

The Economic Impact of Gwinnett County's Nonprofit Sector (Full Report)

"Success Lives Here"

Prepared for

The Gwinnett Coalition for Health and Human Services



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EXECUTIVE SUMMARY

The Economic Impact of Gwinnett County's Nonprofit Sector

The nonprofit sector in Gwinnett County is large, diverse, and growing. Nonprofit organizations work to better the community by directly addressing issues of concern through service or civic engagement. The nonprofit sector spans the political spectrum of ideas and encompasses every aspect of human endeavor, from symphonies and Little Leagues, to homeless shelters and day care centers. While every nonprofit is unique, all are based on the core value of people coming together around issues of mutual concern and common interest in pursuit of the common good. All of our lives are touched and in some cases transformed by nonprofits.

The purpose of this report is to summarize data on Gwinnett County's nonprofit sector and illustrate how nonprofits directly and significantly impact the economy. This analysis provides an estimate of the nonprofit sector's impact by comparing it to traditional areas of commerce and industry and demonstrating the sector's influence beyond its primary role as a provider of needed services. Contributing to the overall health of our economy, this report reveals three main points: nonprofits are unique in their capacity to leverage resources, stimulate the workforce, and improve the overall quality of life in Gwinnett County.

Leverage Resources:

Nonprofits have the ability to leverage a unique blend of resources from:

- federal, state and local governments,
- private donations and grants,
- in-kind and other contributions, and
- fees for services.

Stimulate the Economy:

Nonprofits impact the local economy through their ability to:

- Provide jobs and wages to residents,
- Circulate money in the economy through their purchases of goods and services,
- Represent a taxpaying workforce.

Improve Quality of Life:

Gwinnett County residents place their trust in the responsiveness, performance, and quality of services provided by the county's nonprofit sector. Thus, nonprofits also benefit us in several ways:

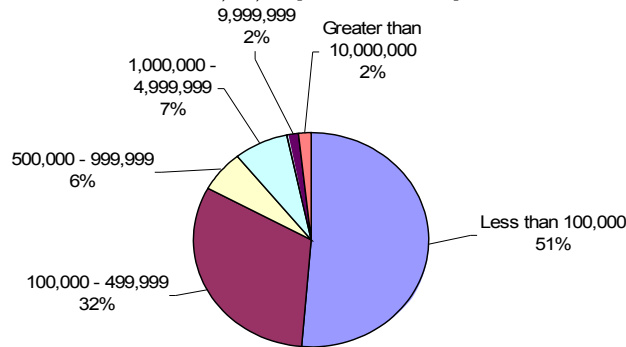
- Serving as a network of community leaders, policy makers, and businesses,
- As tools for community building,
- Fostering civil society,
- Strengthening our social fabric,
- Improving the quality of life, and
- Making Gwinnett County an ideal place to live and work.

The Gwinnett Coalition for Health and Human Services is pleased to present this report, in collaboration with the University of Georgia's Carl Vinson Institute of Government and the Georgia Center for Nonprofits, to promote a better understanding and appreciation of our county's nonprofit community. Through this report we aim to build awareness about the vital role nonprofits play and to educate policy makers, the media, and the public about Gwinnett County's nonprofit sector.

KEY FINDINGS

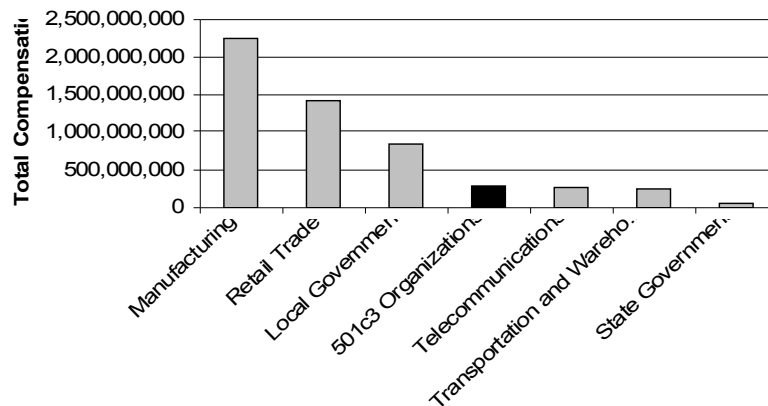
- In 2004, there were 1,577 nonprofit organizations located in the Gwinnett County, an increase of 443 percent since 1996.
- The value of assets held reached over \$1 billion in assets with over \$1 billion in gross receipts.
- Annual expenses for Gwinnett nonprofits totaled almost \$774 million, including over \$290 million in employee compensation. See Table 1.

Table 1 – Gwinnett Nonprofits’ Expenditure Levels



- Health and education constitute the largest nonprofit sectors in Gwinnett County.
- With a \$290 million payroll, the nonprofit sector is large both in absolute terms and relative to other sectors in the county. Gwinnett County nonprofits have a greater local payroll than the state government, transportation and warehousing, or telecommunications sectors. See Table 2.

Table 2 - Total Compensation of Gwinnett County Nonprofit Sector Compared to Selected Industries, 2001



- Over the period of 2000 to 2035, an average of 13,900 jobs in Georgia are projected to exist because of the Gwinnett County nonprofit sector. Approximately 11,600 of those jobs are forecast to be located in Gwinnett County. This indirectly results in the addition of 3 jobs in other industries for every one job in the nonprofit sector.
- Gwinnett County nonprofits are projected to provide an average of 5,966 jobs per year over the 36 year study period and an average of \$260 million in additional personal income.

- During the study period, the existence of the Gwinnett County nonprofit sector is forecast to result in an average of \$559 million additional personal income in the state of Georgia, including \$423 million in Gwinnett County.
- On average, \$503 million in revenue will be generated each year for Georgia businesses because of the presence of the Gwinnett County nonprofit sector, including \$411 million in Gwinnett County.
- From 2000 to 2035, the state government will receive \$612 million in net revenue attributable to the existence of the Gwinnett County nonprofit sector, or an average of \$17 million annually.
- If local county government were to assume the activities of Gwinnett County's nonprofit sector, significant budget deficits would occur. That is, budget deficits of between \$6.1 million and \$18 million annually would occur depending on the financing approach.

CONCLUSION

This report offers the first in-depth examination of the size and scope of Gwinnett's nonprofit community in terms of its overall economic magnitude. Our findings demonstrate that nonprofits are a significant economic force in Gwinnett County, directly generating over \$411 million in revenue each year; **indirectly creating 3 jobs in other industries for every one job in the nonprofit sector** (more than 11,000 jobs annually); supporting a payroll of over \$290 million; and providing valuable services that impact virtually every Georgia resident. Gwinnett's nonprofit sector clearly contributes to the vitality of the economy beyond the services it provides to the population. As a network, Gwinnett's nonprofits provide quality of life services to residents in all economic strata's. However, as the data demonstrates in this report, this nonprofit network also contributes to statewide and local economies in effect providing a valuable return on investments going to support nonprofit services. Therefore, in the course of their work, Gwinnett's nonprofit organizations demonstrate a collective and direct economic strength that will continue to sustain this momentum in the future.

State and local governments, as well as funding sources and businesses considering giving support to nonprofits should use this report to:

- Understand the range of nonprofit services.
- Understand the extent to which nonprofits not only improve a community's quality of life, but its overall economy.
- Recognize how the existence of nonprofits boosts other industries.
- Recognize the value of partnering with nonprofits who can contribute to future discussions on economic development.
- Utilize the skills of nonprofit leaders to enhance efforts at fundraising, needs analysis, strategic planning and program improvement.

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Dr. Tanner specializes in impact analysis and economic modeling of the indirect and induced impacts of changes in public policy, improvements to transportation and other infrastructure, existing and proposed business ventures, and the economic impact of proposed and existing government programs. He also has experience conducting client-based, applied economics research on the statewide and regional impacts of tax policy, economic development initiatives, transportation projects, environmental and energy policy, health care, and tourism.

Appendix Report

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METHODOLOGY, DATA, AND ASSUMPTIONS

The Vinson Institute's Policy Insight Model

Researchers at the Vinson Institute used a policy insight model known as the Georgia Economic Modeling System (GEMS). GEMS was developed specifically for state and local policy analysis and forecasting in Georgia using data from the Bureau of Economic Analysis, the Bureau of Labor Statistics, the Department of Energy, the Bureau of Census, and other public sources.

The policy insight model is structural in nature, meaning that it clearly includes cause-and-effect relationships. The model is based on two key underlying assumptions from mainstream economic theory: (1) households maximize utility and (2) producers maximize profits.

In the model, businesses produce goods to sell to other firms, consumers, investors, governments, and purchasers outside the region. Output is produced using labor, capital, fuel, and intermediate inputs. Demand for labor, capital, and fuel per unit of output depends on relative costs because an increase in the price of any one of these inputs leads to substitution away from that input to other inputs. Labor supply depends on the number of people in the population and the proportion of those people who participate in the labor force. Economic migration affects population size; people will move into an area if the real after-tax wage rates or the likelihood of being employed increases in a region.

In the model, supply and demand for labor determine wage rates, these wage rates, along with other prices and productivity, determine the cost of doing business for every industry in the model. An increase in the cost of doing business causes either an increase in prices or a decrease in profits, depending on the market for the product. In either case, an increase in costs would decrease the share of the local and U.S. market supplied by local firms. This market share, combined with the demand previously described, determines the amount of local output. The model also has many other feedbacks. For example, changes in wages and employment affect income and consumption, while economic expansion changes investment and population growth influences government spending.

Within the model, nonprofit organizations and other firms produce goods and services that are purchased either by final consumers or by other firms as inputs to their own production processes. Nonprofits and other firms also purchase labor, capital, and other inputs. Labor and capital requirements depend on both output and relative costs. Population and labor supply contribute to demand and to wage determination. Economic migrants, in turn, respond to wages and other labor market conditions. Supply and demand interact in the wages, prices, and profits block. Prices and profits determine market shares. Output depends on market shares and the components of demand. The model brings together all of the elements to determine the value of each variable for each year in the baseline forecasts. Interindustry interactions that are included in input-output models are used to estimate the values of other regional economic variables. In order to broaden the model in this way, it was necessary to estimate key relationships. Extensive data sets covering all areas in the country and two decades worth of research were used to ensure that the model was theoretically sound and based on all of the relevant data available.

The model has strong dynamic properties; that is, it forecasts not only what will happen but also when it will happen. It enables long-term predictions that have general equilibrium properties, meaning that the long-term properties of general equilibrium models are preserved, accurate year-by-year predictions are maintained, and key equations can be estimated by using primary data sources.

The effects of nonprofits on the state and local economies are determined by comparing a baseline forecast with an alternative forecast that incorporates the assumptions used for this study. The baseline forecast uses recent data (2000-2005) and thousands of equations to generate projected economic activity for a particular region for a specified time period of up to 30 years (2006-2035). The policy variables in the model are set equal to their baseline values when solving for the baseline forecasts. To estimate the effects of the nonprofit sector, baseline values are adjusted to remove the economic contributions of the nonprofit sector. The impact estimates presented in this report reflect the differences between the baseline and the alternative forecasts for Gwinnett County and the entire state.

Data and Underlying Assumptions

Analysis began by gathering information regarding gross receipts and wage expenditures for Gwinnett County nonprofits. The main sources of data were datasets obtained from the National Center for Charitable Statistics (NCCS). The NCCS compiles data from the annual returns that charitable organizations file with the Internal Revenue Service (IRS). These data were supplemented where necessary with information obtained from the Foundation Center, which makes available copies of actual returns filed by nonprofit organizations.

The NCCS dataset identifies the county in which each nonprofit was located and provides information which allows a North American Industry Classification System (NAICS) code to be assigned to each nonprofit. The NAICS codes are used by the economic model to estimate the types of goods and services purchased and produced by each nonprofit organization.

The gross receipts of charitable nonprofits come from three primary sources: government grants, charitable donations from individuals, and fees for service, such as hospital charges. Unfortunately, the NCCS data do not allow us to identify the portion of each nonprofit's funding that comes from each source. However, the Gwinnett Coalition for Health and Human Services conducted a funding survey that showed that approximately 16.83 percent of revenue received by Georgia nonprofits was received from the federal government and that approximately 29.57 percent of nonprofit resources were received in the form of in kind contributions.

In estimating the economic and fiscal impact of the nonprofit sector, we conducted several impact simulations using alternative assumptions. The first scenario assumed that if the Gwinnett County nonprofit organizations did not exist, comparable nonprofits outside the county would receive the grants, donations, and service charges instead. This scenario is the most optimistic picture of Gwinnett County's nonprofit sector's impact and so can be thought of as defining the largest economic impact of Gwinnett's nonprofits.

The second simulation took the profoundly pessimistic view that nonprofits only contribute to the economy to the extent that they bring in money from the federal government (which would otherwise not come into the state), or to the extent that they receive in-kind donations (which generally are not received by anything but nonprofits). This scenario defines the minimum possible economic impact that can be attributed to nonprofits. Finally, two alternative scenarios were run, looking at the fiscal implications if the government were forced to step in and take over the activities of nonprofits. These scenarios look at the alternative of financing such a "takeover" through deficit spending, or through an increase in property taxes.

Impacts Not Included in the Analysis

According to the NCCS, approximately two-thirds of registered charities are not required to file an annual return with the IRS.¹ These charities are excluded from the analysis. The NCCS notes that most of these charities are exempt from filing because their annual gross receipts are less than \$25,000. Because of their small size, the expected economic impact of any individual exempt charity is most likely quite small. However, because of the large number of such charities, their cumulative impact may in fact be significant.

The nonprofit sector also clearly contributes to the vitality of the local economy through the services it provides to the population. Nonprofit organizations provide many different services to the public, including health services, substance abuse counseling, cultural activities, youth development, and many more. These services contribute to the local economy by such means as increasing workforce productivity and enhancing the attractiveness of the community to outside industries. While these are important components of the role nonprofits play in the economy, these impacts are beyond the scope of this analysis.

Nonprofits should use this report to:

- Insert themselves in local and state policy discussions about economic development.
- Seek inclusion in budget discussions as an industry.
- Mitigate local property tax challenges.
- Seek industry-wide exemption from sales tax and other nonprofit business-friendly policy.
- Seek leadership inclusion on boards, committees, and other governmental decision bodies that shape state, local, or departmental strategy.
- Promote partnerships with local industry.
- Enhance communications to position themselves beyond “quality of life benefit” toward a blended statement of quality and economic benefit.

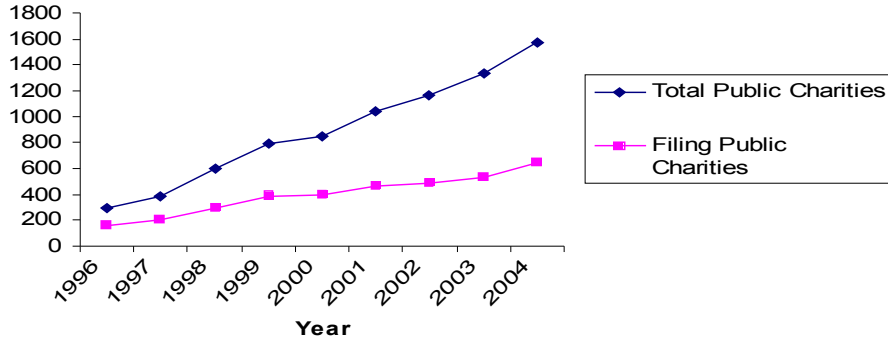
¹ National Center for Charitable Statistics. Undated. *Overview of NCCS Data Files*. Retrieved July 18, 2005 from <http://nccsdataweb.urban.org/FAQ/index.php?category=90>.

THE SIZE AND SCOPE OF THE NONPROFIT SECTOR IN GWINNETT COUNTY

According to the National Center on Charitable Statistics:

- In 2004, there were 1,577 public charities located in Gwinnett County. This figure represents an increase of 443 percent over the 1996 total of 290. However, many of those charities have annual gross receipts under \$25,000 and are not required to file a return with the IRS. In 1996, there were 154 filing charities located in Gwinnett County. By 2004 this number had increased by 318 percent to 644 (Figure 1).

Figure 1 – Gwinnett County Public Charities, 1996-2004



* Organizations that filed Form 990 within 24 months of the Business Master File release date

Source: Internal Revenue Service, Exempt Organizations Master File, 501(c)(3) Public Charities, various years. The Urban Institute, National Center for Charitable Statistics, http://nccsdataweb.urban.org/tablewiz/tw_pc.php

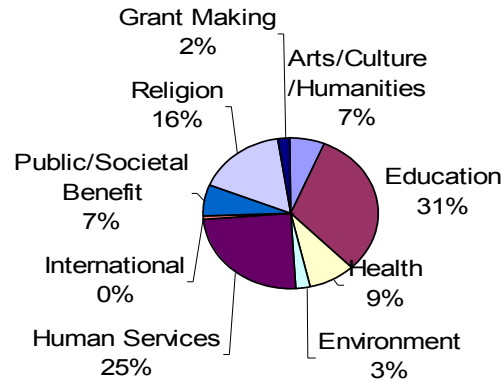
- In 2001, the value of the 353 Gwinnett County nonprofits reached over \$1 billion in assets. These nonprofits collected over \$1 billion in gross receipts and incurred over \$773 million in expenses, including more than \$290 million in salaries and wages (Figure 2).

Figure 2 - Summary Statistics for Gwinnett County Nonprofits, Fiscal Year 2001

Sector	Organizations	Assets	Gross Receipts	Expenses	Wages
Arts, culture, and humanities	17	8,541,748	17,533,606	8,058,908	2,072,385
Education	79	70,178,297	171,144,257	50,435,184	18,991,316
Health	22	386,984,752	293,958,104	295,241,396	117,907,979
Environment	7	1,932,872	3,209,097	1,392,367	523,570
Human services	63	29,071,977	55,117,419	25,918,130	4,761,277
International	1	28,420	11,920	16,500	-
Mutual benefit	-	-	-	-	-
Public and societal benefit	15	23,857,637	31,269,909	27,925,314	5,618,578
Religion	42	11,663,297	9,153,135	11,212,942	3,251,321
Unknown					
Total Charities	347	989,422,049	1,046,499,808	765,877,321	290,025,721
Grant-making organizations	6	12,355,324	15,950,639	7,715,246	441,362
Total 501(c)(3) Nonprofits	353	1,001,777,373	1,062,450,447	773,592,567	290,467,083

- The health and education sectors are the two largest sectors by any financial measure. In terms of assets or gross receipts, the human service sector is the third largest. In terms of expenses or wages, public benefit charities are the third largest. In terms of the number of organizations, the education sector is the largest with 79 charities. Figure 3 lists the type of nonprofits by sector in 2001.

Figure 3 – Nonprofits by Type in Gwinnett, 2001

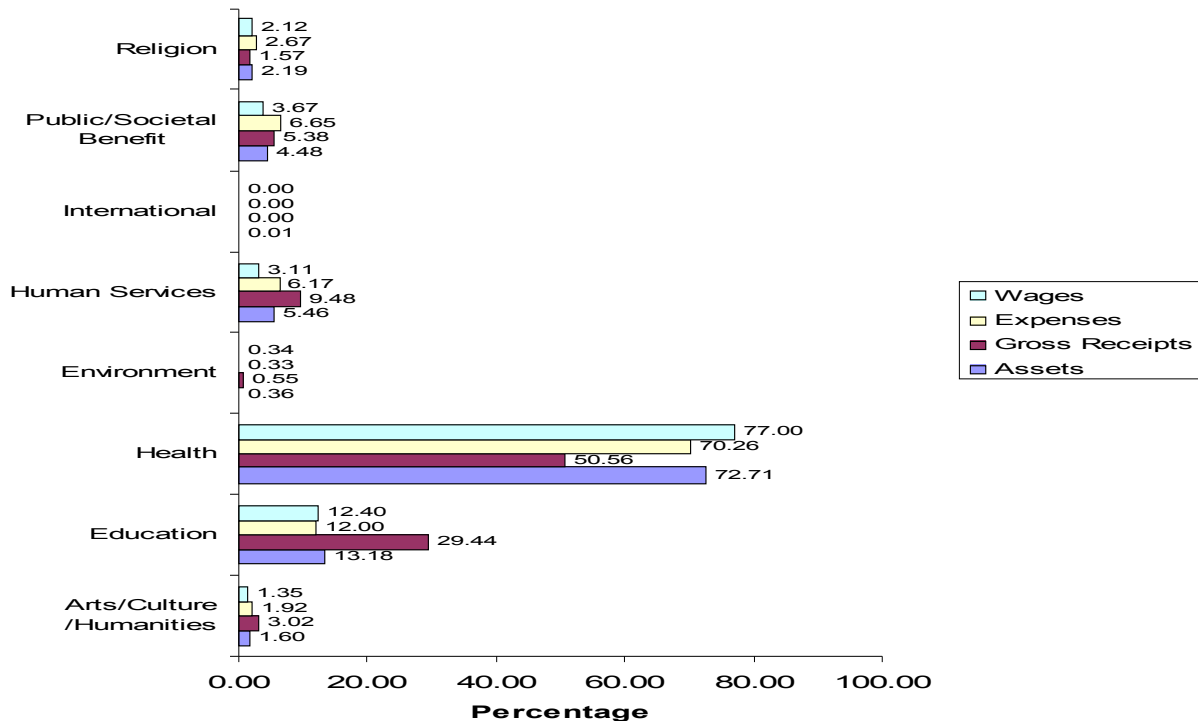


Source: The Urban Institute, National Center for Charitable Statistics, Public Charities Core Files, various years, <http://nccsdataweb.urban.org/>

Top 10 Largest Gwinnett County Charities by Assets and Gross Receipts

- The largest nonprofits in Gwinnett County are in the health and education sectors in terms of both assets and gross receipts. See Figure 4.
- The top ten account for 50 percent of all assets and almost 43 percent of all receipts.

Figure 4 – Assets, Gross Receipts, Expenditures, and Wages of Gwinnett Nonprofits by Sector, 2001



Source: The Urban Institute, National Center for Charitable Statistics, Public Charities Core Files, various years, <http://nccsdataweb.urban.org/>

For a complete list of Gwinnett County nonprofit organizations (filing IRS returns), see the end of the report.

Gwinnett County Grant Making Charities

Figure 5 lists all Gwinnett County grant making charities with their assets and gross receipts. Most of these charities are quite small, compared to the largest operating charities.

Figure 5 - Gwinnett County Grant Making Charities, Assets and Gross Receipts, FY 2001

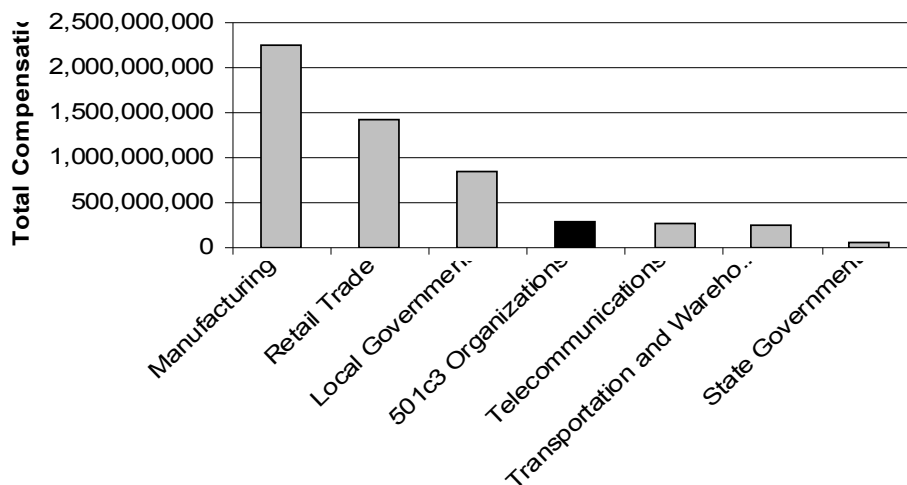
Asset Rank	Charity Name	Assets	Gross Receipts
1	The Gwinnett Foundation Inc	12,098,961	8,469,169
2	Tappi Foundation Inc	3,673,180	1,095,772
3	Grayson Cluster Schools Foundation Inc	62,213	34,400
4	Dacula Falcon Foundation Inc	45,804	107,308
5	Dacula Elite Inc	38,323	79,966
6	Amigos For Christ	32,158	2,568,709
		15,950,639	12,355,324

Source: The Urban Institute, National Center for Charitable Statistics, Public Charities Core Files, various years, <http://nccsdataweb.urban.org/>

Comparison to Other Industries

With a total payroll exceeding \$290 million and total employment exceeding 6,200 persons², the nonprofit sector constitutes a relatively large industrial sector. As illustrated in Figure 6, the Gwinnett County nonprofit sector has total compensation within the county greater than that of the state government, transportation and warehousing, or telecommunications sectors. The nonprofit sector has total compensation approximately one-third that of the local government sector, one-fifth that of the retail trade sector, and approximately 13 percent of that of the manufacturing sector.

Figure 6 - Total Compensation of Gwinnett County Nonprofit Sector Compared to Selected Industries, 2001



² Salamon, Lester M. and Stephanie Lessans Geller. 2004. *Georgia Nonprofit Employment*. Baltimore: Johns Hopkins Center for Civil Society Studies. Employment total is for calendar year 2002.

THE MAXIMUM ECONOMIC IMPACT OF THE NONPROFIT SECTOR

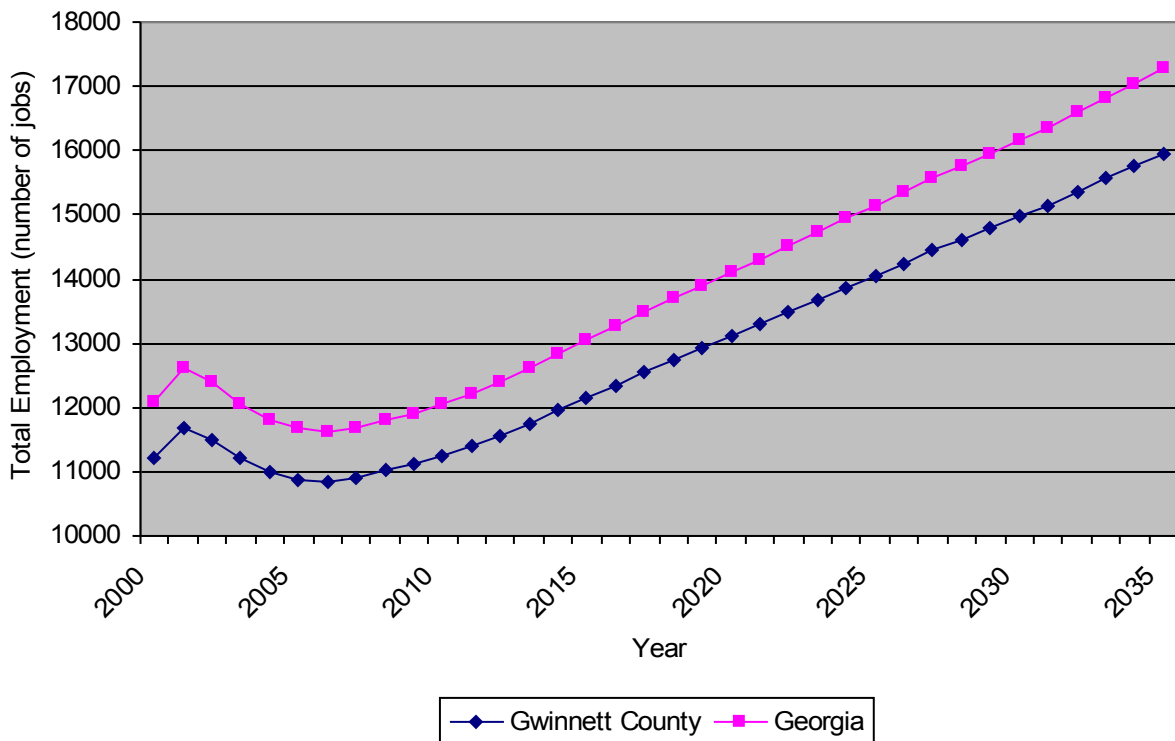
This section of the report presents the maximum estimated economic impact of the nonprofit sector on the Gwinnett County and Georgia statewide economy for the 2000 – 2035 study period. The estimates were produced by comparing baseline and alternative forecast of the most optimistic picture of the impact of Gwinnett County nonprofits, as described earlier. The estimates represent the effects of the nonprofit sector on five key measures of the state and local economies: employment, gross regional product, real personal income, state government fiscal impact, and local government fiscal impact.

Employment

The Gwinnett County nonprofit sector is forecasted to have an increasing impact on Gwinnett County and statewide employment throughout the 2000 – 2035 period.

- In the early years of the forecast period, the sector is responsible for about 12,000 jobs, most of which are located in Gwinnett County.
- By 2035, the nonprofit sector will account for over 17,000 jobs, including almost 16,000 in Gwinnett County.
- Over the period, the average effect on statewide employment is approximately 13,900 jobs.
- The average effect on Gwinnett County employment is forecast at 12,900 jobs.
- These employment figures include not only those people employed within the nonprofit sector, but also indirect employment that results from the increase in economic activity associated with the nonprofit sector. The effect on employment over the period is illustrated in Figure 7.

Figure 7 - Impact of Gwinnett County Nonprofit Sector on State and Local Employment, 2000 – 2035

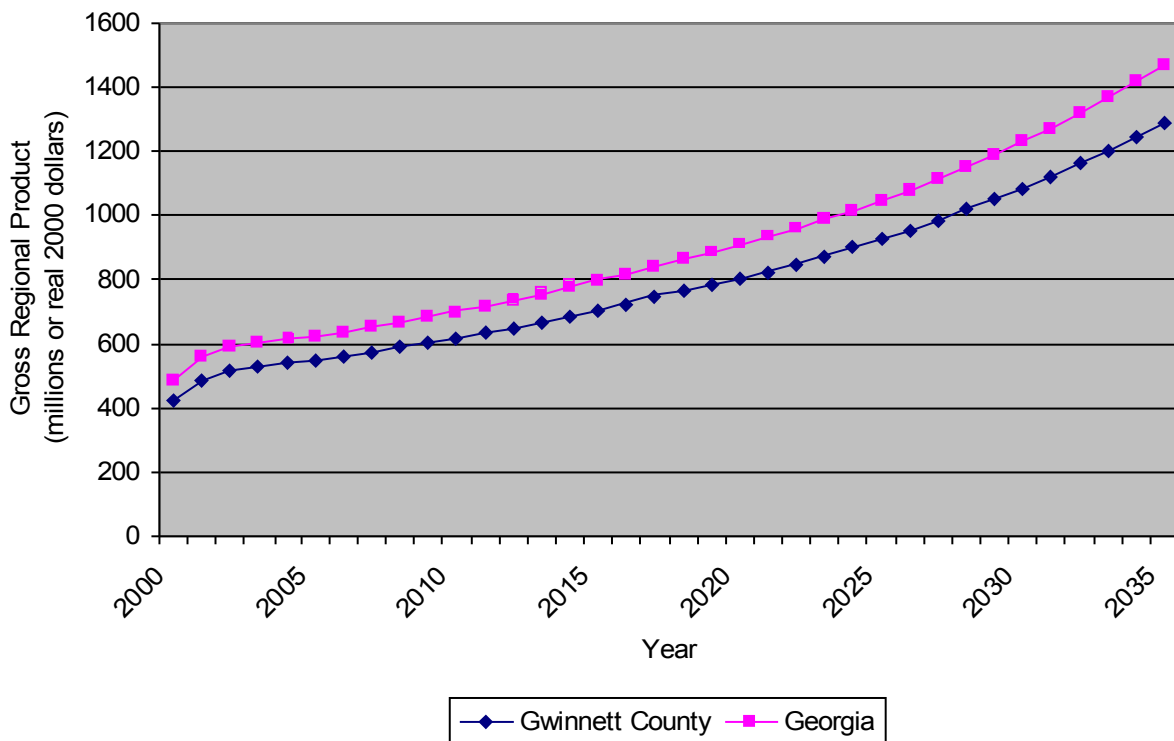


Gross Regional Product

Figure 8 illustrates the impact of the nonprofit sector on gross regional product (GRP) for both the state and Gwinnett County.

- In the early years, the presence of the nonprofit sector accounts for approximately \$480 million dollars of state GRP, including \$420 million within Gwinnett County.
- By 2035 the impact is forecast to exceed \$1.4 billion statewide, including \$1.3 billion in local GRP.
- The averages over the entire period are \$901 million statewide and \$725 million in Gwinnett County.

Figure 8 - Impact of Gwinnett County Nonprofit Sector on State and Local Gross Regional Product, 2000 - 2035



Real Personal Income³

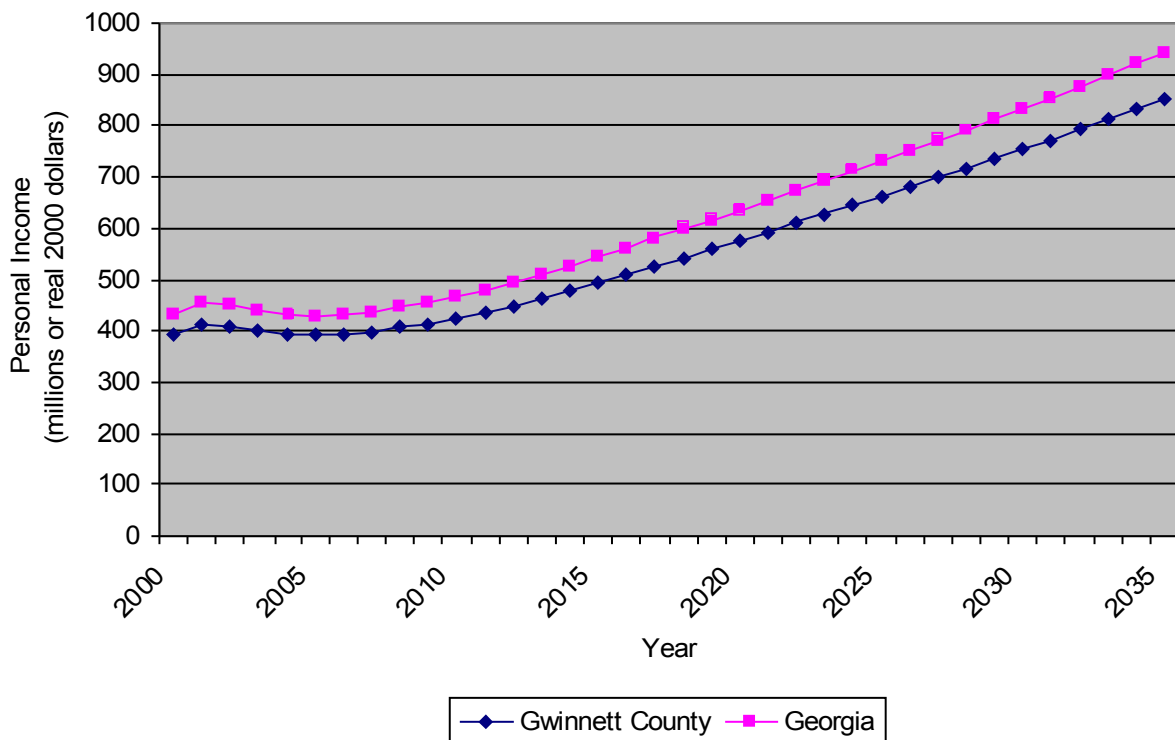
The impact of the Gwinnett County nonprofit sector on personal income is similar to that on employment and gross regional product. That is, it is forecast to have an increasing impact over the study period.

- As illustrated in Figure 9, in 2000, the local nonprofit sector accounted for approximately \$440 million of personal income statewide, including approximately \$390 million in Gwinnett County.
- The estimated statewide impact is forecast at \$943 million in 2035, including \$853 million in local income.

³ Personal income consists of employee compensation (wages and salaries), minus personal contributions to social insurance, minus net residence adjustment (wages moved from place of work to place of residence), plus dividends, interest and rent and transfer payments.

- The average statewide impact over the entire period is \$620 million; the average local impact is \$562 million.

Figure 9 - Impact of Gwinnett County Nonprofit Sector on State and Local Real Personal Income, 2000 - 2035



Estimated annual impacts of the Gwinnett County nonprofit sector on statewide employment, gross regional product, and personal income are presented in Figure 10. Estimated annual impacts on the Gwinnett County economy are presented in Figure 11.

Figure 10 - Impact of Gwinnett County Nonprofit Sector on Georgia Economy, 2000 - 2035

	2000	2001	2002	2003	2004	2005	2006	2007	2008
Employment ⁴ (number of jobs)	12,080	12,620	12,390	12,070	11,820	11,670	11,620	11,670	11,800
Personal Income ⁵ (millions of dollars)	433	454	450	441	433	429	431	437	446
GRP ⁶ (millions of dollars)	484	558	591	606	616	625	637	651	668
	2009	2010	2011	2012	2013	2014	2015	2016	2017
Employment (number of jobs)	11,910	12,040	12,210	12,390	12,600	12,820	13,050	13,260	13,490
Personal Income (millions of dollars)	454	465	478	493	509	527	544	562	580
GRP (millions of dollars)	683	699	717	735	755	776	797	818	841

⁴ Employment reported is the total number of jobs that are expected to exist in the state in the relevant year, which would not exist if the Gwinnett County nonprofit sector did not exist.

⁵ Personal income reported is the total dollar value of all personal income in the state in the relevant year, which would not be received if the nonprofits sector was not present in Gwinnett County, adjusted for inflation. Note that the values are reported in millions of dollars.

⁶ Output reported is the total dollar value of all gross regional product for the state in the relevant year, which would not take exist if the nonprofit sector was not present in Gwinnett County, adjusted for inflation. Note that the values are reported in millions of dollars.

	2018	2019	2020	2021	2022	2023	2024	2025	2026
Employment (number of jobs)	13,690	13,890	14,100	14,300	14,520	14,730	14,940	15,150	15,340
Personal Income (millions of dollars)	598	616	634	652	672	692	712	731	751
GRP (millions of dollars)	863	885	908	932	960	988	1,018	1,048	1,080
	2027	2028	2029	2030	2031	2032	2033	2034	2035
Employment (number of jobs)	15,570	15,770	15,960	16,150	16,350	16,590	16,820	17,050	17,270
Personal Income (millions of dollars)	772	792	812	831	852	875	898	921	943
GRP (millions of dollars)	1,117	1,153	1,191	1,230	1,271	1,318	1,367	1,417	1,468

Figure 11 - Impact of Gwinnett County Nonprofit Sector on Local Economy, 2000 - 2035

	2000	2001	2002	2003	2004	2005	2006	2007	2008
Employment⁷ (number of jobs)	11,200	11,690	11,480	11,210	11,000	10,880	10,850	10,900	11,020
Personal Income⁸ (millions of dollars)	394	412	408	401	394	391	393	398	407
GRP⁹ (millions of dollars)	422	485	515	530	540	549	560	574	589
	2009	2010	2011	2012	2013	2014	2015	2016	2017
Employment (number of jobs)	11,130	11,250	11,400	11,560	11,750	11,950	12,160	12,350	12,550
Personal Income (millions of dollars)	414	424	436	449	463	479	495	510	527
GRP (millions of dollars)	604	618	634	651	668	687	706	724	745
	2018	2019	2020	2021	2022	2023	2024	2025	2026
Employment (number of jobs)	12,740	12,920	13,110	13,290	13,490	13,680	13,870	14,060	14,240
Personal Income (millions of dollars)	543	559	576	592	610	628	645	663	681
GRP (millions of dollars)	764	783	804	825	849	874	900	927	955
	2027	2028	2029	2030	2031	2032	2033	2034	2035
Employment (number of jobs)	14,440	14,620	14,800	14,970	15,140	15,350	15,560	15,760	15,960
Personal Income (millions of dollars)	700	718	736	753	772	792	813	833	853
GRP (millions of dollars)	987	1,018	1,052	1,085	1,121	1,162	1,204	1,248	1,292

⁷ Employment reported is the total number of jobs that are expected to exist in the state in the relevant year, which would not exist if the Gwinnett County nonprofit sector did not exist.

⁸ Personal income reported is the total dollar value of all personal income in the state in the relevant year, which would not be received if the nonprofits sector was not present in Gwinnett County, adjusted for inflation. Note that the values are reported in millions of dollars.

⁹ Output reported is the total dollar value of all gross regional product for the state in the relevant year, which would not take exist if the nonprofit sector was not present in Gwinnett County, adjusted for inflation. Note that the values are reported in millions of dollars.

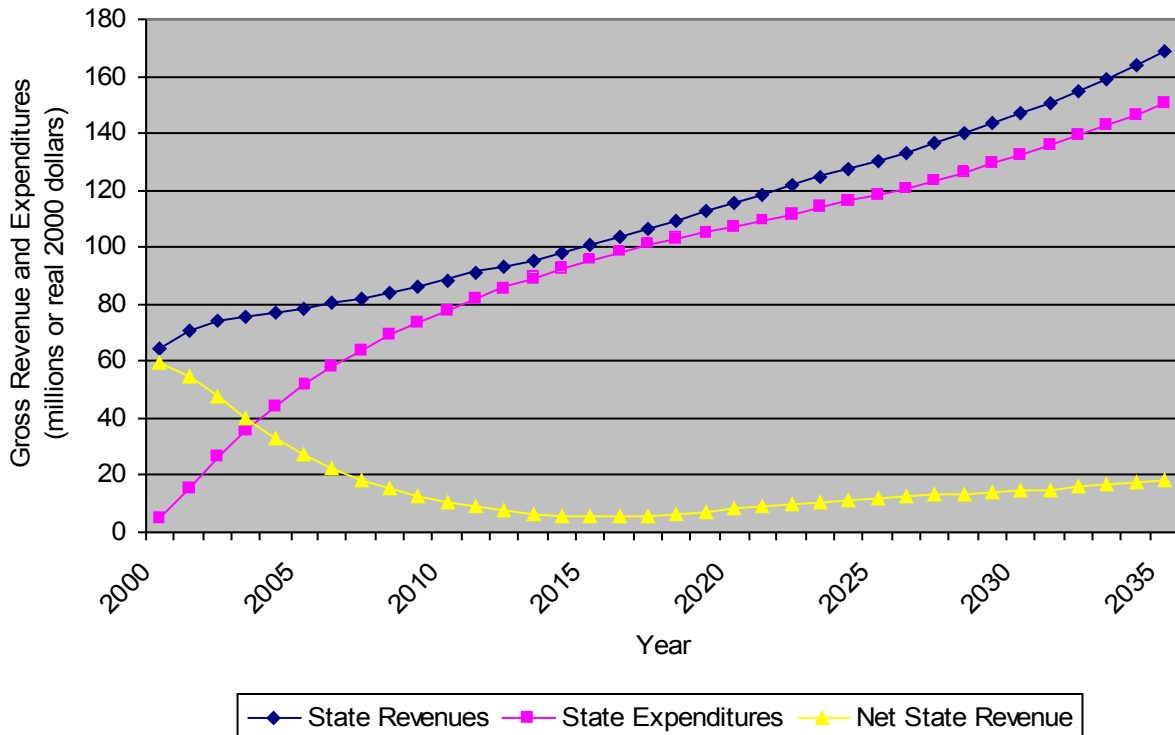
State Government Fiscal Impact

Figure 12 illustrates the impact of the Gwinnett County nonprofit sector on state government revenues and expenditures.

- The greatest benefit of the nonprofit sector to generating tax revenue is seen through the numerous spillover business activities (wages paid to employees, income earned by businesses providing goods and services to nonprofits, etc.).
- The improvements to the state's economy generated by the nonprofit sector also attract new residents to the state, which increases expected government expenditures as services must be expanded.

Thus, the nonprofit sector is expected to generate both additional state government revenue and additional expenditures throughout the forecast period. In the early years, the increase in revenue exceeds the increase in expenditures, increasing net state revenues by approximately \$60 million in 2000. According to this forecast, the nonprofit sector results in an increase in net state government revenues totaling \$612 million over the 36-year study period – an average of \$17 million annually.

Figure 12- Fiscal Impact of Gwinnett County Nonprofit Sector on State Government, 2000 - 2035



Local Government Fiscal Impact

Figure 13 illustrates that the Gwinnett County nonprofit sector is forecasted to increase both local government revenues and expenditures. However, the impact on expenditures is forecasted to exceed the impact on revenues from the seventh year forward. Consequently, the nonprofit sector is projected to have a negative impact on net local government revenues. In 2000, the net impact is approximately \$20 million in increased revenues for Georgia local governments. However, the impact is forecast to decline over the next fifteen years leveling off at a net decrease of approximately \$8 million for the remainder of the study period. According to this forecast, the nonprofit sector results in

a decrease in net local government revenues totaling \$180 million over the 36-year study period – an average of \$5 million annually.

Figure 13 - Fiscal Impact of Gwinnett County Nonprofit Sector on Local Governments Statewide, 2000 - 2035

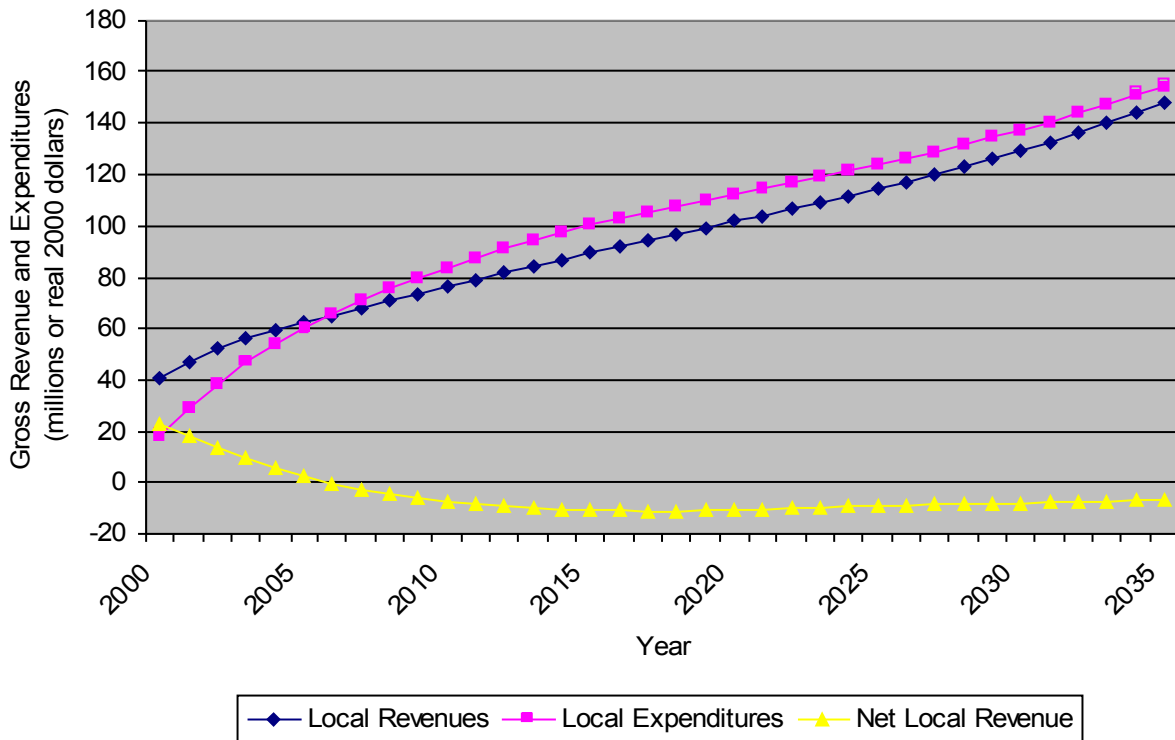
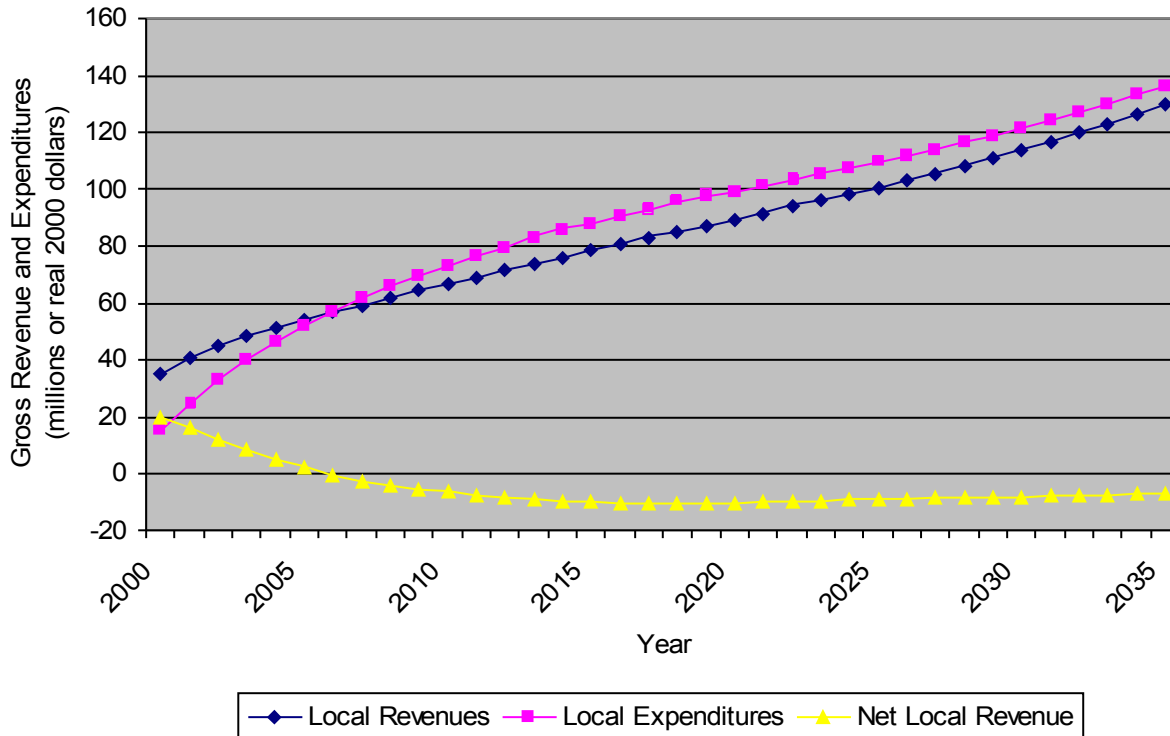


Figure 14 illustrates that most of the local government fiscal impact occurs within Gwinnett County. The total impact on Gwinnett County local governments is forecast at \$151 million – an average of \$4.2 million annually. These figures represent approximately 84 percent of the total impact on Georgia local governments.

The difference in state and local government fiscal impacts can probably be attributed to the differences in state and local government revenue sources. The state government relies largely on personal and corporate income tax revenues. Although nonprofit organizations are themselves exempt from paying state income taxes, the effect that they have on personal income and other economic activity generates taxable income that increases state revenues. Local governments don't levy income taxes and rely primarily on property taxes and sales taxes. The increase in income and other economic activity stimulated by the nonprofit sector generates new revenue for local governments after it is invested in taxable property or used to make purchases. **Because local government relies heavily upon revenue generated by property taxes, there are actually very few industries that have a net positive impact on local government finances; these industries tend to be utilities and manufacturing facilities, which have a huge capital requirement (and hence contribute significantly to property tax revenue), but a comparatively modest impact on population (and hence do not generate a great deal of additional local government expense).** As a result, every community is marked by a small number of industries that are fiscal positives, while virtually all service and retail businesses have a net negative impact on local government finances.

We should point out, however, that this forecast does not account for the possibility that in the absence of the nonprofit sector, local governments might incur additional expenditures in providing services, such as social or educational services, that are currently provided by the nonprofit sector.

Figure 14 - Fiscal Impact of Gwinnett County Nonprofit Sector on Local Government, Gwinnett County, 2000 - 2035



MINIMUM NET ECONOMIC IMPACT OF THE GWINNETT COUNTY NONPROFIT SECTOR

This section of the report presents the estimated minimum net economic impact of Gwinnett County’s nonprofit sector on the state and local economy for the 2000 – 2035 study period. This analysis was predicated on survey data that showed approximately 16.83 percent of revenue received by Georgia nonprofits was received from the federal government (clearly an out-of-state source), and that approximately 29.57 percent of nonprofit resources were received in the form of in-kind contributions. Gwinnett County’s nonprofit sector is assumed to receive revenues in the same proportion. At a minimum, we can assert that nonprofit resources received from out-of-state sources or in-kind contributions are resources that would not be attracted to Gwinnett County were it not for the county’s nonprofit sector, and hence represent the minimum amount of economic activity that can be attributed to the nonprofit sector.

Keep in mind that the only source that is explicitly out-of-the-county is the federal government, and we make the profoundly pessimistic assumption that all other revenue, from all other sources, is originating from within Gwinnett County, and would be spent within the state were the nonprofits there or not. Thus our estimates derived from these assumptions can safely be identified as the minimum net impact of Gwinnett County nonprofits.

As with the gross impact forecast, these estimates were produced by comparing a baseline estimate with alternative forecasts for the most pessimistic picture of the Gwinnett County nonprofit sector’s economic impact, as described earlier. Once again, the effects of the Gwinnett County nonprofit

sector are presented for five key measures of the state and local economy: employment, gross regional product, real personal income, state government fiscal impact, and local government fiscal impact.

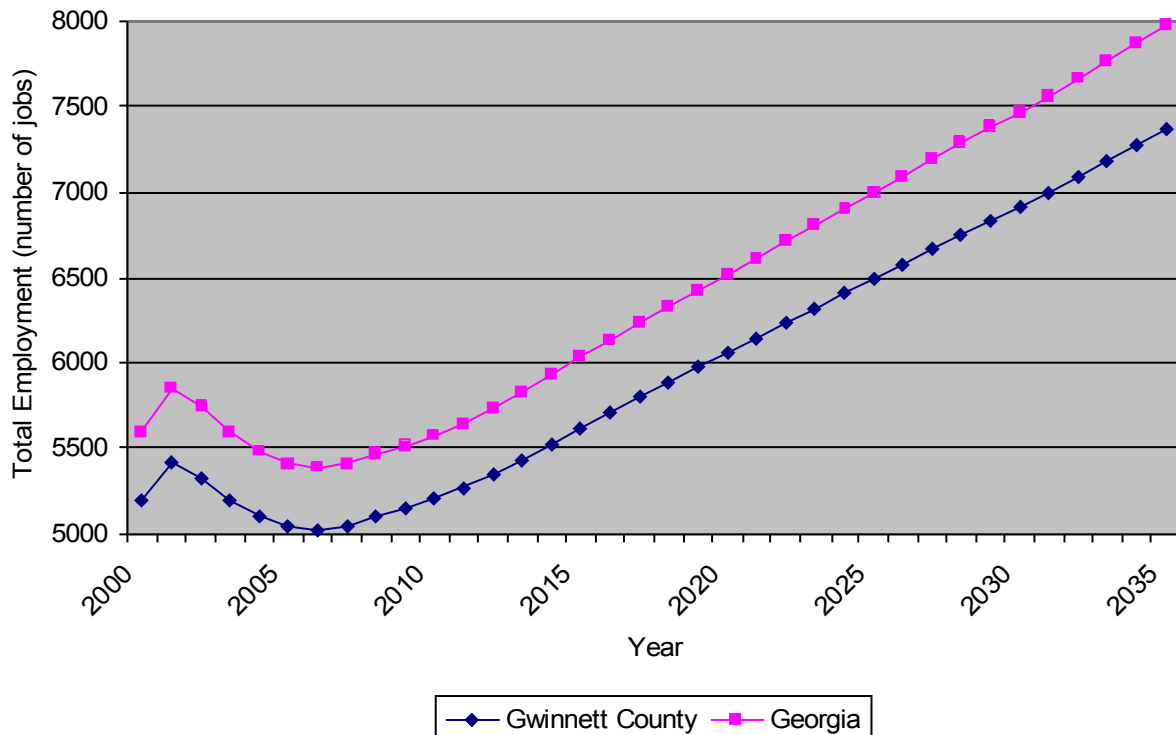
Employment

The nonprofit sector is forecasted to have a large and increasing impact on local statewide employment throughout the 2000 – 2035 period.

- In the early years of the forecast period, the sector is responsible for approximately 5,600 jobs, of which approximately 5,200 will be in Gwinnett County.
- By 2035, the nonprofit sector will account for almost 8000 jobs with almost 7,400 of them being in Gwinnett County.
- Over the period the average effect on employment in Gwinnett County is approximately 5,966 jobs.

Once again, these employment figures include not only those people employed within the nonprofit sector, but also indirect employment that results from the increase in economic activity associated with the nonprofit sector. The effect on employment over the period is illustrated in Figure 15.

Figure 15 - Minimum Impact of Gwinnett County Nonprofit sector on State and Local Employment, 2000 – 2035

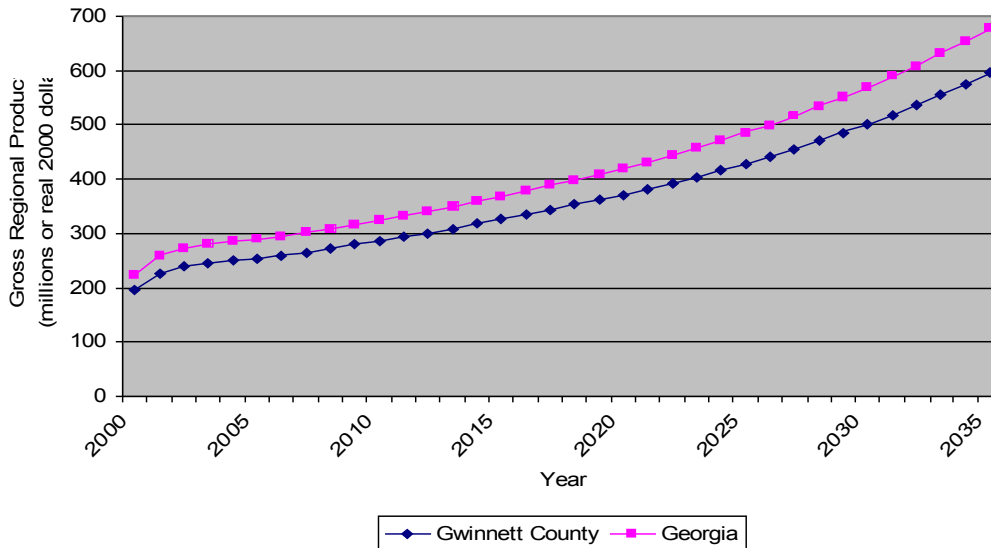


Gross Regional Product

Figure 16 illustrates the impact of the Gwinnett County nonprofit sector on gross regional product (GRP) for Gwinnett County and Gross State Product (GSP).

- In the early years, the presence of the nonprofit sector accounts for over \$224 million of GSP and over \$195 million in GRP.
- By 2035 the impact is forecast to be over \$677 million statewide and \$596 million locally.
- The impact over the entire period totals over \$15 billion statewide and \$13 billion locally– a local average of \$367.8 million per year.

Figure 16 - Minimum Impact of Gwinnett County Nonprofit Sector on Gwinnett Gross Regional Product and Georgia Gross State Product, 2000 - 2035

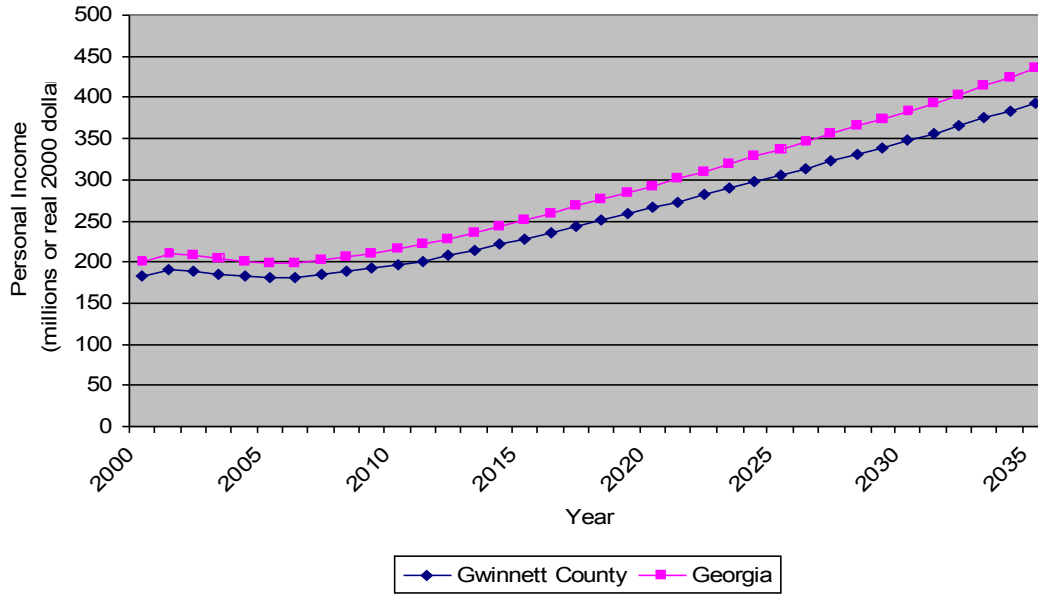


Real Personal Income

The impact of the nonprofit sector on personal income is similar to that on employment and gross regional product. That is, it is forecast to have an increasing impact over the study period. As illustrated in Figure 17, the nonprofit sector accounted for over \$200 million of personal income statewide and over \$182 million in Gwinnett County in the year 2000.

- The estimated impact is forecast to exceed \$435 million statewide and \$393 million in 2035.
- The local impact over the entire period totals over \$9 billion – an average of approximately \$260 million per year.
- The Gwinnett County nonprofit sector has a statewide impact of over \$10 billion and an annual average of \$286 million.

Figure 17 - Impact of Nonprofit Sector on Gwinnett County and Georgia Real Personal Income, 2000 – 2035



Estimated annual impacts of the Gwinnett County nonprofit sector on State employment, gross state product, and personal income are presented in Figure 18. Estimated annual impacts of the Gwinnett County nonprofit sector on local employment, gross regional product (Gwinnett County), and personal income are presented in Figure 19.

Figure 18 – Minimum Impact of Gwinnett Nonprofit Sector on Georgia Economy, 2000 – 2035

	2000	2001	2002	2003	2004	2005	2006	2007	2008
Employment¹⁰ (number of jobs)	5,601	5,851	5,744	5,596	5,479	5,406	5,386	5,406	5,463
Personal Income¹¹ (millions of dollars)	201	210	209	204	201	199	199	202	206
GRP¹² (millions of dollars)	225	258	274	281	285	289	295	301	309
	2009	2010	2011	2012	2013	2014	2015	2016	2017
Employment (number of jobs)	5,516	5,573	5,647	5,734	5,827	5,932	6,036	6,133	6,234
Personal Income (millions of dollars)	210	215	221	228	235	243	251	259	268
GRP (millions of dollars)	316	323	332	340	349	359	369	378	389
	2018	2019	2020	2021	2022	2023	2024	2025	2026

¹⁰ Employment reported is the total number of jobs that are expected to exist in the state in the relevant year, which would not exist if the Gwinnett County nonprofit sector did not exist.

¹¹ Personal income reported is the total dollar value of all personal income in the state in the relevant year, which would not be received if the nonprofits sector was not present in Gwinnett County, adjusted for inflation. Note that the values are reported in millions of dollars.

¹² Output reported is the total dollar value of all gross regional product for the state in the relevant year, which would not take exist if the nonprofit sector was not present in Gwinnett County, adjusted for inflation. Note that the values are reported in millions of dollars.

Employment (number of jobs)	6,330	6,423	6,521	6,609	6,713	6,809	6,905	7,000	7,090
Personal Income (millions of dollars)	276	284	293	301	310	319	328	338	346
GRP (millions of dollars)	399	409	420	431	443	456	470	484	499
	2027	2028	2029	2030	2031	2032	2033	2034	2035
Employment (number of jobs)	7,193	7,284	7,376	7,463	7,553	7,662	7,769	7,876	7,978
Personal Income (millions of dollars)	356	365	374	383	393	403	414	425	435
GRP (millions of dollars)	516	533	550	568	587	608	631	654	678

Figure 19 – Minimum Impact of Gwinnett County Nonprofit Sector on Local Economy, 2000 - 2035

	2000	2001	2002	2003	2004	2005	2006	2007	2008
Employment¹³ (number of jobs)	5,197	5,420	5,325	5,199	5,101	5,041	5,028	5,050	5,103
Personal Income¹⁴ (millions of dollars)	182	191	189	186	183	181	182	184	188
GRP¹⁵ (millions of dollars)	196	225	239	245	250	254	259	266	273
	2009	2010	2011	2012	2013	2014	2015	2016	2017
Employment (number of jobs)	5,153	5,206	5,273	5,350	5,434	5,529	5,623	5,710	5,803
Personal Income (millions of dollars)	192	196	201	207	214	221	228	235	243
GRP (millions of dollars)	279	286	293	301	309	317	326	335	344
	2018	2019	2020	2021	2022	2023	2024	2025	2026
Employment (number of jobs)	5,889	5,975	6,062	6,144	6,238	6,324	6,412	6,499	6,580
Personal Income (millions of dollars)	250	258	266	273	281	290	298	306	314
GRP (millions of dollars)	353	362	371	381	392	404	416	428	441
	2027	2028	2029	2030	2031	2032	2033	2034	2035
Employment (number of jobs)	6,672	6,755	6,837	6,915	6,995	7,091	7,186	7,280	7,371
Personal Income (millions of dollars)	323	331	339	347	356	365	375	384	394
GRP (millions of dollars)	456	470	486	501	518	537	556	576	596

State Government Fiscal Impact

Figure 20 illustrates the impact of the nonprofit sector on state government revenues and expenditures under the pessimistic, minimum net impact scenario. The existence of the Gwinnett

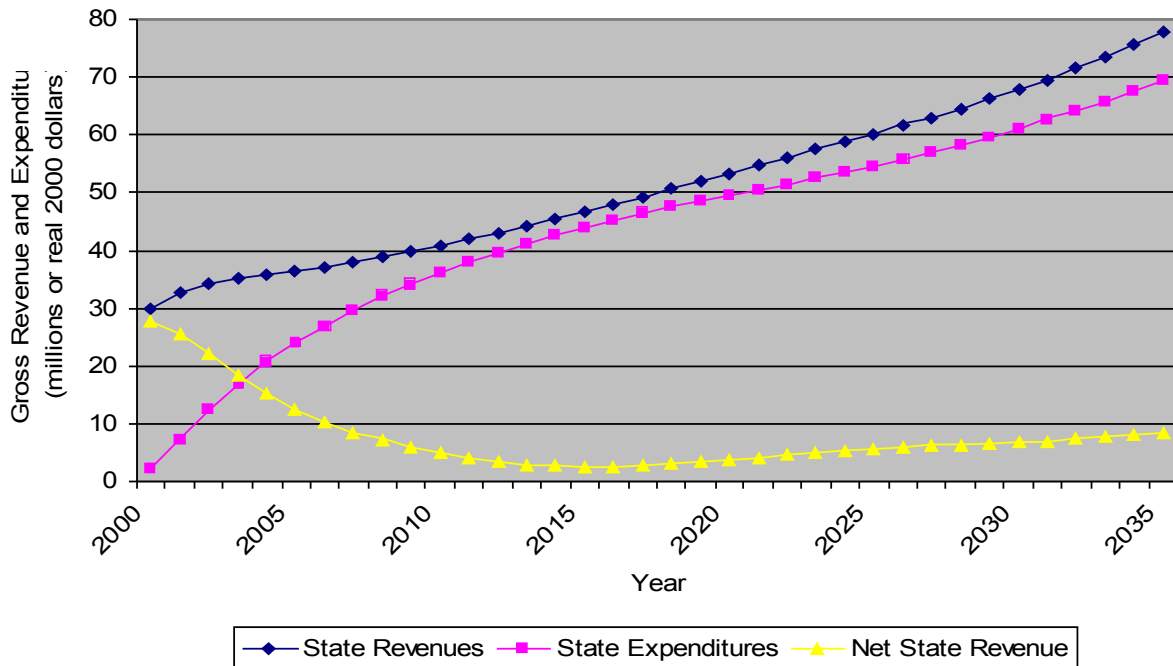
¹³ Employment reported is the total number of jobs that are expected to exist in the state in the relevant year, which would not exist if the Gwinnett County nonprofit sector did not exist.

¹⁴ Personal income reported is the total dollar value of all personal income in the state in the relevant year, which would not be received if the nonprofits sector was not present in Gwinnett County, adjusted for inflation. Note that the values are reported in millions of dollars.

¹⁵ Output reported is the total dollar value of all gross regional product for the state in the relevant year, which would not take exist if the nonprofit sector was not present in Gwinnett County, adjusted for inflation. Note that the values are reported in millions of dollars.

County nonprofit sector is forecast to increase both revenues and expenditures for state government. In the early years, the increase in revenue substantially exceeds the increase in expenditures, increasing net state revenues by approximately \$27 million in 2000. However, over time the increase in expenditures rises to closely mirror the revenue increase; by 2035 the net revenue is forecast to be \$8.4 million. According to this forecast, the nonprofit sector results in an increase in net state government revenues totaling \$284 million over the 36-year study period – an average of \$7.9 million annually. Once again, keep in mind that this is under the very restrictive assumption that government would not incur additional expenditures in providing services, such as social or educational services, that are currently provided by the nonprofit sector.

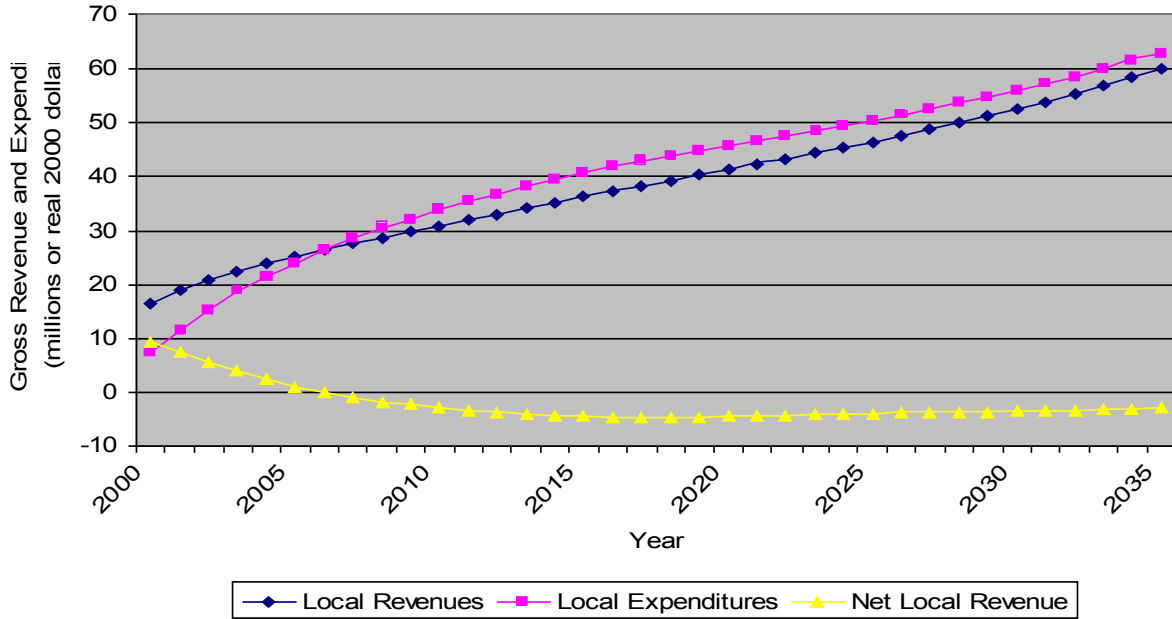
Figure 20 – Minimum Fiscal Impact of Gwinnett County Nonprofit Sector on State Government, 2000 – 2035



Local Government Fiscal Impact

Figure 21 illustrates that the Gwinnett County nonprofit sector is forecasted to increase both Gwinnett County government revenues and expenditures. However, the impact on expenditures is forecasted to exceed the impact on revenues from the seventh year forward. Consequently, the nonprofit sector is projected to have a negative impact on net local government revenues. In 2000, the net impact is approximately \$9 million in increased revenues for local governments. However, the impact is forecast to decline over the next fifteen years leveling off at a decrease in local government revenues of approximately \$3.5 million for the remainder of the study period. According to this forecast, the nonprofit sector results in a decrease in net local government revenues totaling \$77.1 million over the 36-year study period – an average of \$2.1 million annually. **However, this forecast doesn't account for the fact that in the absence of the nonprofit sector, local governments might incur additional expenditures in providing services, such as social or educational services, that are currently provided by the nonprofit sector.**

Figure 21 – Minimum Fiscal Impact of Gwinnett County Nonprofit Sector on Gwinnett Government, 2000 - 2035



What if the Government Takes Over?

To this point, the impact analysis has been predicated on the assumption that the government chooses not to step in and “take over” the activities currently covered by the nonprofit sector. As a final exercise, we choose to look at the fiscal implications if the nonprofit sector activities are “taken over” by state and local governments in Georgia. Under these scenarios, the government essentially steps in and absorbs all nonprofit activity in the state, which would imply no change in the economic spillover effects, though it may (indeed, it does) profoundly affect the fiscal side of the picture.

With Redirected Spending

In our first scenario, the state and local governments redirect spending in order to fully finance the current level of nonprofit activity in the state. Under this scenario, the state and local governments no longer need to contribute to the nonprofit sector (a reduction in government expenditures), and we further assume that the state and local governments are also able to magically, costlessly absorb all of the financial donations to nonprofits that are currently collected from Georgia residents. However, additional expense accrues to state and local governments to the extent that they must cover the costs of in-kind donations (since governments do not collect in kind donations), and they also must spend sufficiently to overcome the federal government transfers to Georgia nonprofits since, presumably, these funds are earmarked for nonprofits rather than government. The allocation of these additional revenues and expenses are shared out to state and local governments according to the extent each was affected by the disappearance of nonprofits in the “gross impacts” portion of the analysis.

Under this scenario, the net fiscal impacts on both state and local governments are significant and negative. For Georgia State Government, assuming the role of Gwinnett County nonprofits and funding it through budget cuts would result in an average decrease in government revenue of \$134

million per year. An exodus of population from the state, however, would lead to a decrease in government spending averaging \$117 million per year, leading to an overall budget deficit averaging \$17 million per year throughout the forecast period, as illustrated in Figure 22. The fiscal impact of the same scenario for Gwinnett County Government follows a very similar path. For Gwinnett County, revenues would be expected to decrease by an average of \$182 million per year, while expenditures would fall by an average of just \$164 million per year, leading to an average annual budget deficit of \$18 million per year throughout the forecast period, as illustrated in further detail in Figure 23.

Figure 22 – State Government Fiscal Impact of Government Assumption of Gwinnett County Nonprofit Sector Activities, Financed Through Spending Cuts, 2000 - 2035

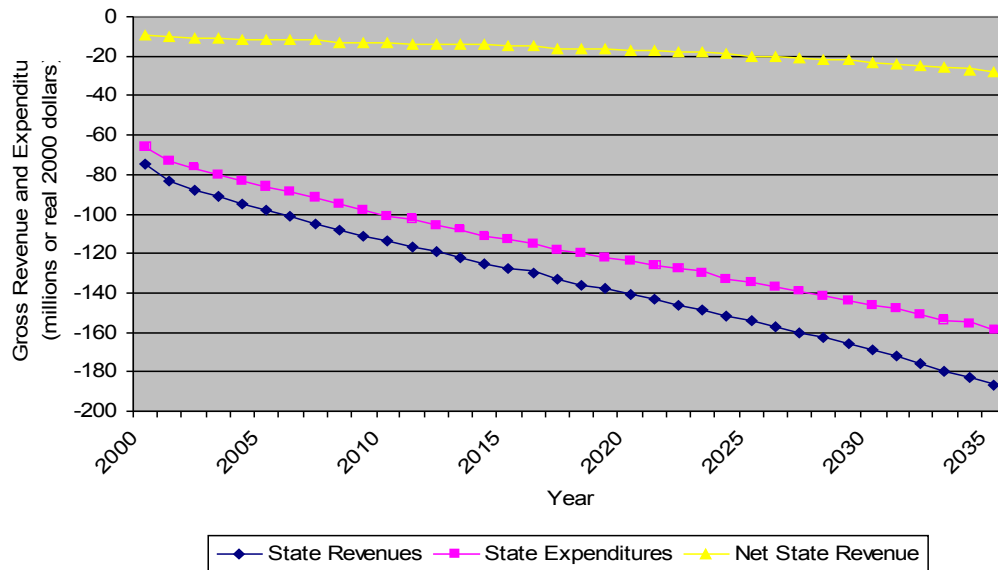
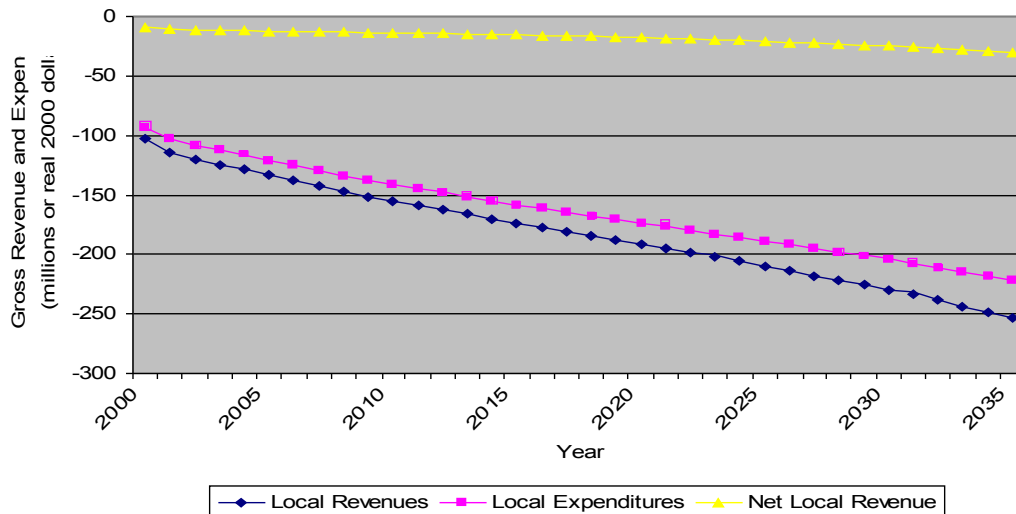


Figure 23 – Local Government Fiscal Impact of Government Assumption of Gwinnett County Nonprofit Sector Activities, Financed Through Spending Cuts, 2000 - 2035



With Property Tax Increase

Of course the scenario of financing the government “takeover” of nonprofit activities is very abstract, as it is difficult to imagine how the government might redirect such high levels of spending. In the

interest of exploring one final possibility, we ran a scenario under which state and local governments financed all nonprofits' activity through increased property taxes. In this scenario, property taxes were increased by an amount sufficient to fully fund all nonprofit activity, but an increase in property taxes has other spillover effects. The resulting increase in the cost of living and doing business in the state would tend to scare away potential residents and businesses, which would have inadvertent effects on subsequent revenue and expenditures. Our final simulation looks at the downstream fiscal implications of such a step.

Under this scenario, where government takes over the role of the nonprofits, the net fiscal impacts are much less dramatic than in the previous scenario, but are still generally negative. Taking over the role of nonprofits through increased taxes would decrease net local government revenue by an average of \$6.1 million per year (a total of \$220 million through the 36 year forecast period, or \$431 per household). See Figure 24. The impact on state government is similar; it would be expected to cost state government a net of \$8 million per year, or a total of \$800 million through the 36 year forecast period (Figure 25).

Figure 24 - State Government Fiscal Impact of Government Assumption of Gwinnett County Nonprofit Sector Activities, Financed Through Property Taxes, 2000 – 2035

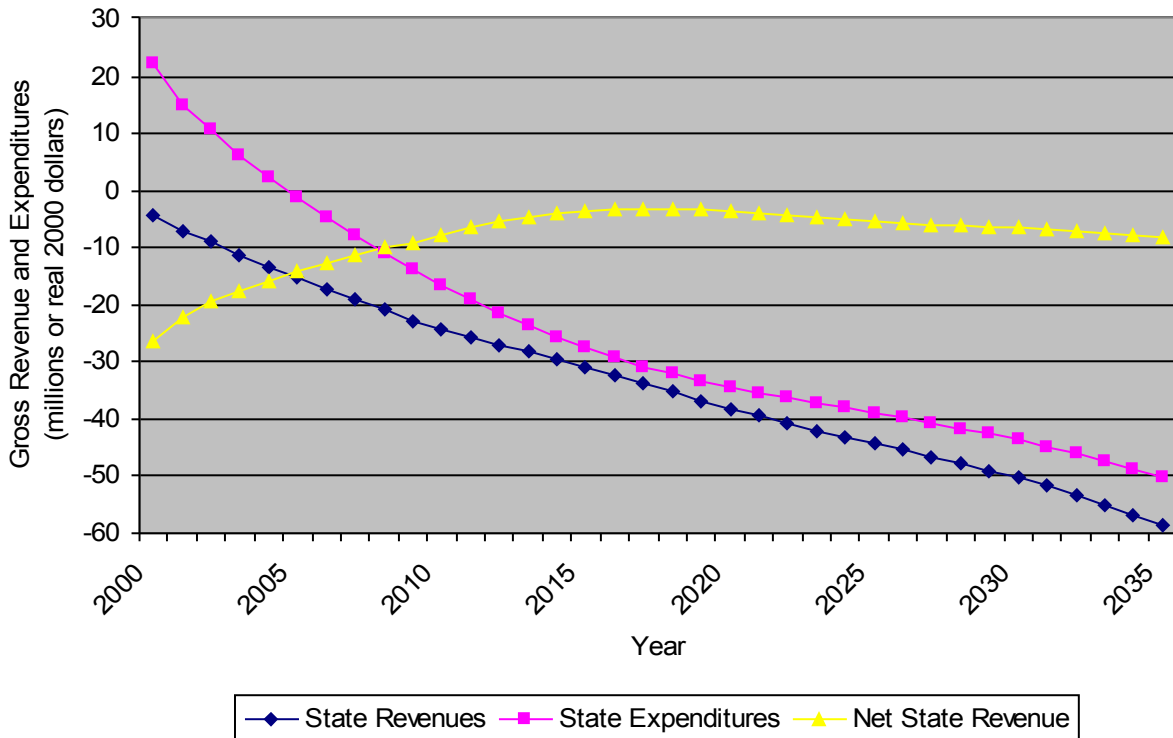
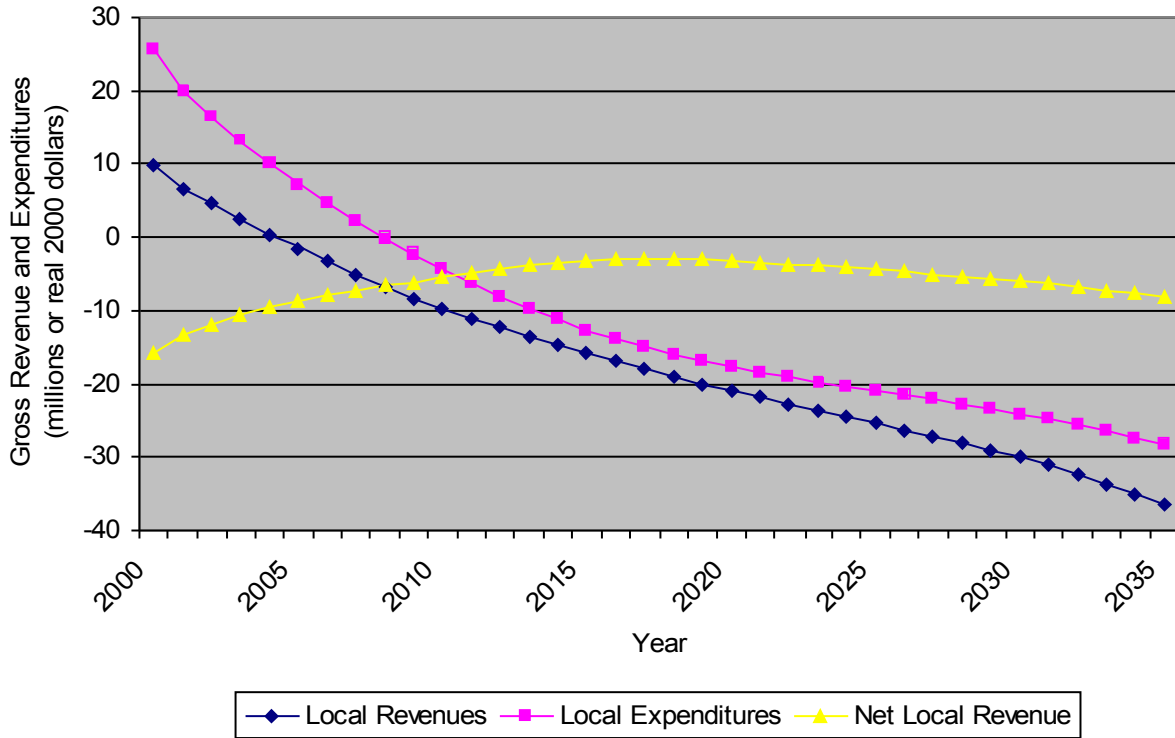


Figure 25 - Local Government Fiscal Impact of Government Assumption of Gwinnett County Nonprofit Sector Activities, Financed Through Property Taxes, 2000 – 2035



Gwinnett County Nonprofit Organizations by City

***This list includes Gwinnett nonprofits who file IRS Form 990, required of all nonprofits with over \$25,000 in gross annual receipts. Thus, smaller size nonprofits (those with annual operating budgets under \$25,000) are not included in this data set.*

REPORTING YEAR	ORGANIZATION NAME	MAIN LOCATION	REVENUE	EXPENSES
2003	CHRIST CHURCH EPISCOPAL SCHOOL INC	ATLANTA	1141172	1148655
2004	PTA GEORGIA CONGRESS	BUFORD	49964	58027
2003	ONE WORLD ADOPTION SERVICES INC	BUFORD	199793	178663
2003	GENEVA CHRISTIAN ACADEMY INC	BUFORD	130469	137804
2003	GWINNETT CHILDRENS SHELTER INC	BUFORD	1908821	1827175
2003	BASKIN N SONSHINE MINISTRIES INC	BUFORD	250339	221403
2004	CCC MINISTRIES INC	BUFORD	83295	276952
2002	NORTH GWINNETT COOPERATIVE INC	BUFORD	56015	53711
2002	CHILDRENS HOPE CENTER INC	BUFORD	162015	157421
2003	AMIGOS FOR CHRIST	BUFORD	6070148	5999338
2003	SUGAR HILL CHRISTIAN ACADEMY INC	BUFORD	343085	323842
2004	PTA GEORGIA CONGRESS	BUFORD	23070	19944
2003	SIGI & DAVID OBLANDER MINISTRIES INC	BUFORD	117750	119543
2003	REGION IV HEAD START ASSOCIATION INC	BUFORD	296498	240411
2003	ATLANTA SEOKWANG MISSION CHURCH	BUFORD	284830	276186
2003	AMISTAD MISSION	BUFORD	585256	479610
2003	TRAVELING MERCIES INC	DACULA	69883	65630
2004	PTA GEORGIA CONGRESS	DACULA	123838	124054
2004	PTA GEORGIA CONGRESS	DACULA	77046	60974
2003	CAMP HORIZON INC	DACULA	108313	100618
2002	DACULA ATHLETIC ASSOCIATION INC	DACULA	969980	1176562

REPORTING YEAR	ORGANIZATION NAME	MAIN LOCATION	REVENUE	EXPENSES
2004	PTA GEORGIA CONGRESS	DACULA	27692	28039
2003	DACULA FALCON FOUNDATION INC	DACULA	107063	66985
2004	PTA GEORGIA CONGRESS	DACULA	134933	140196
2002	CHARLES WESLEY MARSHALL MINISTRIES INC	DACULA	56899	61474
2003	NEXT GENERATION SPORTSMAN INC	DACULA	60018	70736
2003	GOOD NEWS TO THE NATIONS INC	DACULA	232409	136070
2003	ASOCIACION DE COLUMBIANOS EN GEORGIA-ACOGE	DULUTH	-3443	140
2003	FOSTER CHILDRENS FOUNDATION INC	DULUTH	67688	51039
2003	FRESH START SEMINARS INC	DULUTH	172615	201947
2003	OCEE COMMUNITY ARTS CENTER INC	DULUTH	199328	176157
2003	RUSSIAN CENTER FOR CHURCH MULTIPLICATION INC	DULUTH	243530	257778
2003	POLAND CHURCH MULTIPLICATION INTERNATIONAL INC	DULUTH	42750	49200
2003	METRO WOMEN 4 WOMEN INC	DULUTH	41307	70029
2003	HICKORY CREEK HEALTHCARE FOUNDATION INC	DULUTH	26891670	27481313
2001	ALPHA HOUSE PROJECT INC	DULUTH	27826	26038
2003	EQUIP FOUNDATION INC	DULUTH	3469001	3458397
2003	LUDWIG SYMPHONY ORCHESTRA INC	DULUTH	40054	42411
2004	PTA GEORGIA CONGRESS	DULUTH	50587	45077
2003	JOHN AUSTIN CHELEY FOUNDATION	DULUTH	217611	104224
2003	CHILD WELFARE INSTITUTE	DULUTH	2758343	2625077
2003	FREED-HARDEMAN HOUSING CORPORATION	DULUTH	630462	633101
2004	KOREAN AMERICAN SCHOOL OF ATLANTA	DULUTH	192955	147989
2003	GWINNETT COUNCIL FOR THE ARTS INC	DULUTH	518067	864198

REPORTING YEAR	ORGANIZATION NAME	MAIN LOCATION	REVENUE	EXPENSES
2003	PTA GEORGIA CONGRESS	DULUTH	39351	34919
2003	PTA GEORGIA CONGRESS	DULUTH	45251	48799
2003	COMMUNITY FOUNDATION FOR NORTHEAST GEORGIA INC	DULUTH	3641173	1852138
2003	SOUTH SEVENTH CORPORATION	DULUTH	406919	408608
2003	S O A T INC	DULUTH	395284	409516
2003	CHILDRENS CROSS CONNECTION INTERNATIONAL	DULUTH	123676	81938
2003	ALA ELDERLY HOUSING INC	DULUTH	362019	389518
2004	MILLNER RIDGE INC	DULUTH	169177	230685
2004	MILLNER ELDERLY HOUSING INC	DULUTH	356051	376247
2003	JUNIOR LEAGUE OF GWINNETT & NORTH FULTON COUNTIES INC	DULUTH	97592	67069
2003	WEST GWINNETT YOUTH SOCCER INC	DULUTH	1180340	1086619
2002	GWINNETT SEXUAL ASSAULT CENTER INC	DULUTH	497287	503989
2003	GEORGIA CREDIT UNION FOUNDATION INC	DULUTH	152158	144430
2003	DDH INC	DULUTH	58415	46027
2003	PTA GEORGIA CONGRESS	DULUTH	51723	66266
2003	LIGHT HOUSE MANOR INC	DULUTH	360732	419215
2003	GWINNETT CONVENTION AND VISITORS BUREAU INC	DULUTH	13398898	11970780
2002	METRO HEALTH FOUNDATION OF OAK BROOK INC	DULUTH	5492767	4734127
2003	COCKER SPANIEL RESCUE OF GEORGIA INC	DULUTH	45396	46350
2001	INVADING THE DARKNESS INC	DULUTH	88835	119094
2004	DULUTH DUGOUT CLUB INC	DULUTH	59860	57628
2003	GEORGIA ASSOCIATION OF CHIEFS OF POLICE FOUNDATION INC	DULUTH	152180	60719

REPORTING YEAR	ORGANIZATION NAME	MAIN LOCATION	REVENUE	EXPENSES
2001	FLYNN AND CAROLYN JOHNSON MINISTRIES INC	DULUTH	128158	128159
2003	GWINNETT HOUSING RESOURCE PARTNERSHIP INC	DULUTH	3454445	3266505
2003	HANDS OF CHRIST A DULUTH COOPERATIVE MINISTRY INC	DULUTH	69230	66144
2004	NEWBERRY ELDERLY HOUSING INC	DULUTH	167666	203140
2004	PTA GEORGIA CONGRESS	DULUTH	53092	57166
2003	DULUTH FALL FESTIVAL INC	DULUTH	127971	107466
2002	RAINBOW VILLAGE INC	DULUTH	339139	322080
2003	GEORGIA ASSOCIATION FOR PLAY THERAPY	DULUTH	31186	30109
2004	RADCLIFF ELDERLY HOUSING INC	DULUTH	181731	203387
2004	PTA GEORGIA CONGRESS	DULUTH	35096	24577
2001	ASIAN-PACIFIC AMERICAN ASSOICATION FOR ADVANCEMENT INC	DULUTH	256171	192565
2002	SAFE HARBOR MINISTRIES INC	DULUTH	51694	51107
2004	PTA GEORGIA CONGRESS	DULUTH	53493	62034
2003	PTA GEORGIA CONGRESS	DULUTH	47535	45546
2002	ORCHARDS MINISTRIES INC	DULUTH	28917	29054
2003	LEGACY OF TRUTH MINISTRIES INC	DULUTH	158338	138014
2003	STAR HOUSE FOUNDATION INC	DULUTH	218051	228217
2003	CORPSVET INC	DULUTH	76931	70918
2003	DACULA ELITE INC	DULUTH	43577	38209
2003	DULUTH STRING ORCHESTRA ALLIANCE INC	DULUTH	84320	77105
2002	ASIAN INDIAN MINISTRIES INC	DULUTH	35326	22782
2003	AURORA THEATRE INC	DULUTH	423144	460754
2003	PEACHTREE CHRISTIAN HOSPICE INC	DULUTH	546266	491687

REPORTING YEAR	ORGANIZATION NAME	MAIN LOCATION	REVENUE	EXPENSES
2001	WINGS OF HOPE FOUNDATION INC	DULUTH	172697	178802
2002	GAIL DEVERS FOUNDATION INC	DULUTH	253885	74199
2002	HOUSECALLS INTERNATIONAL INC	DULUTH	2663631	1401840
2003	UNITEATLANTA INC	DULUTH	29203	10981
2004	PTA GEORGIA CONGRESS	DULUTH	54506	47983
2003	DACULA SOCCER CLUB INC	DULUTH	103887	104909
2003	TECHNOLOGY UPLIFT INC	DULUTH	29709	28593
2003	GO TELL INC	DULUTH	1058139	1118408
2003	OPEN DOORS INC	DULUTH	586679	549836
2004	GEORGIA PTA GROUP EXEMPTION NUMBER 1595	DULUTH	44039	35805
2003	FERNANDO FOUNDATION INC	DULUTH	63308	61858
2003	ADVENTURES OF THE HEART MINISTRIES INC	DULUTH	179919	150784
2003	GEORGIA STATE TRADE ASSOCIATION OF NONPROFIT DEVELOPERS	DULUTH	113796	53178
2003	NATIONAL RAILWAY HISTORICAL SOCIETY ATLANTA CHAPTER INC	DULUTH	836822	386525
2003	PTA GEORGIA CONGRESS	DULUTH	83221	83199
2003	PTA GEORGIA CONGRESS	DULUTH	35116	31548
2003	CONTEMPORARY HOUSING FOR THE AGED INC	DULUTH	883118	866557
2004	TULIPWOOD CORPORATION	DULUTH	605896	609498
2004	ALABAMA CHRISTIAN HOUSING INC	DULUTH	720839	756508
2003	NORTHVIEW TITAN BOOSTER FUND & TRUST	DULUTH	310261	361799
2003	RICK GAGE EVANGELISTIC ASSOCIATION INC	DULUTH	645563	649448
2004	JUNIOR TITANS BASKETBALL CLUB	DULUTH	33483	25376
2003	GEORGIA OSTEOPATHIC INSTITUTE INC	GRAYSON	391236	429180

REPORTING YEAR	ORGANIZATION NAME	MAIN LOCATION	REVENUE	EXPENSES
2003	TERRY CHUPP MINISTRIES INC	GRAYSON	110631	110307
2003	XPANSION MINISTRIES INC	GRAYSON	284569	226850
2002	GRAYSON HIGH SCHOOL BAND ASSOCIATION INC	GRAYSON	59016	57050
2003	GRAYSON TOUCHDOWN CLUB INC	GRAYSON	181184	129609
2002	GRAYSON ATHLETIC ASSOCIATION	GRAYSON	184308	174568
2002	GRAYSON CLUSTER SCHOOLS FOUNDATION INC	GRAYSON	72197	14115
2003	REAL LIFE IMPACT MINISTRIES INC	GRAYSON	75748	76057
2004	PTA GEORGIA CONGRESS	GRAYSON	49316	50568
2003	BOY WITH A BALL MINISTRIES	LAWRENCEVILLE	51613	47962
2003	FATHERS HEARTH MINISTRY INC	LAWRENCEVILLE	43582	9912
2002	RESTAURACION CRISTIANA INTER INC	LAWRENCEVILLE	35758	41627
2004	ATLANTA TIP OFF CLUB INC	LAWRENCEVILLE	267031	278558
2003	SOUTHERN GOSPEL MISSION ASSOCIATION INC	LAWRENCEVILLE	53407	30990
2003	MIKE MCCOY MINISTRIES	LAWRENCEVILLE	58785	47185
2002	BILL FRANKLIN MINISTRIES INC	LAWRENCEVILLE	35511	37324
2003	HOPE CLINIC INC	LAWRENCEVILLE	499953	482288
2003	GEORGIA SCHOOL BOARDS ASSOCIATION INC	LAWRENCEVILLE	3330941	2896716
2004	PTA GEORGIA CONGRESS	LAWRENCEVILLE	22467	29930
2003	GWINNETT HISTORICAL SOCIETY INC	LAWRENCEVILLE	60058	48276
2003	GEORGIA ACADEMY OF FAMILY PHYSICIANS EDUCATIONAL FOUNDATION	LAWRENCEVILLE	310000	289420
2003	GWINNETT COUNTY ASSOCIATION FOR RETARDED CITIZENS INC	LAWRENCEVILLE	3133953	2914543
2004	CREATIVE ENTERPRISES INC	LAWRENCEVILLE	1482625	1449222
2002	PTA GEORGIA CONGRESS	LAWRENCEVILLE	26507	26428

REPORTING YEAR	ORGANIZATION NAME	MAIN LOCATION	REVENUE	EXPENSES
2002	GWINNETT HUMANE SOCIETY	LAWRENCEVILLE	140233	156157
2003	GWINNETT CLEAN & BEAUTIFUL CITIZENS BOARD	LAWRENCEVILLE	1077689	854848
2003	PTA GEORGIA CONGRESS	LAWRENCEVILLE	28676	31720
2003	PTA GEORGIA CONGRESS	LAWRENCEVILLE	30342	13125
2003	TOLBERT MOORE MINITRIES INC	LAWRENCEVILLE	54867	65713
2003	TELUGU ASSOCIATION OF METRO ATLANTA	LAWRENCEVILLE	50370	41147
2003	LAWRENCEVILLE YOUTH ASSOCIATION INC	LAWRENCEVILLE	322478	328136
2003	4-H CLUBS & AFFILIATED 4-H ORGANIZATIONS	LAWRENCEVILLE	95703	91454
2002	GWINNETT CHORAL GUILD INC	LAWRENCEVILLE	31331	31043
2003	AMATEUR SWIMMING FOUNDATION INC	LAWRENCEVILLE	313883	324450
2003	HUMAN DEVELOPMENT RESOURCE COUNCIL INC	LAWRENCEVILLE	102713	103441
2003	GWINNETT UNITED IN DRUG EDUCATION INC	LAWRENCEVILLE	1047892	1046022
2003	HI HOPE GOLF CLASSIC INC	LAWRENCEVILLE	16974	23835
2004	GWINNETT MEDICAL CENTER AUXILIARY	LAWRENCEVILLE	363164	380770
2003	GEORGIA RIGHT TO LIFE COMMITTEE INC EDUCATIONAL TRUST FUND	LAWRENCEVILLE	632590	693776
2003	SPECIAL NEEDS SCHOOLS OF GWINNETT INC	LAWRENCEVILLE	358850	350391
2001	CORNETT MINISTRIES INC	LAWRENCEVILLE	344415	338328
2004	PTA GEORGIA CONGRESS	LAWRENCEVILLE	47749	51374
2003	PTA GEORGIA CONGRESS	LAWRENCEVILLE	26283	21555
2003	GWINNETT HOSPITAL SYSTEM FOUNDATION INC	LAWRENCEVILLE	585828	499382
2003	SIGNS & WONDERS INC	LAWRENCEVILLE	470651	469924
2003	RC & D COUNCIL INC	LAWRENCEVILLE	350870	477885
2001	SOUND OF THE TRUMPET MINISTRIES INC	LAWRENCEVILLE	27130	24448

REPORTING YEAR	ORGANIZATION NAME	MAIN LOCATION	REVENUE	EXPENSES
2003	GRACE-FULL LIVING MINISTRIES INC	LAWRENCEVILLE	61061	56781
2003	GWINNETT COALITION FOR HEALTH AND HUMAN SERVICES INC	LAWRENCEVILLE	298776	267512
2003	COLLINS HILL ATHLETIC ASSOCIATION INC	LAWRENCEVILLE	733888	720985
2003	GCL&FA INC	LAWRENCEVILLE	1159085	718211
2003	TEACHERS AS LEADERS INC	LAWRENCEVILLE	30347	25190
2003	STUDENT ASSISTANCE PROFESSIONALS ASSOCIATION SAPA OF GA INC	LAWRENCEVILLE	141964	149267
2003	AID GWINNETT INC	LAWRENCEVILLE	960681	973936
2003	GWINNETT HOSPITAL SYSTEM INC	LAWRENCEVILLE	376622584	353755615
2003	GEORGIA SCHOOL BOARDS ASSOCIATION WORKERS COMPENSATION FUND	LAWRENCEVILLE	6246801	6324920
2003	BROOKWOOD ATHLETIC ASSOCIATION BASEBALL INC	LAWRENCEVILLE	182781	203099
2003	SOUTHERN BALLET THEATRE OF GEORGIA INC	LAWRENCEVILLE	119966	115678
2004	PTA GEORGIA CONGRESS	LAWRENCEVILLE	24853	24939
2004	PTA GEORGIA CONGRESS	LAWRENCEVILLE	35659	22441
2003	CONSTRUCTION EDUCATION FOUNDATION OF GEORGIA INC	LAWRENCEVILLE	489676	453725
2003	GWINNETT TECH FOUNDATION INC	LAWRENCEVILLE	490736	1200769
2003	GWINNETT MEDICAL PROPERTIES INC	LAWRENCEVILLE	3615424	2631087
2003	GWINNETT MEDICAL SERVICES INC	LAWRENCEVILLE	6496266	6284040
2002	FATHERS HEART MINISTRY INC	LAWRENCEVILLE	187566	110268
2003	GEORGIA ISLAMIC INSTITUTE OF RELIGIOUS & SOCIAL SCIENCES INC	LAWRENCEVILLE	356536	178118
2003	PTA GEORGIA CONGRESS	LAWRENCEVILLE	59769	73455
2003	LAWRENCEVILLE COOPERATIVE MINISTRY INC	LAWRENCEVILLE	397418	328122
2003	THE COMMITTEE FOR MISSING CHILDREN INC	LAWRENCEVILLE	2226853	2205851

REPORTING YEAR	ORGANIZATION NAME	MAIN LOCATION	REVENUE	EXPENSES
2004	FELLOWSHIP OF CHRISTIAN CHEERLEADERS INC	LAWRENCEVILLE	1818745	1742244
2003	ROTARIAN FELLOWSHIP FOR POPULATION & DEVELOPMENT INC	LAWRENCEVILLE	213412	173974
2003	CHINESE-AMERICAN CULTURAL INSTITUTE	LAWRENCEVILLE	44981	41710
2003	CHILD ABUSE PREVENTION ALLIANCE INC	LAWRENCEVILLE	839908	829738
2003	ALPHA ETA EDUCATIONAL FOUNDATION OF ALPHA GAMMA RHO FRATERNITY INC	LAWRENCEVILLE	41176	14750
2003	NORTHEAST ATLANTA HAWKS AAU BASKETBALL INC	LAWRENCEVILLE	99427	91148
2003	COLLINS HILL HIGH SCHOOL DUGOUT CLU B INC	LAWRENCEVILLE	77739	41272
2003	WORLD THRUST INTERNATIONAL INC	LAWRENCEVILLE	144700	162766
2004	PTA GEORGIA CONGRESS	LAWRENCEVILLE	82841	83145
2003	LAWRENCEVILLE HOUSING CORPORATION	LAWRENCEVILLE	72116	12873
2003	PTA GEORGIA CONGRESS	LAWRENCEVILLE	18721	11960
2003	SOCIETY HUMAN FRIEND OF GEORGIA INC	LAWRENCEVILLE	71310	36884
2003	GYMSTARS BOOSTER CLUB	LAWRENCEVILLE	23571	29685
2003	EIMB SCHOLARSHIP FUND INC	LAWRENCEVILLE	60253	60959
2003	BUILDING INTIMATE MARRIAGES INC	LAWRENCEVILLE	89272	82640
2003	LEON BENDER FOUNDATION	LAWRENCEVILLE	101360	92116
2003	WE CARE AMERICA INC	LAWRENCEVILLE	917583	804903
2001	RAFFA FRONTLINE MINISTRIES INTERNATIONAL INC	LAWRENCEVILLE	63639	63502
2002	KEN WHITE MUSICAL PRODUCTIONS INC	LAWRENCEVILLE	80508	81802
2003	PTA GEORGIA CONGRESS	LAWRENCEVILLE	108171	103482
2004	PTA GEORGIA CONGRESS	LAWRENCEVILLE	87008	80958
2003	FRIENDS OF GWINNETT CO SENIORS INC	LAWRENCEVILLE	28106	50243

REPORTING YEAR	ORGANIZATION NAME	MAIN LOCATION	REVENUE	EXPENSES
2003	WORLD PARTNERS ADOPTION INC	LAWRENCEVILLE	1251760	1231171
2003	ATLANTA BIBLE SCHOOL & SEMINARY	LAWRENCEVILLE	548585	611422
2003	4-H CLUBS & AFFILIATED 4-H ORGANIZATIONS	LAWRENCEVILLE	17676	11558
2003	GWINNETT POLICE EMPLOYEE BENEVOLENT FUND	LAWRENCEVILLE	53495	35320
2003	GLOBAL YOUTH BASEBALL FEDERATION INC	LAWRENCEVILLE	145364	134568
2001	DARUS SALAM INC	LAWRENCEVILLE	50310	5010
2003	CHEERS INC	LAWRENCEVILLE	59647	59125
2002	KIDS FOR HIM INC	LAWRENCEVILLE	53370	33880
2004	MAIN STREET FOUNDATION INC	LAWRENCEVILLE	1868268	1856007
2003	HEALING HANDS MINISTRIES	LAWRENCEVILLE	39124	45704
2003	CENTRAL GWINNETT CHORAL BOOSTERS ASSN INC	LAWRENCEVILLE	61502	61257
2003	GEORGIA WINGS WEEKEND INC	LAWRENCEVILLE	31454	40284
2003	GEORGIA WRITERS INC	LAWRENCEVILLE	22832	26919
2004	PTA GEORGIA CONGRESS	LAWRENCEVILLE	50585	38559
2003	SUPREME TASK INTERNATIONAL INC	LAWRENCEVILLE	52588	54176
2003	CFK CONCERN FOR KIDS LTD	LAWRENCEVILLE	115729	112963
2003	PTA GEORGIA CONGRESS	LAWRENCEVILLE	56902	57285
2003	WORD AND SPIRIT WORLD MINISTRIES	LAWRENCEVILLE	37317	36742
2002	GWINNETT BASKETBALL LEAGUE	LAWRENCEVILLE	37742	32855
2003	WOMENS BASKETBALL COACHES ASSOC	LILBURN	2122450	2124860
2003	MUSIC TEACHERS NATIONAL ASSOCIATION INC	LILBURN	56141	53261
2004	PTA GEORGIA CONGRESS	LILBURN	54964	50043
2002	PTA GEORGIA CONGRESS	LILBURN	15079	18597

REPORTING YEAR	ORGANIZATION NAME	MAIN LOCATION	REVENUE	EXPENSES
2003	GWINNETT SOCCER ASSOCIATION INC	LILBURN	337465	346535
2004	PTA GEORGIA CONGRESS	LILBURN	30744	30744
2003	PTA GEORGIA CONGRESS	LILBURN	37987	32292
2003	PTA GEORGIA CONGRESS	LILBURN	34632	35725
2003	GWINNETT COUNTY SWIM LEAGUE INC	LILBURN	62182	60519
2003	PTA GEORGIA CONGRESS	LILBURN	35442	32680
2002	PTA GEORGIA CONGRESS	LILBURN	20797	20781
2004	PTA GEORGIA CONGRESS	LILBURN	73244	55930
2004	GWINNETT YOUNG SINGERS INC	LILBURN	50854	43359
2003	ENVOY INTERNATIONAL	LILBURN	190794	205898
2003	PROVIDENCE CHRISTIAN ACADEMY INC	LILBURN	7693684	7387570
2003	MIETOVILLE ACADEMY INC	LILBURN	42254	45810
2003	LILBURN COOPERATIVE MINISTRY INC	LILBURN	314048	331776
2004	NORTHEAST ATLANTA YOUTH ENSEMBLE INC	LILBURN	115747	116569
2002	YOUTH ELEMENTS OF SUCCESS INC	LILBURN	146557	152072
2003	S O A R MINISTRIES INC	LILBURN	72308	63139
2002	MICHAEL ADEBIYI MINISTRIES INC	LILBURN	251509	148759
2003	JUBILEE CHRISTIAN FELLOWSHIP MINISTRIES INC	LILBURN	72923	72518
2003	EXTREME RESPONSE INTERNATIONAL INC	LILBURN	103663	115942
2003	JIUJIAO INC	LILBURN	817857	17256
2004	PARKVIEW BAND BOOSTER ASSOCIATION INC	LILBURN	76678	62943
2003	THE RELEASED TIME CENTER FOR CHRISTIAN EDUCATION INC	LILBURN	95935	78914
2003	NEW LIFE CHRISTIAN CENTER MINISTRIES INC	LILBURN	186566	120054

REPORTING YEAR	ORGANIZATION NAME	MAIN LOCATION	REVENUE	EXPENSES
2003	THE DREAM HOUSE FOR MEDICALLY FRAGILE CHILDREN INC	LILBURN	608727	206395
2004	CHI PHI EDUCATIONAL TRUST	LILBURN	718808	319651
2004	PTA GEORGIA CONGRESS	LILBURN	33729	30594
2004	PTA GEORGIA CONGRESS	LILBURN	39650	44989
2003	INTERLOCKING COMMUNITIES INC	NORCROSS	98237	80314
2003	TECHNICAL ASSOCIATION OF THE PULP & PAPER INDUSTRY INC	NORCROSS	9415599	10589605
2004	INSTITUTE OF INDUSTRIAL ENGINEERS INC	NORCROSS	3590469	3391495
2003	RAVI ZACHARIAS INTERNATIONAL MINISTRIES	NORCROSS	5037124	5131476
2003	SOUTHERN TENNIS PATRONS FOUNDATION INC	NORCROSS	165145	138401
2003	PTA GEORGIA CONGRESS	NORCROSS	31845	36492
2003	INSTITUTE OF INDUSTRIAL ENGINEERS INC	NORCROSS	380799	349073
2002	NORCROSS BAND BOOSTER CLUB	NORCROSS	115480	183790
2003	SAR ADVENTURES INC	NORCROSS	218205	186263
2002	CITY OF HOPE COMMUNITY DEVELOPMENT CORPORATION	NORCROSS	312107	368069
2002	GEORGIA SOCIETY OF OTOLARYNGOLOGY INC	NORCROSS	113648	106724
2003	ATLANTA MAUM MEDITATION CENTER INC	NORCROSS	68151	36055
2003	DEAN DELAWALLA MEMORIAL FOUNDATION LTD	NORCROSS	32085	60
2003	WOMEN ARE DREAMERS TOO	NORCROSS	56450	36040
2003	COMMUNITY TELEVISION INC	NORCROSS	1800733	1893776
2003	THE HOUSING TRAINING & EDUCATION FOUNDATION INC	NORCROSS	196971	171911
2003	HAGGAI INSTITUTE FOR ADVANCED LEADERSHIP TRAINING INC	NORCROSS	15162447	15698316
2003	GREATER ATLANTA CHRISTIAN SCHOOLS INC	NORCROSS	25881465	18849848

REPORTING YEAR	ORGANIZATION NAME	MAIN LOCATION	REVENUE	EXPENSES
2004	THE COUNCIL ON ALCOHOL & DRUGS INC	NORCROSS	1516550	1506089
2003	NORCROSS DIXIE YOUTH INC	NORCROSS	258342	259828
2002	REACH OUT MINISTRIES INC	NORCROSS	734382	751180
2002	PTA GEORGIA CONGRESS	NORCROSS	14240	15766
2003	ENGRAFTED WORD MINISTRIES INC	NORCROSS	26787	40592
2002	EXCHANGED LIFE MINISTRIES INC	NORCROSS	29378	26850
2003	CITY OF HOPE COMMUNITY DEVELOPMENT CORPORATION	NORCROSS	1618575	1709822
2002	PTA GEORGIA CONGRESS	NORCROSS	19569	21653
2001	THE LIVING CORNER STONE INC	NORCROSS	39182	41246
2003	PTA GEORGIA CONGRESS	NORCROSS	47058	49458
2003	NORCROSS HIGH SCHOOL DUG OUT CLUB INC	NORCROSS	97086	91723
2003	NORCROSS TOUCHDOWN CLUB INC	NORCROSS	406492	385204
2003	NORCROSS HIGH SCHOOL CHEERLEADERS BOOSTER CLUB	NORCROSS	57240	52366
2002	RESTORATION LIFE MINISTRIES INCORPORATED	NORCROSS	145579	151581
2003	AMERICAN SCHOOLS ASSN OF CENTRAL AMERICA COLOBIAN-CARIBBEAN &	NORCROSS	389369	395637
2003	TAPPI FOUNDATION INC	NORCROSS	650427	779109
2004	MEDICAL MERCY MISSIONS INC	NORCROSS	138778	201403
2002	GEORGIA FAMILY EDUCATION AND RESEARCH COUNCIL	NORCROSS	568741	583631
2001	LUCKY SHOALS YOUTH ATHLETIC ASSOCIATION	NORCROSS	72186	87377
2003	PTA GEORGIA CONGRESS	NORCROSS	53140	47552
2003	GAWL SCHOLARSHIP FUND INC	NORCROSS	19034	3649
2003	WESLEYAN SCHOOL INC	NORCROSS	19074365	15327742
2003	GWINNETT PHILHARMONIC ASSN INC	NORCROSS	231651	217367

REPORTING YEAR	ORGANIZATION NAME	MAIN LOCATION	REVENUE	EXPENSES
2003	JUST PEOPLE INC	NORCROSS	1649176	1545971
2003	WESLEYAN PARENTS CLUB INC	NORCROSS	304341	314655
2003	THE JONAH PROJECT INC	NORCROSS	33798	23750
2003	KOREAN CHRISTIAN TIMES CORPORATION	NORCROSS	315978	306013
2003	CHINESE CULTURAL SCHOOL INC	NORCROSS	95585	138932
2002	RED FERN FARMS INC	NORCROSS	44377	46034
2001	ADVANCING AUTHENTIC LEADERSHIP INC	NORCROSS	58738	52134
2003	ASIAN AMERICAN RESOURCE FOUNDATION INC	NORCROSS	98200	68381
2003	MISSIONS IN ACTION INC	NORCROSS	34036	40782
2002	PARENTING PLUS INC	NORCROSS	123103	128117
2003	GEORGIA SCHOOL OF THEOLOGY INC	NORCROSS	596903	427301
2001	NEW CHURCH MINISTRIES	NORCROSS	27394	28137
2003	WOMEN ABOUT GODS BUSINESS MINISTRIES INC	NORCROSS	41163	41163
2003	INSTEP INTERNATIONAL INC	NORCROSS	244244	208763
2004	TAIWANESE SCHOOL OF ATLANTA INC	NORCROSS	46610	28674
2004	WESLEYAN WOLF TRACKERS INC	NORCROSS	152390	163433
2004	N H S FOUNDATION FOR EXCELLENCE INC	NORCROSS	50929	50936
2003	507TH PARACHUTE INFANTRY REGIMENT MEMORIAL FUND INC	NORCROSS	81823	69637
2003	FULTON FLYERS CYCLING CLUB INC	NORCROSS	74130	88912
2002	CITY OF HOPE COMMUNITY DEVELOPMENT CORPORATION	NORCROSS	722091	978620
2002	CROSSINGS COUNSELING CENTER INC	NORCROSS	133365	129206
2003	ALPHARETTA KIWANIS FOUNDATION INC	NORCROSS	36393	36348
2003	NUTRITION EDUCATION AND SUPPORT SERVICES INC	NORCROSS	253204	253204

REPORTING YEAR	ORGANIZATION NAME	MAIN LOCATION	REVENUE	EXPENSES
2004	PTA GEORGIA CONGRESS	NORCROSS	9488	14859
2003	CENTRO MEXICANO DE ATLANTA THE MEXICAN CENTER OF ATLANTA INC	NORCROSS	106255	184640
2003	HEARTS EVERYWHERE REACHING OUT FOR CHILDREN INC	NORCROSS	50618	19294
2003	REAL EVANGELISM INC	NORCROSS	920094	946667
2003	SOUTH GWINNETT DUGOUT CLUB	SHELLVILLE	89398	75213
2004	PTA GEORGIA CONGRESS	SHELLVILLE	16926	18004
2003	BROOKWOOD CLUSTER SCHOOLS FOUNDATION INC	SNELLVILLE	51440	29877
2003	CAREGIVING WORLDWIDE INC	SNELLVILLE	340566	327556
2003	GWINNETT OUTREACH INC	SNELLVILLE	114318	97422
2004	BROOKWOOD TIP-OFF CLUB INC	SNELLVILLE	61387	47698
2004	PTA GEORGIA CONGRESS	SNELLVILLE	46000	43459
2004	PTA GEORGIA CONGRESS	SNELLVILLE	22499	28559
2003	ZADIE INSTITUTE FOR PREVENTION INC	SNELLVILLE	42185	43187
2004	GEORGIA PRESCHOOL ASSOCIATION	SNELLVILLE	89742	81853
2003	GWINNETT BALLET THEATRE INC	SNELLVILLE	385274	322931
2004	PTA GEORGIA CONGRESS	SNELLVILLE	29258	29186
2003	SOCIETY FOR PRESERVATION & ENCOURMT OF BARBERSHOP QUARTET SINGING AMER	SNELLVILLE	53410	55880
2004	PTA GEORGIA CONGRESS	SNELLVILLE	53706	54706
2003	GEORGIA FUTBOL CLUB INC	SNELLVILLE	427692	476418
2004	PTA GEORGIA CONGRESS	SNELLVILLE	65475	64612
2003	SOUTH GWINNETT HIGH SCHOOL TOUCHDOWN CLUB INC	SNELLVILLE	129336	132574
2003	BROOKWOOD BAND ASSOCIATION INC	SNELLVILLE	282580	279704

REPORTING YEAR	ORGANIZATION NAME	MAIN LOCATION	REVENUE	EXPENSES
2003	CLOG -THE NATIONAL CLOGGING LEADERS ORGANIZATION INC-	SNELLVILLE	205813	191126
2004	PTA GEORGIA CONGRESS	SNELLVILLE	97218	104392
2003	PTA GEORGIA CONGRESS	SNELLVILLE	92568	89866
2002	GWINNETT CHILDRENS FOOD UNBRELLA INC	SNELLVILLE	794499	804441
2003	GEORGIA AIDS COALITION INC	SNELLVILLE	168500	54225
2003	GWINNETT COMMUNITY CLINIC INC	SNELLVILLE	67126	87570
2003	PTA GEORGIA CONGRESS	SNELLVILLE	62431	55106
2003	SOUTHEAST GWINNETT COOPERATIVE MINISTRY	SNELLVILLE	85647	84069
2003	COVENANT COUNSELING INSTITUTE INC	SNELLVILLE	569005	568329
2003	SHILOH TOUCHDOWN CLUB INC	SNELLVILLE	166193	176138
2003	BROOKWOOD FOOTBALL ASSOCIATION INC	SNELLVILLE	207016	217397
2003	SHILOH COMMUNITY STADIUM FOUNDATION INC	SNELLVILLE	56493	33086
2003	SHILOH HIGH SCHOOL CHEERLEADING BOOSTER CLUB INC	SNELLVILLE	140852	145284
2003	SHILOH ATHLETIC ASSOCIATION INC	SNELLVILLE	375094	303868
2003	GREATER GWINNETT CHRISTIAN CORPORATION	SNELLVILLE	79528	-72169
2003	ATLANTA INSTITUTE FOR MUSICIANSHIP & SINGING ATLANTA YOUTH CHOIR INC	SNELLVILLE	71508	74590
2004	PTA GEORGIA CONGRESS	SNELLVILLE	33056	29393
2003	BROOKWOOD PERFORMING ARTS BOOSTERS INC	SNELLVILLE	16194	17046
2003	BROOKWOOD TOUCHDOWN CLUB INC	SNELLVILLE	170451	187744
2003	FAMILY NUTURING CENTER OF GEORGIA INC	SNELLVILLE	293336	298233
2003	JOURNEY CHILDRENS MINISTRIES INC	SNELLVILLE	33734	37267
2003	JEWISH BELIEVERS IN JESUS INC	SNELLVILLE	167613	151556
2003	ASBURY CHRISTIAN ACADEMY INC	SNELLVILLE	460127	423652

REPORTING YEAR	ORGANIZATION NAME	MAIN LOCATION	REVENUE	EXPENSES
2003	SOUTH GWINNETT ATHLETIC ASSOCIATION INC	SNELLVILLE	967444	948764
2003	SOURCE MINISTRIES INTERNATIONAL INCORPORATED	SNELLVILLE	40090	44679
2003	ISLAND MINISTERIES INC	SUGAR HILL	77006	65284
2003	FRED OVERTON SEMINARS INC	SUGAR HILL	89421	71374
2004	PTA GEORGIA CONGRESS	SUGAR HILL	84077	70656
2004	PTA GEORGIA CONGRESS	SUWANEE	23119	19252
2004	HANDWEAVERS GUILD OF AMERICA INC	SUWANEE	378393	526388
2003	GREAT COMMISSION PUBLICATIONS INC	SUWANEE	2231344	2225394
2004	PTA GEORGIA CONGRESS	SUWANEE	39723	25997
2003	OAK BRIDGE ACADEMY INCORPORATED	SUWANEE	37913	47040
2003	GEORGIA GYMNASTICS ACADEMY BOYS BOOSTER CLUB INC	SUWANEE	41100	27966
2003	UFCW LEUKEMIA FUND INC	SUWANEE	84258	84258
2003	GEORGIA ENVIRONMENTAL COUNCIL INC	SUWANEE	56491	40592
2003	ANNANDALE APARTMENTS INC	SUWANEE	72335	64337
2002	SUWANEE GGA BOOSTER CLUB	SUWANEE	27606	27167
2003	PTA GEORGIA CONGRESS	SUWANEE	46409	50981
2003	PTA GEORGIA CONGRESS	SUWANEE	28352	34560
2004	COLLINS HILL HIGH SCHOOL BAND BOOSTERS ASSOCIATION INC	SUWANEE	237524	203432
2004	SOUTHERN COLLEGIATE ATHLETIC CONFERENCE INC	SUWANEE	178504	178228
2003	HOUSING YES INC	SUWANEE	7485493	7248176
2003	GWINNETT OPEN LAND TR INC	SUWANEE	775246	25754
2002	JOHN S PICKERING FOUNDATION	SUWANEE	56597	20813
2003	SOUTHEAST PUG RESCUE & ADOPTION INC	SUWANEE	51219	60170

REPORTING YEAR	ORGANIZATION NAME	MAIN LOCATION	REVENUE	EXPENSES
2003	PTA GEORGIA CONGRESS	SUWANEE	109440	104416
2004	PTA GEORGIA CONGRESS	SUWANEE	50686	52567
2003	SOUTHERN CATHOLIC INC	SUWANEE	2013183	1378081
2002	INTERNATIONAL DISCIPLESHIP MINISTRIES INC	SUWANEE	53657	59475
2002	NORTH AMERICA SHIRDI SAI TEMPLE OF ATLANTA INC	SUWANEE	134782	73161
2003	SONNY ACKERMAN ADAPTIVE GOLF INC	SUWANEE	87094	107041
2003	NORTH GWINNETT SCHOOLS EDUCATION FOUNDATION	SUWANEE	41416	28346
2004	PTA GEORGIA CONGRESS	SUWANEE	38695	32243
2003	ANNANDALE AT SUWANEE INC	SUWANEE	2936895	3323253
2001	JORDAN WOODS DUCHENNE MUSCULAR DYSTROPHY TR	SUWANEE	32042	11992

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