
Nonprofits And Philanthropy In Western North Carolina

KBT & Associates
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Introduction

In and of themselves, charitable foundations can be pretty powerless. No matter how great their assets or their desire to do good, their success requires partners – the entities in whom and with whom they invest their philanthropic resources.

These partners include the nonprofit organizations that provide services in the geographic area and/or field of endeavor that the foundation addresses.

Partners also include other philanthropies or charitable funders with similar interests. It is often through these funder collaborations that community investments can be taken to more impactful levels.

For young foundations, such as Dogwood Health Trust, identifying, mapping and meeting the nonprofits and funders in the communities they serve is a critical early step on the path to meaningful community investment.

This report provides an overview of roughly 1,200 501(c)(3) nonprofits based in the 18 counties and Qualla Boundary of Western North Carolina that comprise the home of Dogwood Health Trust. It also identifies 36 private foundations other than Dogwood that are based in North Carolina, are likely to fund in Western North Carolina and have funding interests that may align with those of Dogwood Health Trust.

Looking at nonprofits and funders by mission and place helps bring into focus the contours of the nonprofit landscape. With that comes greater insight into the varying strengths of each area and where there are gaps, which is vital to the wise exercise of philanthropic investment.

In its first few years, Dogwood Health Trust has worked diligently to learn about the issues and challenges facing Western North Carolina. Its numerous research reports (available on its website) provide a rich portrait of the region. This analysis, based on data collected in June and July 2023, is intended as a complement to that research.

Understanding Nonprofits, Philanthropy and the Independent Sector

Throughout our lives we are surrounded by the institutions of the Independent Sector. We are born in nonprofit hospitals, play on nonprofit sports teams, attend nonprofit schools, belong to nonprofit professional associations, join nonprofit civic groups, attend nonprofit cultural events, adopt pets from nonprofit animal shelters and worship in nonprofit faith communities.

Though nonprofit organizations, and the philanthropic entities that support them, are an integral part of the fabric of our lives, they are not well understood, and frequently misunderstood. (“Nonprofit” means they can’t make a profit, right? Wrong.) Let’s step back and look at the role of the Independent Sector.

American enterprise has three primary sectors:

PUBLIC SECTOR – Government and its agencies, which use *public* dollars for the *public* good;

PRIVATE SECTOR – “For profit” businesses, which use *private* dollars for *private* good;

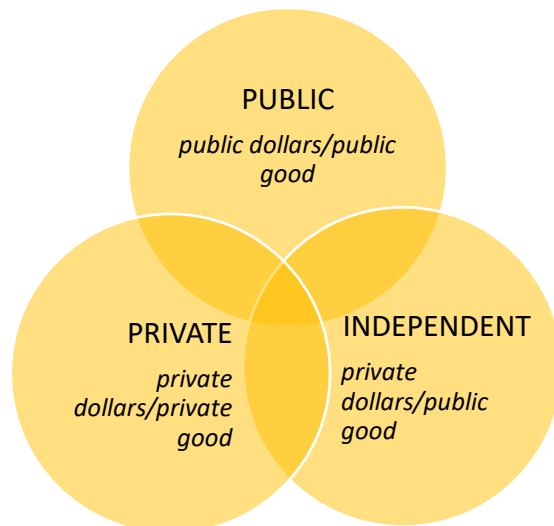
INDEPENDENT SECTOR – Philanthropic and charitable organizations, which use *private* dollars for the *public* good.

These three sectors do not operate in silos, however; they rub up against each other and often overlap.

For example, public schools may get a boost from “business partners” – private sector companies that contribute funds, materials or expertise. Government frequently turns to nonprofits to deliver publicly funded services (think privatization). Corporations frequently partner with philanthropy to fund important community initiatives. “Public-Private Partnerships” often feature government, philanthropy, nonprofits and the private sector working together on major community projects.

At their best, these collaborations allow each sector to bring its strengths to bear: for example, government’s ability to set policy and deploy strategic and substantial resources, nonprofits’ connections with community and ability to deploy resources at the grass roots’ level, and business’ ability to champion and market ideas across sectors and geographic boundaries.

Each has a role to play, but each is also distinct in mission and operations.



WHO IS IN THE INDEPENDENT SECTOR?

Within the Independent Sector, all entities are nonprofits, though they are not all the same *type* of nonprofit. The IRS, which determines nonprofit status, identifies four general categories of nonprofits:

CHARITABLE ORGANIZATIONS – Those operated “exclusively for religious, charitable, scientific, testing for public safety, literary [or] educational” purposes are exempt from federal income tax under section 501(c)(3) of the U.S. tax code. This group includes churches and religious organizations. In general, contributions to these organizations may be tax deductible to the donor.

PRIVATE FOUNDATIONS – These entities usually have a single major source of funding (an individual, a family or a business) and grantmaking is their primary activity.

POLITICAL ORGANIZATIONS – These Section 527 entities accept contributions and make expenditures for a political cause.

OTHER NONPROFITS – These organizations qualify under sections other than 501(c)(3) and include civic leagues, social clubs and labor organizations.

When individuals discuss “nonprofits” they generally are referring to the first group – Charitable Organizations. “Philanthropy” generally refers to Private Foundations *plus* those Charitable Organizations that are primarily engaged in grantmaking (such as community foundations).

WHAT MAKES A NONPROFIT A NONPROFIT?

Despite being called “nonprofit,” an organization’s designation has nothing to do with its profitability.

“Nonprofit” is a tax status, nothing more. A 501(c)(3) organization is exempt from most taxes, and, generally speaking, contributions it receives may be tax deductible for the donor.

That tax status is determined by the IRS, based on a number of rules. One of the key rules for 501(c)(3) charitable organizations – nonprofits -- is the **Private Inurement Rule**, which states that “the organization must not be organized or operated for the benefit of private interests, and no part of [its] net earnings may inure to the benefit of any private shareholder or individual.” (IRS)

In other words, while owners and shareholders of a private, for-profit company may benefit financially from the business’ success, no individual associated with a charitable organization may benefit financially from the organization’s success.

Why?

Because charitable organizations are considered to be operating for the public good, even though they may be financed largely with private dollars. In exchange for federal tax exemption (and the potential for donors to deduct their contributions), charitable organizations agree to set greed and gain aside and operate in the public interest.

To ensure that this happens, the IRS requires nonprofits and private foundations to register with the IRS, and most are required to make some type of annual filing. For the smallest organizations that means little more than providing current contact information to the IRS each year. For larger organizations, generally those with incomes greater than \$50,000, it means filing a tax return, which offers a snapshot of their financial condition and activities for the year. These annual tax returns are open to the public, and it is the data they contain that provides the basis for this analysis.

While nonprofit and private foundation tax returns have been public for decades, it has only been in the last 20 years that technology has made them readily accessible. With that accessibility, scholars and lay persons have increased their understanding of the ways in which nonprofits operate and are financed. That, along with the dramatic economic and social events of the 21st Century, has prompted nonprofits to pay closer attention to their business models and their accountability to the public.

About This Study

Nonprofits and Philanthropy in Western North Carolina draws on data provided by North Carolina-based nonprofit organizations to the Internal Revenue Service via Forms 990, 990EZ and 990PF.

As such, it offers both a complete and incomplete picture of the nonprofit sector in Western North Carolina.

The picture is complete in the sense that it captures all of the organizations within the U.S. structure established to recognize nonprofit organizations. Thus, it captures virtually all of the nonprofit organizations with the greatest resources – financial, human, programmatic and reputational – that will impact the people of Western North Carolina.

The picture is incomplete in that it does not capture organizations that reside outside of this structure. Two groups are worth noting here: The study does not capture local chapters of those large national organizations that file a consolidated tax return. The study also does not capture small, grass roots organizations that operate under the auspices of churches (which are not required to file) or fiscal agents or sponsors. In the case of the latter, the small organization's financials are included in those of the larger organization.

The study did identify more than 4,000 Western North Carolina-based nonprofits and more than 250 North Carolina-based private foundations through the IRS Exempt Organization Business Master File.

The IRS requires all 501(c)(3) charitable organizations with annual revenues of \$50,000 or more to file a form 990 or 990EZ. Excluded are churches and other religious organizations or instrumentalities of states or political subdivisions. All private independent foundations are required to file a form 990PF.

IRS data on these organizations was collected in June and July 2023. Of the 1,223 organization returns used in this study, 53% were from fiscal 2021 and 44% were from fiscal 2022 or 2023.

County demographic data comes from the U.S. Census Bureau and generally reflects 2022.

Health status data comes from County Health Rankings & Roadmaps, a program of the University of Wisconsin Population Health Institute and reflects 2022.

Key Findings

Western North Carolina is home to 1,268 nonprofit organizations recognized by the IRS as 501(c)(3) public charities large enough to be required to file an annual tax return. Of those, the IRS has current data on 1,187.¹ In addition, Western North Carolina is home to 17 private independent foundations recognized by the IRS, some, but not all, of which make grants to organizations in Western North Carolina.

The nonprofit sector is a significant economic force in Western North Carolina. Public charities generated roughly \$3 billion in revenue, spent more than \$2.6 billion and held assets valued at \$4.7 billion. The 17 private foundations, meanwhile, held assets valued at \$2.4 billion. Public charities reported employing more than 33,100 individuals with a total payroll of \$981.3 million.

Human Services, General Education and Arts & Culture are the most common social purposes of Western North Carolina nonprofits. Almost 40% of the region's nonprofits focus their efforts in one of these fields.

Though taken together, the region's nonprofits generated almost \$3 billion in revenue in the most recent year, most nonprofits in Western North Carolina are small: 72% had annual revenue of less than \$1 million.

Nonprofits are not evenly distributed across North Carolina. More than one third of the region's nonprofit organizations are in Buncombe County. There are more nonprofits in Buncombe County than in all six of the westernmost counties, or all seven of the easternmost.

Western North Carolina nonprofits have relatively strong financials. Only 16% of these organizations spent more than they earned in the most recent year, and revenue streams are nicely balanced, with nonprofits relying more on earned revenue than on contributions or grants.

Though there are only 17 private foundations based in Western North Carolina, there are more that fund, or have the potential to fund, in the region. Of the 275 private foundations based in North Carolina, 37 (including those based in Western North Carolina) have the practice or potential to support nonprofit activities in Western North Carolina.

¹ IRS Exempt Organization Business Master File, June-July 2023. Those organizations without current records are either noncompliant, too new to have filed their first return, or have closed or relocated out of the region since IRS records were last updated.



PUBLIC CHARITIES

In the summer of 2023, the Internal Revenue Service Exempt Organization Business Master File included 4,179 public charities with a 501(c)(3) exemption located in the 18 counties and Qualla boundary of Western North Carolina.

Most of these organizations are required to file an IRS Form 990N, which asks only their name, location and contact information. They are not required to file tax returns with the IRS, either because they are too small (annual revenues less than \$50,000), or because they fall in one of several categories of organizations that are exempt from filing, such as churches and other religious organizations or instrumentalities of states or political subdivisions.

Only 1,268 of the 4,000-plus nonprofits are required to file tax returns. A few of these are noncompliant, others have recently relocated or closed their doors, and some are so new that they have not yet filed their first tax return. All told, 1,187 501(c)(3) nonprofits based in the region had a current tax return on file. While there were a few returns from 2019 and 2020, most returns reflected fiscal years 2021 (54%) or 2022/2023 (44%).

These 1,187 nonprofits form the cohort upon which this portion of the study is based.

WNC PUBLIC CHARITIES	
Total 501(c)(3) organizations	4,179
Required to File Tax Return	1,268
Noncompliant	27
Relocated or Closed	19
Too new to have filed	35
Total Filing Returns	1,187

WHAT DO WESTERN NORTH CAROLINA NONPROFITS DO?

While we commonly think of nonprofits as helping those in need, nonprofits, in fact, have a wide range of social purposes, or missions, including recreation, public safety, advancing religions or protecting animals and the environment. But more than half – 56% -- of Western North Carolina nonprofits work in five fields of interest:

HUMAN SERVICES -- The largest cohort of nonprofits – in Western North Carolina and in other communities studied – supports people in need. Nonprofits working in the field of Human Services comprise almost one-fifth of the organizations in this study. These are the organizations that provide shelter, clothing and food to those in need, whether homeless, disabled, at risk of violence, incarcerated or struggling with substance abuse. These nonprofits also provide an array of supports to families, adults, youth and elders.

GENERAL EDUCATION -- General Education organizations comprise another 10% of Western North Carolina nonprofits. These are the entities that provide education for children from birth through grade 12. Almost half of these are either charter schools or private schools.

ARTS & CULTURE -- These organizations, which comprise another 10% of the region’s nonprofits, are theaters, museums, symphonies and dance groups. The cohort also includes fairs and festivals celebrating local culture, historic preservation efforts and the community facilities that are home to these activities.

FIRE & RESCUE – North Carolinians rely on a large network of nonprofit fire and rescue organizations. While many have roots in volunteer fire departments, most today rely on paid employees and are supported by some level of public funding. In Western North Carolina, 9% of nonprofits are Fire & Rescue operations.

GENERAL HEALTH – The 101 nonprofits working in the field of General Health comprise another 9% of the total. These are free clinics and other affordable health care options, patient support organizations, and organizations that provide or support mental health, maternal health and general health and well-being. Not included here are large health institutions such as in-patient hospitals and nursing homes.

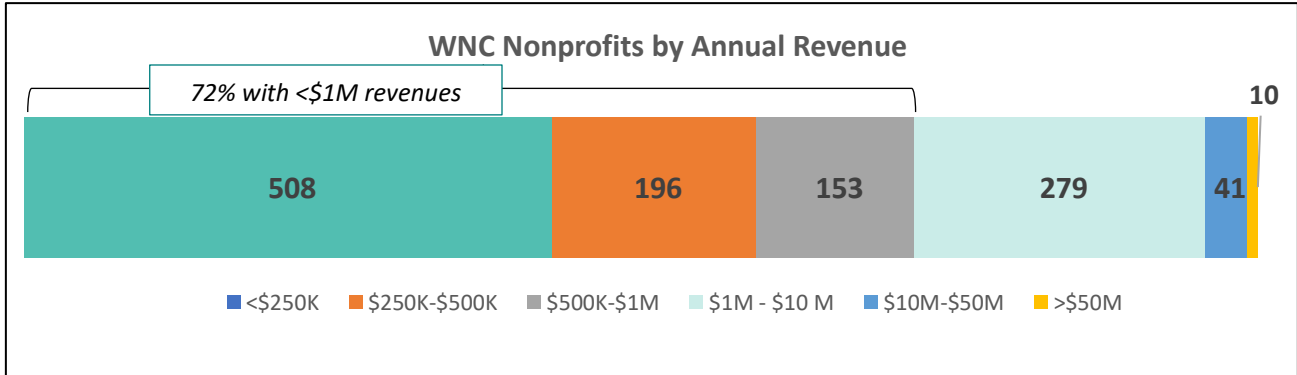
A complete list of fields with definitions can be found at the end of this report.

WNC NONPROFITS BY FIELD	
Human Services	226
General Education	118
Arts & Culture	117
Fire & Rescue	101
General Health	101
Religion	75
Public Support & Benefit	63
Animal Protection	54
Environment	50
Community Development	42
International	42
Housing	32
Professional Education	30
Recreation	30
Equity, Justice & Civic Life	21
Higher Education	20
Health Institutions	19
Food & Agricultural Technology	18
PTAs & Booster Clubs	15
Scholarships	13

HOW LARGE ARE WESTERN NORTH CAROLINA NONPROFITS?

Collectively, the 1,187 nonprofits held **\$4.73 billion in assets** in the most recent year.

They generated **\$2.99 billion in revenues**. More than **\$666 million of that revenue came in the form of charitable contributions and gifts**.

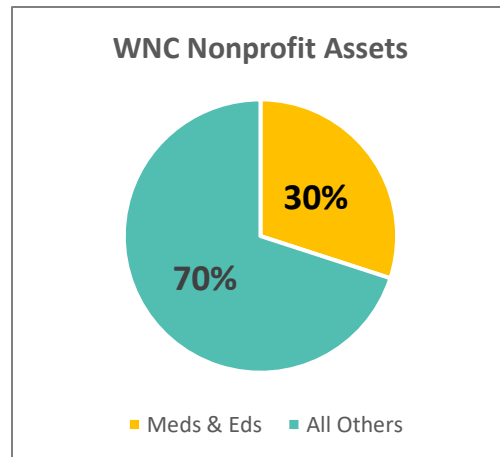
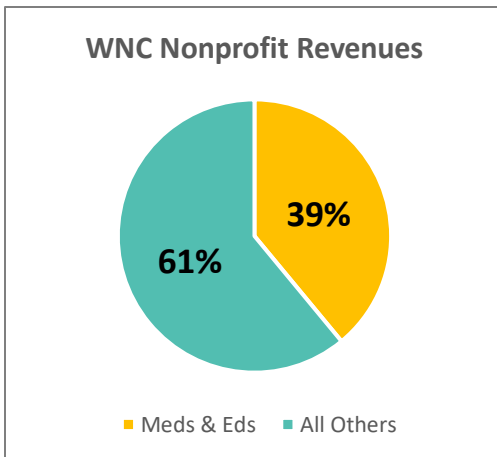


Despite these substantial numbers, most of these nonprofits are small by financial standards.

72% of nonprofits had annual revenues of less than \$1 million, and more than half of those had revenues below \$250,000. This is not unique to Western North Carolina. In region after region, the vast majority of nonprofits are small, with revenues at or below \$1 million a year. This speaks to the intimate and community-based character of so many nonprofits and highlights the difference between organizations that can have great impact in their neighborhood and those that can extend impact over a wider region.

At the other end of the spectrum are the “Meds & Eds.” Of the 1,187 nonprofits, 39 -- 3% -- are Health Institutions (in-patient hospitals and nursing homes and their affiliated physician groups, management companies and supporting organizations) or institutions of Higher Education and their supporting organizations.

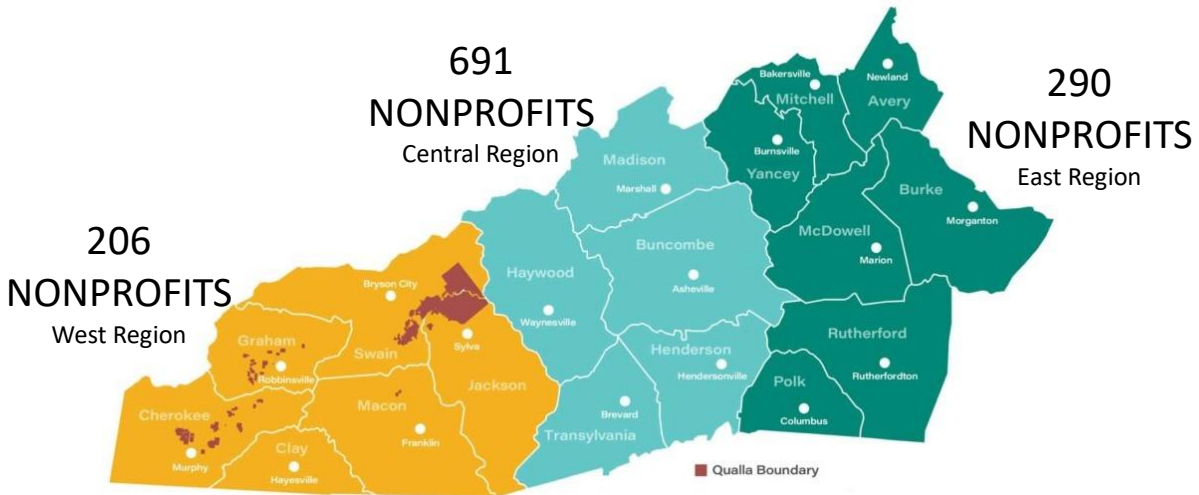
These 39 nonprofits together account for 39% of nonprofit revenues and 30% of nonprofit assets.



HOW ARE WESTERN NORTH CAROLINA NONPROFITS DISTRIBUTED?

Nonprofits are not distributed evenly across Western North Carolina.

More than half of the organizations – 58% - are in the Central Region, which is home to Buncombe County and the City of Asheville and its surrounding neighborhoods. One quarter of the organizations are in the East Region and the remaining 17% are in the West Region.



West Region		Central Region		East Region	
Cherokee County	29	Buncombe County	414	Avery County	25
Clay County	18	Haywood County	55	Burke County	77
Graham County	9	Henderson County	125	McDowell County	30
Jackson County	62	Madison County	32	Mitchell County	29
Macon County	64	Transylvania County	65	Polk County	38
Swain County	16			Rutherford County	65
Cherokee Community*	8			Yancey County	26
*The Cherokee Community is that portion of the Qualla Boundary located in Swain and Jackson counties that is identified as a Census Designated Place by the Census Bureau.					

HOW ARE WESTERN NORTH CAROLINA NONPROFITS FINANCED?

The Public Sector is funded by public dollars, raised through government taxes and fees. The Private Sector is funded by profits from the sales of goods and services. The Independent Sector – specifically Charitable Organizations – is funded through a matrix of funding sources, including contributions (individual and institutional), government funds, earned income and other income sources.

Among these multiple revenue streams, four are noteworthy:

CONTRIBUTIONS – This includes gifts from individuals as well as institutional gifts (grants from foundations, whether corporate or private, and outright gifts from business entities), contributions from federated campaigns such as United Way, and in-kind gifts (quantities of pharmaceuticals donated to a free health clinic, for example).

GOVERNMENT FUNDING – Public dollars come through government grants as well as through government contracts. Generally, the latter are counted as “earned income” (Medicaid reimbursements, for example).

EARNED INCOME -- This may include income earned through “commercial” efforts (the concession stand run by the booster club), through fees for services, membership fees or admission fees, or from a host of creative, revenue-generating initiatives. It also includes government reimbursement for services, such as Medicaid payments, Pell grants and housing subsidies.

OTHER INCOME – This includes interest and investment income, royalties, sales of certain assets and other income.

Fifty years ago, contributions were the primary revenue stream for nonprofits. Today, however, nonprofits increasingly rely on earned income.

According to the Urban Institute, almost half – 47.5% -- of charitable organization income today is earned by the organization from private, non-government sources. Think of cultural organizations that charge admission to events or recreational leagues that charge a membership or participation fee. Private schools, colleges and universities charge tuition and fees. Other non-

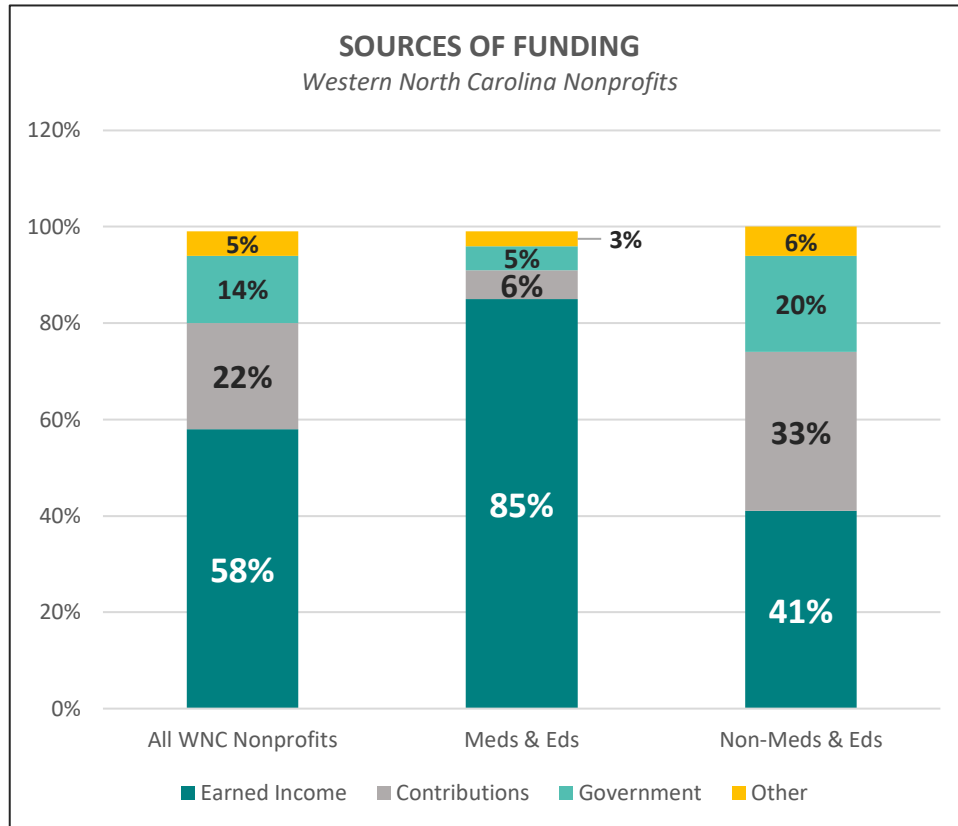
Why so many funding sources?

Consider the difference between a for-profit business – one that sells large home appliances, for example -- and a nonprofit business – say, one that provides shelter for victims of domestic violence.

The appliance business makes money from the sale of appliances; when demand for appliances goes up, it sells more units and makes more money.

But the shelter does not make money from the domestic violence victims. Rather than driving profit, they drive costs; when the number of victims needing shelter goes up, costs go up but there is no corresponding impact on revenue. The revenue to cover these costs must be generated in other ways.

“The lion’s share of nonprofit social service, healthcare, job training, housing and similar businesses provide services to one consumer but are paid by another – frequently by a dizzying array of others, including several levels and programs of government, various private philanthropies and individual givers,” writes Clara Miller in *The Looking-Glass World of Nonprofit Money: Managing in For-Profits’ Shadow Universe* (Nonprofit Quarterly).



profits have found ways to sell products related to their mission: a nonprofit homebuilder may sell excess building supplies; a shelter for domestic violence victims may operate a thrift store. Another quarter – 24.5% -- of organizational income is earned from government sources, reports the Urban Institute. In these instances, government has contracted with a nonprofit to deliver a service or benefit. Some of the largest examples are in higher education, where the government subsidizes the tuition costs for qualifying students through Pell grants, and in health care, where Medicaid and Medicare reimbursement provides important revenue streams. But there are other examples: some states have contracted out their child protective services system to nonprofits, others have turned to nonprofits to provide juvenile justice intervention programs.

Contributions remain an integral part of the financial matrix (particularly for smaller organizations) but frequently comprise less than half of total income.

This is true for the cohort of Western North Carolina nonprofits.

- Overall, contributions account for 22% of revenues.
- Among Health Institutions and Higher Education nonprofits, contributions accounted for only 6% of income; those nonprofits generate 85% of their revenues through earned income: tuition fees, Pell grants, Medicare/Medicaid and insurance payments and patient self-pay.
- Those nonprofits that are *outside* of the Meds & Eds group exhibit a healthy balance of revenue streams – primarily self-supporting but with robust contributions and relatively modest support from government grants.

HOW MANY PEOPLE DO WESTERN NORTH CAROLINA NONPROFITS EMPLOY?

Not all nonprofits have paid employees. Of the 1,187 nonprofits in this study, 691 reported having at least one paid employee. Those 691 organizations reported having **33,130 employees** with a **total payroll of \$981.3 million**, which results in an **average wage of \$29,620**.

Not surprisingly, Human Services organizations – the largest cohort – employed the greatest number of people – 10,128. But the second and third largest employers were Health Institutions and Higher Education – the Meds & Eds – which employed 9,147 individuals. Of the total payroll for Western North Carolina nonprofits, 42% was paid to employees of Meds & Eds.

In addition, 600 Western North Carolina nonprofits reported engaging a total of **60,368 volunteers**. The largest number of volunteers – 14,846 -- supported Human Services organizations.

NONPROFIT EMPLOYMENT BY FIELD	
Human Services	10,128
Health Institutions	4,888
Higher Education	4,259
General Education	3,963
General Health	3,345
Arts & Culture	1,294
Fire & Rescue	1,231
Environment	805
Religion	778
Animal Protection	504
Housing	449
Public Support & Benefit	392
Recreation	307
Equity, Justice & Civic Life	236
Community Development	191
Professional Education	185
Food & Agricultural Technology	88
International	68
Scholarship Funds	19

FIELDS REPORTING >1,000 VOLUNTEERS	
Human Services	14,846
Environment	8,533
Religion	6,365
Arts & Culture	3,863
Public Support & Benefit	3,807
Food & Agricultural Technology	3,730
General Education	3,586
Housing	2,801
Animal Protection	2,418
Fire & Rescue	1,826
General Health	1,559
Recreation	1,262
Community Development	1,244

DO WESTERN NORTH CAROLINA NONPROFITS ENGAGE IN PUBLIC POLICY ADVOCACY?

Many nonprofit organizations use public policy advocacy as a tool for advancing their mission. In this context, “public policy” refers to the laws, regulations, administrative rules and policies that govern the way the public’s business is done, and advocacy is the attempt to educate, influence and mobilize some portion of the public (voters, elected officials, regulators and others) to shape the direction of that public policy.

For many nonprofits, public policy advocacy is a way to be more proactive, rather than reactive, regarding issues of concern.

All charitable 501(c)(3) nonprofits are allowed to engage in public policy advocacy – lobbying – as long as the activity amounts to an “insubstantial amount” of the organization’s activities. That definition is decidedly vague. So, for nonprofits seriously interested in public policy advocacy, the IRS offers the 501(h) election.

By taking the 501(h) election, nonprofits get a much clearer definition of what they can and cannot do in terms of public policy advocacy.

Of the 1,187 nonprofits in Western North Carolina, only 31 have chosen to take the 501(h) election.

WNC Nonprofits Taking 501(h) Election	
Environment	8
Human Services	6
Equity, Justice & Civic Life	3
Health Institutions	3
Arts & Culture	2
Higher Education	2
Professional Education	2
Public Support & Benefit	2
Food & Agricultural Technology	1
General Education	1
Housing	1

PHILANTHROPIES & FUNDERS

“Institutional donors” – private foundations and public-charity funders – are important players in the Independent Sector.

In the most recent year, nonprofits in Western North Carolina attracted more than \$666 million in contributions.

While most contributions nationally (64%) come from individuals, 21% of total giving comes from foundations, according to Giving USA.

That benchmark suggests that these Western North Carolina nonprofits benefitted from \$140 million in foundation funding.

It is equally important to note that foundations and public-charity funders bring much more than money to the table for nonprofits.

When a funder invests in a nonprofit, it provides a measure of validation for the nonprofit’s work and its operations. It signals other funders that this is an organization worthy of investment. And it sends a message to the community that this nonprofit is doing valuable work – work that the funder is willing to put its reputation behind.

Private Foundations

As of summer 2023, the IRS identified 275 private foundations based in North Carolina.

As with charitable organizations, most of the foundations were relatively small: 62% had assets of less than \$20 million. (Foundations typically devote 5% of assets each year to qualifying charitable distributions, meaning a \$20-million-asset foundation likely grants out less than \$1 million a year after allowable administrative costs.)

Of the 275 North Carolina-based private foundations, 114 had assets greater than \$20 million and/or were based in Western North Carolina. Collectively, they held assets (fair market value) of \$20.5 billion.

By far the two largest of these are The Duke Endowment and Dogwood Health Trust. Together, their assets total almost \$7 billion.

A private foundation’s home base, however, may have little to do with the type and location of nonprofit it supports. There are private foundations based in Western North Carolina that did not fund any North-Carolina based charities in the most recent year.

Of the 114 foundations in the above cohort, 37 (including Dogwood) either fund or have the potential to fund in Western North Carolina. In other words, their funding footprint includes, or could include, Western North Carolina and/or their funding criteria includes health and wellness, economic opportunity, education and housing.

NORTH CAROLINA PRIVATE FOUNDATIONS	
Total Private Foundations based in North Carolina	275
Foundations with assets <\$20 million and/or based in Western North Carolina	114
Of the 114, foundations with the practice or potential to fund in Western North Carolina	37

Some of these foundations have been active in Western North Carolina in recent years. But many other foundations may not have made grants in Western North Carolina in some time, if ever. Still, there appears to be nothing in their policies or practices that prohibits granting in the western region of the state, and their fields of interest suggest that they could be compatible partners to the work of some Western North Carolina nonprofits.

The 37 current and/or potential Western North Carolina funders have **total assets of \$13.4 billion**. In the most recent year, they collectively made **total grants of \$542 million**.

Public Charity Funders

In addition to private foundations, there are more than 60 public-charity funders based in Western North Carolina. (These organizations all are included in the 1,877 nonprofits covered earlier in this report.)

Collectively, these public charity funders awarded more than \$61 million in grants in the most recent year.

They include:

COMMUNITY FOUNDATIONS & COMMUNITY FUNDS

Community foundations, by tradition, support only those organizations and activities within their defined geographic community.

There are six freestanding community foundations based in Western North Carolina that collectively made grants of more than \$38 million in the most recent year. These funds are based in Buncombe, Burke, Henderson, Polk, Transylvania and Yancey counties.

In addition, there are 19 community foundations, endowments and funds that benefit specific Western North Carolina communities. Ten of these operate as affiliate funds of The North Carolina Community Foundation in Raleigh; nine operate as affiliate funds of The Community Foundation of Western North Carolina in Asheville. For these funds, the Raleigh or Asheville foundation handles all of the administrative duties, but the funding decisions are made by local individuals and the grants are awarded to local organizations.

HEALTH FOUNDATIONS

Nine public charities in Western North Carolina identify as health funders. Most of these entities are legacy foundations created after the sale of a non-profit health institution in the community.

Collectively, these funders awarded \$11.6 million in grants in the most recent year.

PUBLIC EDUCATION FOUNDATIONS

There are six “public education foundations” – entities created to support public schools and public education in their home counties. They are in Buncombe, Haywood, Henderson, Jackson and Rutherford counties. (Two are in Buncombe County, one supporting county schools and one supporting Asheville city schools.)

OTHERS

The remaining 30 funders include United Way chapters, Rotary Clubs and giving circles as well as several nonprofits that operate thrift stores, book sales or special events to raise funds that are then distributed to area nonprofits.

Taxonomy

This study classifies nonprofits' fields of endeavor based on the primary work of the organization. Supporting organizations are classified in the same category as their beneficiary organization.

ANIMAL PROTECTION	Animal care and protection, zoos, animal rescue and adoption.
ARTS & CULTURE	Arts, arts education, cultural heritage and ethnic awareness, history, historical preservation, genealogy, literature, museums and curated exhibits, performing arts, visual arts.
COMMUNITY DEVELOPMENT	Community centers, community development corporations, economic development entities, business development, community beautification, neighborhood preservation and revitalization.
EDUCATION, GENERAL	Early childcare, pre-schools through high school, public and private, and their supporting organizations, community libraries.
EDUCATION, HIGHER	Post-secondary education institutions and their supporting organizations.
EDUCATION, PROFESSIONAL	Non-collegiate adult education and professional training programs, including trade programs, professional organizations.
ENVIRONMENT	Environmental protection, conservation, land use, climate change, energy conservation.
EQUITY, JUSTICE & CIVIC LIFE	Criminal justice, juvenile justice, civil rights, racial reconciliation, voter registration, public policy development, advocacy, media.
FIRE & RESCUE	Nonprofit rescue squads and fire departments, emergency and disaster response.
FOOD AND AGRICULTURAL TECHNOLOGY	Non-industrial farming and farm support organizations, farm-to-market and market development organizations.
HEALTH, GENERAL	Out-patient health care, including ambulatory primary care facilities, and their supporting organizations, "Wish" organizations, mental health services, disease specific programs.
HEALTH, INSTITUTIONAL	In-patient facilities and their supporting organizations, nursing homes providing skilled nursing, in-patient hospice.
HUMAN SERVICES	General human services including counseling and support, services for the disabled, services for elders, food, materials and emergency support for the needy, foster care services, positive youth development programs, shelters and protective spaces, non-medical services for veterans.
INTERNATIONAL	Organizations whose primary mission takes place/benefits those outside of the United States.
PTAs & BOOSTER CLUBS	PTAs and booster clubs.

PUBLIC SUPPORT & BENEFIT	Intermediary organizations, community leadership and volunteer development organizations, public charity funders.
RECREATION	Sports and recreation organizations.
RELIGION	Religious organizations where ministry and/or evangelism is the primary objective.
SCHOLARSHIP FUNDS	Scholarship funds.
