8 percent of the state's nonprofit organizations. Major nonprofits based in the region include Colorado State University Foundation, Plan de Salud del Valle, YMCA of the Rockies, University of Northern Colorado Foundation, and Sunrise Community Health Center (see Table 1).

A Snapshot of the Region's Nonprofit Finances

- Northeast nonprofits generated nearly \$411 million in revenues (3.1 percent of the state's total nonprofit revenues) and held \$1.2 billion in assets (5.1 percent of the state's total nonprofit assets) in 2005 (see Table 2).
- These organizations expended nearly \$377 million (3.2 percent of the state's total nonprofit expenditures) in 2005. This translates into \$661 of expenditures per capita, which is 74 percent less than the state average.

A Snapshot of the Region's Nonprofit Employment

- With 12,857 nonprofit employees, this region accounted for 10.4 percent of Colorado's nonprofit employment in 2005. This proportion falls slightly below the region's share of the state's total population (10.4 percent vs. 12.2 percent, respectively) (see Table 3).
- Moreover, nonprofit employment in the Northeast Region accounted for 5.7 percent of the region's total employment, which is marginally above the state average of 5.6 percent.
- Between 1995 and 2005, nonprofit employment in the Northeast Region grew by nearly 81 percent. This is more than twice the state average of 39.0 percent, and nearly 3 times the growth rate of for-profit employment in this region (80.5 percent vs. 27.8 percent).

TABLE 1. LARGEST NONPROFITS IN NORTHEAST COLORADO, 2005

Name	County	Field	Revenue
Colorado State University Foundation	Larimer	Grant making and giving services	\$39,346,598
Plan de Salud del Valle Inc	Weld	Hospital	\$28,581,684
YMCA of the Rockies	Larimer	Social Assistance	\$25,090,930
University of Northern Colorado Foundation Inc	Weld	Grant making and giving services	\$14,773,003
Sunrise Community Health Center	Weld	Ambulatory health care	\$13,251,230

TABLE 2. NONPROFIT FINANCES IN NORTHEAST COLORADO VS. COLORADO AND THE NATION, 2005

Region	Number of entities	Revenues	Expenditures	Expenditures per capita	Assets
United States Total	313,790	1,181.3 billion	1,085.2 billion	3,660	2,083.4 billion
Colorado Total	6,379	13.1 billion	11.9 billion	2,558	22.8 billion
Northeast Region Total	508	410.7 million	376.9 million	661	1.2 billion
Larimer	306	228,560,853	205,890,756	757	834,401,134
Logan	23	19,229,773	18,554,148	897	12,060,993
Morgan	19	12,886,632	13,034,734	466	22,068,593
Phillips	6	869,521	741,547	162	1,528,204
Sedgwick	4	292,993	253,556	100	594,946
Washington	2	193,080	161,622	35	538,281
Weld	131	142,761,682	132,092,494	579	266,460,479
Yuma	17	5,873,324	6,192,002	633	17,939,739

TABLE 3. NONPROFIT EMPLOYMENT IN NORTHEAST COLORADO VS. COLORADO AND THE NATION, 2005

Region	Nonprofit employment 501 (c)(3)	Total employment	Nonprofit employment as a share of total employment	Nonprofit as a share of total state nonprofit employment	Area share of population
United States Total	9,347,161	130,100,078	7.2%	100.0%	100.0%
Colorado Total	123,398	2,186,536	5.6%	100.0%	100.0%
Northeast Region Total	12,857	226,129	5.7%	10.4%	12.2%
Larimer	6,979	125,772	5.5%	5.7%	5.8%
Logan	762	8,465	9.0%	0.6%	0.4%
Morgan	428	11,262	3.8%	0.3%	0.6%
Phillips	[D]	[D]	[D]	[D]	0.1%
Sedgwick	[D]	[D]	[D]	[D]	0.1%
Washington	[D]	[D]	[D]	[D]	0.1%
Weld	4,513	76,979	5.9%	3.7%	4.9%
Yuma	174	3,650	4.8%	0.1%	0.2%

[D] Data unavailable because of federal restrictions on the disclosure of data that can identify individual employers. The total nonprofit employment in the counties with such disclosure restrictions in the state of Colorado is 459 or 0.4 percent of private employment in those areas.

Northwest Region

Overview

- The Northwest Region accounts for 13 percent of the state's nonprofit organizations. Major nonprofits based in the region include St. Mary's Hospital and Medical Center, Vail Valley Medical Center Vail Clinic, Valley View Hospital Association, Yampa Valley Medical Center, and Hilltop Health Services Corporation (see Table 1).

A Snapshot of the Region's Nonprofit Finances

- Northwest nonprofits generated nearly \$993 million in revenues (7.6 percent of the state's total nonprofit revenues) and held \$1.5 billion in assets (6.4 percent of the state's total nonprofit assets) in 2005 (see Table 2).
- These nonprofits expended nearly \$890 million (7.5 percent of the state's total nonprofit expenditures) in 2005. This translates into \$1,888 of expenditures per capita, which falls 26 percent below the state average.

A Snapshot of the Region's Nonprofit Employment

- With 10,946 nonprofit employees, this region accounted for 8.9 percent of Colorado's nonprofit employment in 2005. This falls below the region's share of the state's total population (8.9 percent vs. 10.1 percent, respectively) (see Table 3).
- Nonprofit employment in the Northwest Region accounted for 4.9 percent of the region's total employment, which is slightly below the state average of 5.6 percent.
- Between 1995 and 2005, nonprofit employment in the Northwest Region grew by 45.3 percent. This is sixteen percent faster than the state average of 39 percent, and nearly 50 percent faster than for-profit employment growth (30.8 percent) in this region

TABLE 1. LARGEST NONPROFITS IN NORTHWEST COLORADO, 2005

Name	County	Field	Revenue
St. Mary's Hospital and Medical Center Inc	Mesa	Hospital	\$252,591,643
Vail Valley Medical Center Vail Clinic	Eagle	Hospital	\$113,237,549
Valley View Hospital Association	Garfield	Hospital	\$76,811,733
Yampa Valley Medical Center	Routt	Hospital	\$57,770,229
Hilltop Health Services Corporation	Mesa	Hospital	\$20,940,235

TABLE 2. NONPROFIT FINANCES IN NORTHWEST COLORADO VS. COLORADO AND THE NATION, 2005

Region	Number of entities	Revenues	Expenditures	Expenditures per capita	Assets
United States Total	313,790	1181.3 billion	1085.2 billion	3,660	2,083.4 billion
Colorado Total	6,379	13.1 billion	11.9 billion	2,558	22.8 billion
Northwest Region Total	840	992.7 million	889.5 million	1,888	1.5 billion
Chaffee	36	3,216,245	2,667,868	157	6,221,128
Clear Creek	16	4,254,783	3,401,073	370	8,376,164
Delta	33	6,724,973	6,040,488	202	9,461,767
Eagle	88	167,087,662	145,749,672	3,057	273,765,196
Garfield	92	134,082,297	123,480,012	2,481	219,082,833
Gilpin	2	158,474	177,942	36	478,746
Grand	32	8,559,467	7,810,535	594	6,766,636
Gunnison	45	17,914,293	14,295,721	1,008	37,882,262
Jackson	3	577,480	391,723	275	625,338
Lake	7	2,498,546	2,365,972	306	4,917,220
Mesa	135	373,455,183	333,597,940	2,571	424,491,491
Moffat	16	2,843,150	2,099,870	157	2,774,531
Montrose	51	23,222,261	20,332,632	541	21,801,895
Ouray	13	1,615,325	1,408,203	331	1,480,164
Park	21	4,319,745	4,147,267	245	5,604,521
Pitkin	95	85,876,497	76,804,025	5,182	221,228,893
Rio Blanco	5	1,119,232	1,036,435	173	1,501,651
Routt	57	105,243,974	97,492,784	4,581	134,031,780
San Miguel	40	16,876,097	14,081,801	1,959	39,707,785
Summit	53	33,061,040	32,078,503	1,285	31,154,804

TABLE 3. NONPROFIT EMPLOYMENT IN NORTHWEST COLORADO VS. COLORADO AND THE NATION, 2005

Region	Nonprofit employment 501 (c)(3)	Total employment	Nonprofit employment as a share of total employment	Nonprofit as a share of total state nonprofit employment	Area share of population
United States Total	9,347,161	130,100,078	7.2%	100.0%	100.0%
Colorado Total	123,398	2,186,536	5.6%	100.0%	100.0%
Northwest Region Total	10,946	221,621	4.9%	8.9%	10.1%
Chaffee	93	6,628	1.4%	0.1%	0.4%
Clear Creek	61	2,971	2.0%	0.0%	0.2%
Delta	215	8,159	2.6%	0.2%	0.6%
Eagle	1,050	27,670	3.8%	0.9%	1.0%
Garfield	1,220	22,844	5.3%	1.0%	1.1%
Gilpin	72	5,513	1.3%	0.1%	0.1%
Grand	394	6,527	6.0%	0.3%	0.3%
Gunnison	205	7,500	2.7%	0.2%	0.3%
Jackson	12	589	2.0%	0.0%	0.0%
Lake	43	1,807	2.4%	0.0%	0.2%
Mesa	4,779	55,755	8.6%	3.9%	2.8%
Moffat	118	4,898	2.4%	0.1%	0.3%
Montrose	656	14,368	4.6%	0.5%	0.8%
Ouray	32	1,700	1.9%	0.0%	0.1%
Park	54	2,258	2.4%	0.0%	0.4%
Pitkin	541	15,146	3.6%	0.4%	0.3%
Rio Blanco	32	3,053	1.1%	0.0%	0.1%
Routt	837	13,333	6.3%	0.7%	0.5%
San Miguel	134	4,340	3.1%	0.1%	0.2%
Summit	398	16,564	2.4%	0.3%	0.5%

Southeast Region

Overview

- Southeast Colorado nonprofits account for four percent of the state's nonprofit organizations. Major nonprofits based in the region include Parkview Medical Center, Arkansas Valley Regional Medical Center, Colorado Bluesky Enterprises, Trinidad Area Health Association, and Colorado Boys Ranch Foundation (see Table 1).

A Snapshot of the Region's Nonprofit Finances

- Southeast nonprofits generated nearly \$430 million in revenues (3.3 percent of the state's total nonprofit revenues) and held over \$598 million in assets (2.6 percent of the state's total nonprofit assets) in 2005 (see Table 2).
- These nonprofits expended over \$411 million (3.4 percent of the state's total nonprofit expenditures) in 2005. This translates into \$1,482 of expenditures per capita, which is about 42 percent below the state average.

A Snapshot of the Region's Nonprofit Employment

- With 8,130 nonprofit employees, this region accounted for 6.6 percent of Colorado's nonprofit employment in 2005. This is marginally above the region's share of the state's total population (6.6 percent vs. 5.9 percent, respectively) (see Table 3).
- Nonprofit employment in the Southeast Region accounted for 9.6 percent of the region's total employment, which is well above the state average of 5.6 percent.
- Between 1995 and 2005, nonprofit employment in the Southeast Region grew by nearly 83 percent, which was the fastest growth rate in the state. This rate was more than twice as fast as the state average of 39 percent and fifteen times faster than the for-profit employment growth rate (5.5 percent) in this region.

TABLE 1. LARGEST NONPROFITS IN SOUTHEAST COLORADO, 2005

Name	County	Field	Revenue
Parkview Medical Center Inc	Pueblo	Hospital	\$164,462,530
Arkansas Valley Regional Medical Center	Otero	Hospital	\$33,091,356
Colorado Bluesky Enterprises Inc	Pueblo	Nursing and residential care	\$18,142,415
Trinidad Area Health Association	Las Animas	Hospital	\$17,218,818
Colorado Boys Ranch Foundation	Otero	Nursing and residential care	\$13,259,074

TABLE 2. NONPROFIT FINANCES IN SOUTHEAST COLORADO VS. COLORADO AND THE NATION, 2005

Region	Number of entities	Revenues	Expenditures	Expenditures per capita	Assets
United States Total	313,790	1,181.3 billion	1,085.2 billion	3,660	2,083.4 billion
Colorado Total	6,379	13.1 billion	11.9 billion	2,558	22.8 billion
Southeast Region Total	273	429.7 million	411.3 million	1,482	598.2 million
Baca	3	295,719	236,913	58	718,649
Bent	6	1,475,245	1,125,906	202	3,477,775
Cheyenne	1	64,730	98,080	50	114,066
Crowley	4	2,697,663	2,747,694	509	2,636,809
Custer	14	1,790,582	1,587,954	411	4,193,163
Fremont	46	35,492,534	34,094,594	716	36,326,405
Huerfano	9	660,403	587,830	76	347,930
Kiowa	1	128,174	87,863	62	357,750
Las Animas	15	30,685,892	28,494,928	1,852	26,550,347
Otero	26	62,206,691	61,782,478	3,167	82,561,156
Prowers	17	8,100,109	8,175,065	587	12,154,416
Pueblo	131	286,054,346	272,309,668	1,804	428,761,930

TABLE 3. NONPROFIT EMPLOYMENT IN SOUTHEAST COLORADO VS. COLORADO AND THE NATION, 2005

Region	Nonprofit employment 501 (c)(3)	Total employment	Nonprofit employment as a share of total employment	Nonprofit as a share of total state nonprofit employment	Area share of population
United States Total	9,347,161	130,100,078	7.2%	100.0%	100.0%
Colorado Total	123,398	2,186,536	5.6%	100.0%	100.0%
Southeast Region Total	8,130	84,320	9.6%	6.6%	5.9%
Baca	[D]	[D]	[D]	[D]	0.1%
Bent	[D]	[D]	[D]	[D]	0.1%
Cheyenne	[D]	[D]	[D]	[D]	0.0%
Crowley	[D]	[D]	[D]	[D]	0.1%
Custer	85	950	8.9%	0.1%	0.1%
Fremont	1,145	9,688	11.8%	0.9%	1.0%
Huerfano	362	1,914	18.9%	0.3%	0.2%
Kiowa	[D]	[D]	[D]	[D]	0.0%
Las Animas	313	5,554	5.6%	0.3%	0.3%
Otero	1,144	6,633	17.2%	0.9%	0.4%
Prowers	156	5,516	2.8%	0.1%	0.3%
Pueblo	4,925	54,065	9.1%	4.0%	3.2%

[D] Data unavailable because of federal restrictions on the disclosure of data that can identify individual employers. The total nonprofit employment in the counties with such disclosure restrictions in the state of Colorado is 459 or 0.4 percent of private employment in those areas.

Southwest Region

Overview

- Southwest Colorado accounts for four percent of the state's nonprofit organizations. Major nonprofits based in the region include Mercy Medical Center of Durango, San Luis Valley Regional Medical Center, Southwest Health System, Valley-Wide Health Systems, and Conejos County Hospital Corporation (see Table 1).

A Snapshot of the Region's Nonprofit Finances

- Southwest nonprofits generated nearly \$282 million in revenues (2.2 percent of the state's total nonprofit revenues) and held nearly \$334 million in assets (1.5 percent of the state's total nonprofit assets) in 2005 (see Table 2).
- These nonprofits expended over \$261 million (2.2 percent of the state's total nonprofit expenditures) in 2005. This translates into \$1,942 of expenditures per capita, which falls twenty-four percent below the state average.

A Snapshot of the Region's Nonprofit Employment

- With 3,770 nonprofit employees, this region accounted for just 3.1 percent of Colorado's nonprofit employment in 2005. This is marginally above the region's share of the state's population (3.1 percent vs. 2.9 percent, respectively) (see Table 3).
- Nonprofit employment in the Southwest Region accounted for 7.2 percent of the region's total employment, which is above the state average of 5.6 percent.
- Between 1995 and 2005, nonprofit employment in the Southwest Region grew by 49.0 percent. This is twenty-six times above the state average of 39.0 percent and three times faster than the region's 16.3 percent growth in for-profit employment.

TABLE 1. LARGEST NONPROFITS IN SOUTHWEST COLORADO, 2005

Name	County	Field	Revenue
Mercy Medical Center of Durango	La Plata	Hospital	\$81,003,542
San Luis Valley Regional Medical Center	Alamosa	Hospital	\$33,652,925
Southwest Health System Inc	Montezuma	Hospital	\$27,635,822
Valley-Wide Health Systems Inc	Alamosa	Finance and Information	\$24,381,622
Conejos County Hospital Corporation	Conejos	Ambulatory health care	\$7,216,484

TABLE 2. NONPROFIT FINANCES IN SOUTHWEST COLORADO VS. COLORADO AND THE NATION, 2005

Region	Number of entities	Revenues	Expenditures	Expenditures per capita	Assets
United States Total	313,790	1,181.3 billion	1,085.2 billion	3,660	2,083.4 billion
Colorado Total	6,379	13.1 billion	11.9 billion	2,558	22.8 billion
Southwest Region Total	253	281.6 million	261.1 million	1,942	333.7 million
Alamosa	38	80,216,459	76,026,991	4,984	85,223,235
Archuleta	27	4,657,365	3,752,635	316	7,992,211
Conejos	4	7,465,723	7,203,354	846	3,047,466
Costilla	3	200,034	173,032	51	173,799
Dolores	3	1,287,574	938,294	519	1,681,248
Hinsdale	5	2,392,861	1,170,448	1,489	9,837,997
La Plata	94	128,250,539	119,900,370	2,539	140,788,908
Mineral	3	1,522,104	903,318	979	2,992,290
Montezuma	31	38,172,308	35,636,007	1,439	45,089,683
Rio Grande	20	12,348,762	10,738,989	877	29,104,690
Saguache	18	4,271,485	3,900,774	555	7,407,928
San Juan	7	836,268	774,639	1,364	338,475

TABLE 3. NONPROFIT EMPLOYMENT IN SOUTHWEST COLORADO VS. COLORADO AND THE NATION, 2005

Region	Nonprofit employment 501 (c)(3)	Total employment	Nonprofit employment as a share of total employment	Nonprofit as a share of total state nonprofit employment	Area share of population
United States Total	9,347,161	130,100,078	7.2%	100.0%	100.0%
Colorado Total	123,398	2,186,536	5.6%	100.0%	100.0%
Southwest Region Total	3,770	52,409	7.2%	3.1%	2.9%
Alamosa	1,092	7,603	14.4%	0.9%	0.3%
Archuleta	89	3,499	2.5%	0.1%	0.3%
Conejos	183	1,354	13.5%	0.1%	0.2%
Costilla	21	773	2.7%	0.0%	0.1%
Dolores	[D]	[D]	[D]	[D]	0.0%
Hinsdale	[D]	[D]	[D]	[D]	0.0%
La Plata	1,491	23,555	6.3%	1.2%	1.0%
Mineral	[D]	[D]	[D]	[D]	0.0%
Montezuma	581	9,377	6.2%	0.5%	0.5%
Rio Grande	224	4,361	5.1%	0.2%	0.3%
Saguache	81	1,629	5.0%	0.1%	0.2%
San Juan	8	259	3.2%	0.0%	0.0%

[D] Data unavailable because of federal restrictions on the disclosure of data that can identify individual employers. The total nonprofit employment in the counties with such disclosure restrictions in the state of Colorado is 459 or 0.4 percent of private employment in those areas.

Appendix C

Distribution of Nonprofit Finances in Colorado, by Industry, 2005

NAICS codes *	Industry	Type of Organizations	Number of entities	Revenues	Expenses	Assets	Liabilities	Net Assets
51	Information	Publishing industries, software publishing, motion picture and sound recording industries, broadcasting industries, telecommunications industries, and Internet service industries	63	208,821,854	215,249,550	245,696,873	60,486,711	185,210,162
52	Finance and Insurance	Commercial banking, savings institutions, credit unions, credit card issuing companies, sales financing, consumer lending companies, real estate credit, mortgage loan brokers, insurance agencies and brokerages, and health and welfare funds	20	26,995,331	25,002,851	17,659,735	9,254,980	8,404,755
541	Professional and Scientific Services	Legal services; accounting and tax services; architectural and engineering services; specialized design services; computer services; management, scientific and technical consulting services; and research and development services	190	423,226,427	419,953,185	733,570,857	224,972,887	509,373,570
71	Arts, Entertainment and Recreation	Performing arts, spectator sports, museums, historical sites, amusement and recreation facilities, and similar institutions	226	813,917,848	811,977,118	1,311,928,784	302,603,584	1,009,325,200
622	Hospitals	General medical and surgical hospitals, psychiatric and substance abuse hospitals, specialty hospitals	45	5,025,294,671	4,541,850,613	7,834,404,904	3,023,030,521	4,811,374,383
623	Nursing and Residential Care	Nursing care facilities; residential mental retardation, mental health, and substance abuse facilities; and elderly community care facilities	269	628,714,258	604,895,804	825,955,970	545,973,864	279,982,106

624	Social Assistance	Individual and family services, youth services, elderly and disabled services, community food services, community housing services, emergency and relief services, vocational rehabilitation services, and child day care services	814	1,104,600,530	1,036,255,240	1,582,097,016	640,850,202	941,246,814
6111	Elementary and Secondary Schools	Elementary and secondary schools	95	301,142,909	271,533,943	508,465,905	157,885,395	350,580,510
6113	Colleges and Universities	Colleges, universities, professional schools, and technical and trade schools	34	637,827,894	574,815,894	1,716,439,628	387,669,992	1,328,769,636
6216	Home Health Care Service	Home nursing services, personal care services, physical therapy, medical social services, medications, counseling, 24-hour home care, occupation and vocational therapy, dietary and nutritional services, hospice care services	33	62,232,660	68,205,525	39,204,326	18,099,967	21,104,359
813	Religious, Grant making, and Civic Associations	Grant making foundations, charitable trusts, fundraising for social welfare activities, religious organizations, and civic associations	528	2,656,045,050	2,268,702,718	6,813,888,262	1,500,407,703	5,313,480,559
	State Total		3,163	13,056,465,710	11,928,778,119	22,837,708,297	7,181,031,170	15,656,677,127

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

Appendix D

Distribution of Nonprofit Employment in Colorado, by Industry, 2005

NAICS codes *	Industry	Type of Organizations	Nonprofit employment 501 (c)(3)	Nonprofit employment as a share of total 501 (c) (3)
51	Information	Publishing industries, software publishing, motion picture and sound recording industries, broadcasting industries, telecommunications industries, and Internet service industries	881	0.7%
52	Finance and Insurance	Commercial banking, savings institutions, credit unions, credit card issuing companies, sales financing, consumer lending companies, real estate credit, mortgage loan brokers, insurance agencies and brokerages, and health and welfare funds	99	0.1%
541	Professional and Scientific Services	Legal services; accounting and tax services; architectural and engineering services; specialized design services; computer services; management, scientific and technical consulting services; and research and development services	4,751	3.9%
71	Arts, Entertainment and Recreation	Performing arts, spectator sports, museums, historical sites, amusement and recreation facilities, and similar institutions	5,593	4.5%
622	Hospitals	General medical and surgical hospitals, psychiatric and substance abuse hospitals, specialty hospitals	39,399	31.9%
623	Nursing and Residential Care	Nursing care facilities; residential mental retardation, mental health, and substance abuse facilities; and elderly community care facilities	11,946	9.7%

624	Social Assistance	Individual and family services, youth services, elderly and disabled services, community food services, community housing services, emergency and relief services, vocational rehabilitation services, and child day care services	17,472	14.2%
6111	Elementary and Secondary Schools	Elementary and secondary schools	3,660	3.0%
6113	Colleges and Universities	Colleges, universities, professional schools, and technical and trade schools	6,734	5.5%
6216	Home Health Care Service	Home nursing services, personal care services, physical therapy, medical social services, medications, counseling, 24-hour home care, occupation and vocational therapy, dietary and nutritional services, hospice care services	2,462	2.0%
813	Religious, Grant making, and Civic Associations	Grant making foundations, charitable trusts, fundraising for social welfare activities, religious organizations, and civic associations	8,344	6.8%
All Other	Other	Credit intermediation, visitors bureaus, waste management and remediation services, and others	22,057	17.9%
	State Total		123,398	100%

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

ⁱ Since the IRS Form 990 data typically lists more nonprofit establishments than those identified in QCEW and also provides information on compensation of employees and officers, a comparison of compensation figures derived from these two data sources can be interpreted as a rough indicator of the nonprofit employment not identified or covered by QCEW. QCEW wage figure was \$4.41 bn in 2005, and total compensation of employees reported by the IRS Form 990 filers was actually smaller, only \$4.22 bn in that year, which seems to suggest that the number of nonprofit establishment employees not included in Colorado QCEW data is negligible.