Gapfinder: Exploring Inequality in Human Services

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Exploring Inequality in Human Services

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Since the devastating decline of the automotive industry in Detroit, Michigan, local government services are inadequate and stretched beyond capacity. Recently, this has led to the emergence of a third sector of nonprofits. These nonprofits have taken on the critical role of addressing basic needs such as food, healthcare and education—needs no longer met by the public and private sectors. As a result, these nonprofits have become indispensable to the poverty-stricken region.

*Gapfinder* is a series of interactive web-based data visualizations for the exploration of patterns among nonprofits working to replace government services in the area. These interactive visualizations present without bias the degree of availability and need for human services by category, quantity and geographic distribution.

With *Gapfinder*, what stands out through the exploration of layered data are not the well-serviced areas, but those that are punctuated with gaps marked by neglect and lack of capacity. It is the negative spaces that represent underfunding and the propensity for certain regions to be neglected. The tool aims to inform nonprofit leaders and promote better collaboration, differentiation through specialization, and a more targeted, concerted effort by the nonprofit sector.

**Keywords:** NGO, nonprofit, government agencies, metropolitan Detroit, public charities, human services, public services, poverty, gaps, urban decay, data visualization
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This book represents a diversity of perspectives, much like the communities it seeks to describe. It wouldn’t be possible without all the support, feedback, and advice from the MFA in Information Design and Visualization faculty at Northeastern University. Thanks to my thesis advisor, Dietmar Offenhuber, for his acuity and emphasis on telling stories through data and to Isabel Meirelles, for always demanding higher standards and striving for honest data representation. Doug Scott, anyone who knows you values your keen eye, design insight and gentle demeanor in inspiring imagination and reminding us not to be afraid to break the rules. Thomas Starr, not a detail gets past your meticulous eye and along with John Kane, you’ve taught me how embracing those same rules can set you free. For valuable insight on the bigger picture and iterative idea generation: Hugh Dubberly, Nathan Felde, Ann McDonald, Alessandra Reznit, Anne West and Richard Saul Wurman. To Siqi Zhu and Tania Schlatter for their skilled instruction in designing beautiful interactive interfaces and user-centered design.

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Philanthropy is involved with basic innovations that transform society, not simply maintaining the status quo or filling basic social needs that were formerly the province of the public sector.”

—David Rockefeller

Thank you to my husband Abdul Kader Tabbara: Abdo, you’re my rock, ally, and comic relief and without your loving patience and support I could not have pushed the extra mile. To my parents, Drs. Haitham and Fatina Masri, for insisting that roadblocks simply require creative solutions and for their love and unconditional support. To my siblings Sameer and Mayssa for their encouragement and to Lena for her inspiring nonprofit work and for always being my sounding board and cheerleader. And to God, above all else.

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"Philanthropy is involved with basic innovations that transform society, not simply maintaining the status quo or filling basic social needs that were formerly the province of the public sector.”

—David Rockefeller
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Growing up in the suburbs of Detroit, what was pervasive was the stark contrast between the affluence of the outskirts of the metropolitan area and the neglect of inner city Detroit. The suburbs were fully serviced, unlike the heartbreaking dinginess and general lack of adequate services and facilities of the city of Detroit.

8 Mile Road was considered the boundary between rich and poor, safety and crime, manicured lawns and crumbling, littered streets. When crossing the boundary, the discrepancy between the excellent schools, libraries, and general government services in the suburbs and the crowded, unequipped facilities in the south was apparent.

My parents emigrated from Syria in 1979, arrived first in Halifax, Canada — where I was born in 1985 — then moved to Detroit in 1987 before my second birthday. Although they are both physicians, they joined a long history of waves of Arabs and Muslims settling in Detroit originally drawn by Henry Ford’s incentives for skilled foreign workers seeking manufacturing jobs in the U.S.

About 12 years ago, a few professionals and I established a consulting firm geared towards marketing and developing nonprofit organizations. I spearheaded the marketing and design arm of our company and provided services to a diverse set of nonprofit clients.
Since then, I’ve been passionate about doing work for organizations whose missions are geared towards social change. My work with nonprofits in Michigan sparked a desire to streamline resources among nonprofits and to encourage efficiency, partnership, and collaboration based on population needs rather than functioning as separate entities with differing goals.

A common trend I discovered through my work among Michigan nonprofits included limited time, staff, and funding, in addition to a lack of focus on management or institutional development. I met visionary leaders who directed organizations based on personal priorities and passionate activists who worked tirelessly and reactively without clear missions or priorities.

I observed that activists tended to establish organizations based on personal interests and ambition rather than after paying for research and geographic surveying, which is typically cost-prohibitive. This has resulted in duplicate organizations that compete for the funds of exhausted and overspent regular donors, while being notoriously understaffed and over budget.

The difficulty is, many nonprofits simply think local and respond to emergent needs due to having been established to meet a specific, community goal. In Michigan, many nonprofits tend to have a narrow focus and have been established to fill the needs of their local communities. As effective as that is for local community needs, without an overview of each nonprofit’s impact, the sector as a whole is scattered and unfocused.

If nonprofit leaders were made more aware of the work that outside organizations were doing in the same space, they would be able to pull efforts out of those areas and re-target them towards gaps in service. Collaboration and the pooling of resources between organizations would not only help direct those in need to more effective resources more efficiently, but would allow small organizations to specialize and focus on limited goals rather than trying to handle every case that comes through the door.

Once, at a national forum for nonprofit and community leaders, I witnessed one community leader discuss the fact that his organization was drowning in work to a degree that some cases were handled that were outside of its scope. Although this sounds counter-intuitive, he explained that it would take longer to search for other organizations covering those particular services and even then he would be unsure if he could refer people to the organization with confidence and that their cases would be handled appropriately. As a result, his organization was drowning in work and taking cases it was not well-equipped to handle.

My thinking led to a number of questions: what is the best way to visualize the multi-faceted services provided by nonprofits in a major city? How can the gaps in service both geographically and by resources be identified? How can measures of the impact of nonprofits in the U.S. be made more meaningful? Would a tool that made this information more accessible and understandable help nonprofits shape the landscape in which they were operating? Would it allow them to better differentiate, target their efforts, and collaborate through intra-organizational referrals?

For my thesis work, I decided to build Gapfinder as a case study investigating the range and extent of the work being done by publicly reporting charities designated as human services organizations in metropolitan Detroit. My expectation is to build on the services offered by prominent tools in the nonprofit sector such as directory services and public data lookup tools provided by the Internal Revenue Service (IRS) and other governmental agencies, but with a focus on more understandable, accessible representation.

By providing an overview of the nonprofit sector in Detroit, my desire is to target nonprofit organization leaders aiming to better differentiate their organizations and cooperate with other nonprofits through partnerships and referrals. Gapfinder can potentially be a data exploration tool used by nonprofit leaders to survey and learn more about the spaces in which they are operating their organizations, both in the form of gapfinder.org and in this companion book featuring Gapfinder visualizations.

“Many nonprofits simply think local and respond to emergent needs.”

Gapfinder
Emerging Nonprofits in Detroit

"Philanthropy is commendable, but it must not cause the philanthropist to overlook the circumstances of economic injustice which make philanthropy necessary."

Martin Luther King, Jr.
INTRODUCTION

Emerging Nonprofits in Detroit

In 1950, the population of Detroit, Michigan hit 1.85 million, making it America’s fourth most populated city. The city was home to the automotive industry, providing nearly 300,000 manufacturing jobs. The city held about one third of the population of the entire state of Michigan and was a thriving hub of commerce and industry. By 1960, the city of Detroit had the highest per-capita income in the United States as some in the rising middle class flocked to the city to work in car building factories and others were drawn by the economic boom.

Global competition led to the decline of the automotive industry and marked the end of Detroit’s heyday. With racial tensions at their worst following the notorious race riots, people fled to the suburbs, leaving abandoned homes and a battered city reeling financially. Following the recession at the end of the 2000s and by 2009, the unemployment rate had hit a high of 27.8%.

In 2011, the city’s population hit its lowest level in one hundred years, with Detroit reduced to making up only 10% of the state’s population. In only ten years, the population of Detroit had plummeted by 25% to 713,777. In April 2013 the unemployment rate leveled at 16%, compared to the national average of 7.5%. Just months later, Detroit filed for Chapter 9 bankruptcy, the largest municipal bankruptcy case in U.S. history.\(^1\)

As a major city suffering from depopulation and urban decay, Detroit has been described as a ghost town, with 1 in 5 homes abandoned and empty. Constant foreclosures result in unpaid property taxes totaling $17.6 million as of 2012, with homes languishing on the market and selling for as low as $1.\(^2\) Today, over 78,000 structures and 66,000 lots are abandoned, which exacerbates crime and impacts neighborhood property values. In response, arson accounts for 1,000 of 12,000 fires per year and 60% of those acts of arson occur in dilapidated or empty buildings.

Although the population has fallen by 63% since 1950, the municipal workforce fell by just 40%, adding to a strain on public finances. The city government of Detroit has closed dozens of schools and has decided to cut off public services to the “heavily blighted areas.”\(^3\)
Due to budget cutbacks, most police stations in Detroit are now closed to the public for 16 hours a day. Ten years ago, there were approximately 5,000 police officers in the city of Detroit. With half of that today, another 100 are scheduled to be eliminated from the force.¹

Detroit even shut off water to thousands of customers who were delinquent on their water bills, with a U.N. representative branding it a “human rights violation.”⁴ An op-ed in the New York Times reported that Detroit residents were being denied water due to delinquent water bills and possible infrastructure leaks. The department is slated to work with an underfunded nonprofit to provide water to the needy.⁵

More tragic than the abandoned homes is the effect of the economic turmoil on Detroit’s people. Today, one third of the city’s residents live below the federal poverty line. According to one very shocking report, 47% of all people living in the city of Detroit are functionally illiterate. The murder rate is 11 times higher than it is in New York City, with Detroit having the highest violent crime rate of any large U.S. city.⁶

Recently, 100 bus drivers in Detroit refused to drive their routes because they were afraid of being attacked out on the streets in broad daylight.¹ In a region where public transportation is already bleak due to its notoriously auto-centric history, these types of service interruptions pose serious problems for its impoverished residents.

Wayne County, home to Detroit, ironically neighbors a county with some of the most affluent neighborhoods and elite zip codes in the country. According to the Detroit Regional Chamber of Commerce, Oakland County is among the ten highest income counties in the United States with populations over one million people.

But on a city level, the inequity only becomes clearer. From 2008–2012 Detroit’s reported population was about 721,500 with a median household income of $27,000, while Franklin in Oakland County, one of the nation’s wealthiest cities, reported an income of $143,400 for a population of 54 times fewer.⁷
The median household income map from Gapfinder clearly shows a divide near the border between the two counties, with median household income dropping sharply at the border. During the same period, Wayne County reported a median household income of about $47,700 and a population of nearly 1.5 million. Oakland County reported a population of less than 40% of that, with a median household income of $65,700.

Analysis of the Census Bureau’s Five-Year American Community Survey (ACS) released in December 2014 by a California-based online research group, FindTheBest.com, ranks Detroit as the poorest city in the country. Despite this, the 2012 ACS data reports an 11:1 household income gap between the 95th and 20th percentile in metropolitan Detroit.

Public transportation between the city and more prosperous areas in metropolitan Detroit is limited, unreliable, and in some cases nonexistent. Compounding the problem, cars are priced out of reach for many residents, and homes are often cost-prohibitive outside of Detroit, where the average sale price for a home in Detroit in September 2012 was $17,125. One Detroit man recently made headlines when it was discovered he had been walking 21 miles of his 23-mile daily work commute for the past ten years.\[9\]

Ironically enough, Wayne County itself suffers from shocking inequity. Looking at the finer level of granularity of census blocks at the heart of Detroit, the data shows a median household income of about $13,700 alongside one of Grosse Pointe’s wealthiest blocks (nearly $160,000).

Detroit’s finances are premised on a minimum tax base of 750,000 people, and with a reliance on a small and impoverished population, local government services are inadequate and stretched beyond capacity.

The interactive Gapfinder visualization at right compares the number of nonprofits established per year to periods of economic success and decline.

"With a reliance on a small and impoverished population, local government services are inadequate and stretched beyond capacity."

Detroit files for bankruptcy

Detroit hits 1.85 million, making it America's 4th most populated city

Detroit has the highest per-capita incomes in the United States

Detroit has 1.9 million, making it America's 48th most populated city

Great Recession

Early 1990s Recession

Great Recession of 1980

Recession of 1975

Detroit files for bankruptcy

Recession of 1973 – 1975

Recession of 1945

Recession of 1937

The Great Depression

Nearly 300 Michigan nonprofits are established in 2014 alone

Oakland County

Wayne County

Other Counties

Human services organizations established in Michigan by county from 1927 to 2014 (IRS 2014)
Now, more than ever, the vibrant nonprofit sector in Detroit is critical to addressing the widespread poverty and home and job losses compounded by the recent economic downturn. The Michigan Nonprofit Association’s 2014 report, Economic Benefits of Michigan’s Nonprofit Sector, reports that Michigan’s 42,000 nonprofits employ 1 in 10 of the state’s workers, account for assets of nearly $217 billion and play a significant role in its economy. Despite Michigan’s high unemployment rate in recent years, workers in Michigan’s nonprofit sector have enjoyed stable employment and increasing wages. Along with their critical roles in providing health, education, and human services, the report contends that “maintaining the critical infrastructure the nonprofit sector provides to our economy is crucial to Michigan’s health and economic recovery.”

Since the establishment of the first human services organization in Michigan in 1927, Lakeside for Children, the number of human services organizations has increased exponentially, with nearly 300 established in 2014. Although the vibrant nonprofit sector in the U.S. is the envy of the world, ultimately the goal of a nonprofit is to fulfill its mission and no longer be needed. With nonprofits emerging at such a rapid pace, it is a sign of deeper, more persistent problems reflecting a “third sector” phenomenon.

The third sector has been compared with the “informal” sector — usually only present in developing countries. It is characterized as an alternate sphere, where its influence and interdependence on the state and market is noticeable. The need for an informal sector emerges when government inadequacy has become quite extreme and is not a term typically used to describe a phenomenon in a developed country such as the U.S.

In order to determine if the economic inequities between Oakland and Wayne counties carry over into the nonprofit sector, patterns can be investigated with Gapfinder in the appearance of human services organizations over time and the allocation of funding to those organizations. Furthermore, an analysis of the geographic distribution of the organizations may bring to light relationships their relationships with economic or ethnic distribution.
I have been struck again and again by how important measurement is to improving the human condition. 

—Bill Gates

CHAPTER 1
Needs & Economic Indicators
Metropolitan Detroit is sometimes informally referred to as the Detroit Tri-County Area, and comprises Wayne, Oakland, and Macomb counties. The 2010 Census reported Wayne County as the most populous in Michigan, ranking 19th in the country with a population of 1.8 million. Oakland County is second in Michigan at 1.2 million, leaving Macomb County third at 840,978. Estimates for 2015 see a continued trend of decreasing population in Wayne County and a shift of residents to Oakland and Macomb counties.

The economic story of Detroit cannot be told without first understanding its history of racial segregation. Today, Detroit remains one of the most racially segregated cities in the United States, with such extreme racial segregation going hand in hand with extreme class segregation.

Many Blacks came to Detroit during the Great Migration during the 1900s in two large waves in an attempt to escape Jim Crow laws in the south and find jobs. Instead, they arrived in a city where they were excluded and faced violence and discrimination by white populations of European immigrants and Southern migrant workers.

Race riots in 1943 led to White flight to the suburbs in the north, magnifying racial segregation between the two counties. Race riots in 1943 led to White flight to the suburbs in the north, magnifying racial segregation between the two counties. Race riots in 1943 led to White flight to the suburbs in the north, magnifying racial segregation between the two counties. Race riots in 1943 led to White flight to the suburbs in the north, magnifying racial segregation between the two counties.

Many of the cities in the suburbs with populations as low as 3,000 top Troy and are home to some of the wealthiest residents in Michigan and in the US. Many of the cities in the suburbs with populations as low as 3,000 top Troy and are home to some of the wealthiest residents in Michigan and in the US. Many of the cities in the suburbs with populations as low as 3,000 top Troy and are home to some of the wealthiest residents in Michigan and in the US.

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Figure 1.1 at right identifies the 23 cities in Michigan with populations of 50,000 or more. They are some of the most visible cities in terms of numbers, but they are not necessarily the most well-known for their wealth. Some of Oakland County’s wealthiest cities have relatively low populations with high wealth per capita and per household.
The six small cities featured in Figure 1.2 are those that have higher incomes than Troy, making them significant despite their relatively low city population size. In Wayne County, neighboring Detroit is Huntington Woods, with an extremely wide income gap, in one of the most tremendous examples of inequality in the country.

Traditionally, 8 Mile Road has become a boundary between the safety and opulence of the suburbs of Oakland County (among the ten highest income counties in the U.S.) and Wayne County, home to Detroit — the most dangerous city in America.

As Figure 1.4 indicates, Wayne County is the top county in Michigan from where residents are most quickly leaving. While eight of the top ten counties were increasing in population quite rapidly from 2000–2010, Wayne County, led specifically by Detroit, has been depopulating at a rapid pace. This is no surprise to Michigan residents, but what is staggering is the rate at which residents have left in the past ten years. Wayne County’s change rate (–5.2%) was 9.5 times that of the national average (–0.55%).

<table>
<thead>
<tr>
<th>County</th>
<th>City</th>
<th>Population</th>
<th>Median Household Income</th>
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</thead>
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<tr>
<td>Wayne</td>
<td>Groves Pointe</td>
<td>61,794</td>
<td>$103,565.00</td>
</tr>
<tr>
<td>Oakland</td>
<td>Franklin</td>
<td>53,987</td>
<td>$153,395.00</td>
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<tr>
<td></td>
<td>Bloomsfield Hills</td>
<td>67,484</td>
<td>$166,825.00</td>
</tr>
<tr>
<td></td>
<td>Huntington Woods</td>
<td>1,750</td>
<td>$121,793.00</td>
</tr>
<tr>
<td></td>
<td>Birmingham</td>
<td>9,333</td>
<td>$105,716.00</td>
</tr>
</tbody>
</table>

The only MI counties with over 1 million people

Population and median household income in Oakland and Wayne County’s wealthiest cities (ACS 2008–2012)
As the chart at right indicates, even years after its decline, Detroit clearly had the highest rate of change, and saw its population reduced by nearly a quarter in just ten years. Statewide, the cities of Flint and Saginaw, also heavily impacted by the decline of the automotive industry, rank second and third.

In Detroit, people were moving out of the city at a shocking 45 times the national average in just ten years. Outside of the tri-county area, Ingham has an interesting pattern with nearly 20% growth in a decade, although it only ranks #10 out of Michigan’s 81 counties by population. Ingham currently has about 200,000 residents.

As for city population change within each county, Detroit is clearly contributing most to Wayne County’s decreasing numbers. However, also in Wayne County, Canton, seems to be doing quite well in terms of population increase and Dearborn’s numbers are also slightly up. The clear winner in population growth overall among cities with a population of 50,000 people or more in metropolitan Detroit is Novi, which neighbors one of Michigan’s wealthiest communities—West Bloomfield.

Among the cities with a high rate of population decrease is Pontiac, which is located on the north side of Oakland County, a fairly low-income area nestled among wealthy communities. Pontiac is Oakland’s county seat and has a median household income of $27,800 to Michigan’s $46,900.

Southfield, neighboring the city of Detroit, has a rate of population decrease that is still lower, and is slowly declining as upwardly-mobile residents are moving into the area and wealthier residents are moving further yet north. Southfield also has a relatively low median household income at $45,500.

“Detroit saw its population reduced by nearly a quarter in just ten years.”
Due to the economic crisis in Detroit and the resulting migration, Oakland County has become one of the highest per capita income counties across the country. Before 1970, Wayne County’s per capita income was slightly above the national average, but fell below average at around 1980.

In general, over the past 40 years, the per capita incomes of both counties are on the rise in accordance with national trends. However, it is Wayne County falling below the national average that makes this numbers worrisome. One finding from the chart is that although the majority of the counties seem to have the same pattern of highs and lows, Oakland and Wayne County’s deviations seem a bit more dramatic, although Oakland seems to have even sharper peaks and dips between the two.

Figure 1.7 is a Gapsfinder visualization of the locations of human services organizations across Oakland and Wayne counties. Although there is some distribution across neighboring Macomb and Washtenaw counties, the focus of this analysis is on the two counties with the highest population.

It can be observed that the heaviest concentration of organizations is in inner-city Detroit, despite organizations being scattered across the north. Other areas of density include Southfield and Pontiac, the two poorest cities in Oakland County by median household income.

The center of Oakland County, in the region enclosed by Farmington Hills, Birmingham and Pontiac is dotted with large and small lakes, adding to some of the gaps in organizations there. The area surrounded by Romulus, Taylor, and Trenton does not seem to have many human services organizations despite some small urban centers as visible in Figure 0.1.
Metropolitan Detroit is a melting pot of immigrants from around the world and the largest Black community in the country. Its population also includes Arabs, European immigrants, Hispanics, and Asians. In spite of this, the area is characterized by extreme class, race, ethnic, and religious segregation.

Historically, and according to the 2010 Census, many cities in Wayne and Oakland counties skew predominantly towards one race. Oakland County, unsurprisingly, is 75% White. Oakland County’s wealthiest cities tend to go along with a substantial White population. According to the Census, Oakland’s wealthy city of Troy, predominantly White, also has a 19% Asian population — which is substantial for a minority.

Familiarity with the city, however, lends another explanation. With certain ethnic groups being required to classify themselves as White, nuances related to ethnicity are washed away. Additionally, the Asian category lumps together peoples as diverse as south Asians (including Indians, Pakistanis, and Bangladeshis), southeast Asians (Indonesian, Malaysian, Filipino, Vietnamese, Thai), and east Asians (Chinese, Japanese, Korean, Taiwanese).

In Wayne County, the city of Dearborn is home to the largest population of Arabs outside the Middle East, in addition to a substantial White population. The residents represent nearly every nationality in the Middle East including Lebanese, Yemeni, Syrian, Palestinian, Egyptian — and increasingly since the Gulf Wars, Iraqi.

The 2010 Census, however, shows the population of Dearborn as 86.7% White, which is misleading. Unfortunately, Arabs do not have a specific category on the Census and as a result are required to classify as White. However, the Census reports that there are roughly a quarter million Michiganders with roots in the Middle East.

In the racial distribution map on the following pages, it is immediately noticeable that the city of Detroit is predominantly Black; Detroit holds the national record at 83% with the highest percentage of Blacks in cities of 100,000 or more. A Hispanic population is also concentrated in southwest Detroit.
There are two areas in Oakland County that have a relatively substantial population of Black residents. The first is the area surrounding Pontiac, also including Waterford. The second is in the area bordering Wayne County, in a city named Southfield. Southfield is the poorest city in Oakland County by median household income (ACS 2014) and has a 75% Black population. It is also where a number of Black residents have settled after moving out of Wayne County.

Wayne County’s small city of Hamtramck is an interesting exception to the pattern of segregation, where instead of skewing to one race, it skewed dramatically towards a few distinct ethnicities and nationalities. Hamtramck is unique in that it is both Michigan’s most densely populated and most internationally diverse. Historically, Hamtramck residents were predominantly Polish, but the city is now home to large Yemeni, Bangladeshi, Eastern European, and Southeastern European countries.

Growing up in the Detroit area, it is easy to notice that a number of cities are extremely racially and ethnically skewed. Even the large population of Arab Americans, ethnically the same, have divided themselves into different cities based on country of origin. With Yemenis focused in Hamtramck, and Lebanese immigrants focused in Dearborn, many Syrian and Egyptian immigrants live throughout the wealthier suburban areas.

One reason for this is that following civil war in Lebanon, a large number of refugees settled near Detroit to take advantage of Henry Ford’s work incentives in automotive factories in Detroit and Hamtramck. Likewise, many Iraqis arrived from a war-torn country after the U.S.-led invasion of Iraq. Yemen is one of the poorest countries in the Arab world and correspondingly, many Yemenis in Hamtramck fall into a very low-income bracket with low educational attainment.

By contrast, Arab immigrants in the suburbs are a part of a highly skilled and educated workforce, the majority of which are physicians and engineers. Many older immigrants moved from Detroit to the suburbs and have been joined by post-1965 immigrants.

This trend of two waves of immigrants is paralleled in other communities, such as the Iraqi Chaldeans originally settling in the Oak Park and Southfield areas near Wayne County, with a second wave moving to wealthier cities as the community grew and prospered. These cities include Oakland County’s Birmingham, Bloomfield Hills, Farmington Hills, and West Bloomfield.

With regard to documenting religious segregation, a comprehensive national survey has not yet been conducted to geomap religious distribution at a level more granular than by state. The Census is prohibited from mandating collection on religious affiliations and is therefore not the source for information on religious adherents in America. The religion data available from the Census includes economic data on religious congregations and voluntarily provided information about household religious practices.

Non-partisan fact tanks have attempted to fill in the gaps on data regarding religion in America. The Pew Research Center provides state-level statistical data, and the U.S. Religion Census provides statistics on religious adherents and congregations. The latter provides county mapping based only on the largest participant groups (namely Christian denominations), religious diversity scales, and whether or not a major faith is practiced in an area.

What is known, however, according to the 2010 U.S. Religion Census (unaffiliated with the U.S. Census), is that Michigan’s Christians are predominantly Catholic but the largest non-Christian group in Michigan is Muslim. According to Simpson’s Diversity Index, Wayne County ranks in the top 20% of counties nationwide in terms of religious diversity, with Oakland County one ranking lower.

Minority religious groups are no exception in terms of segregation. A substantial number of Jewish residents live in the Oakland County suburban West Bloomfield area and Birmingham, in addition to Wayne County’s Oak Park area and Washtenaw County’s Ann Arbor area (where some of the first European Jewish immigrants arrived in Michigan).
This focused, zoomed-in view shows the demarcation so clearly that the boundary between Black and White is unmistakably 8 Mile Road.
It is important to keep the degree of segregation in Michigan in mind while looking for patterns of class segregation and poverty. Many immigrant communities are marked by larger household sizes and lower income, however the country of origin matters. As expected, household size tends to correlate with lower income in the two counties.

Interesting exceptions where cities have larger households on average despite relatively high household income are annotated in the Gapfinder visualization on the next page. These anomalies include Dearborn, possibly owing to its primarily Arab American residents; Bloomfield Hills, with substantial Arab (primarily Syrian) and Chaldean communities; Troy, with substantial communities from the Indian subcontinent; and previously mentioned immigrant-rich Hamtramck.

Medians and averages are provided in the graph as a visual aid to understanding the distribution of household sizes and incomes across the cities in Oakland and Wayne counties.
Philanthropic innovation is not just about creating something new. It also means applying new thinking to old problems, processes and systems.

—Laura Arrillaga-Andreessen, Philanthropist

CHAPTER 2

Methods of Visualizing the Third Sector
For the past few decades, metropolitan Detroit has been marked by zones of exclusion, in terms of lack of adequate public services, funding, effective education, safety, and a number of other basic societal expectations. In order to undergo a gap analysis between the city of Detroit and its neighboring regions, various socio-economic indicators can be used to establish inequality, segregation, and neediness.

Similarly, in his seminal 1833 report, *Essai sur la Statistique Morale de la France*, French statistician André-Michel Guerry faced the challenge of representing various multi-dimensional geographically. Although his task was an interesting one, what truly made his work a foundation study for the modern empirical social sciences was that it was the first to relate these different variables to each other.

Guerry broke new ground in thematic maps and data visualization methods, pioneering new methods to represent highly dimensional data with a large number of variables that were not necessarily spatial. His techniques were the first of their kind and used data visualization, standardized data, color coding, annotation, and charts to relate variables and statistics in a beautiful comparative analysis.

In a typical scenario at the time, one would have had to manually go through countless tables to find the values that were associated or connected. In his first major work, Guerry compared France and England and presented data on various social issues. Through his data visualization techniques, Guerry was able to represent the data clearly and graphically and relate the variables to each other through the use of a number of statistical charts and six thematic maps. The variables included:

- Crimes against persons
- Crimes against property
- Illegitimate birth
- Donations to the poor
- Literacy
- Suicide
In order to do so accurately and methodically, he standardized the rates, created a ranking system, and color coded his maps so that highest (rank = 1) indicated the “worst” value. Each map was a summary of 30 years of data for one specific data series and was accompanied by line charts and bar graphs decomposing these facts, transforming the data, and relating them to other factors.

The visualizations were annotated, indicating noteworthy patterns and trends. This system allowed for data exploration in search of patterns, gaps, and trends over time. Furthermore, he used an elaborate series of nearly 100 symbols including ↑, ↓, and others indicating minimum, maximum, mean, median, and possibly fallible data.

Guerry’s careful and elegant work in comparing “moral statistics” paved the way for this type of statistical analysis to become commonplace when handling social data. For the purposes of accurately reflecting the reality on the ground in Detroit, median household income, average household size, and race and class segregation maps are all useful as socio-economic indicators. But are we restricted to these types of traditional indicators?

In the 1970s, Bhutan adopted a new economic indicator in an attempt to better assess quality of life or social progress. The event signified a striking example of embracing a unique, non-traditional indicator as a way of describing a population. The king of Bhutan coined the term Gross National Happiness (GNH), a concept that takes a holistic approach expressed in more psychological and social terms. GNH stands in contrast to the economic indicator of gross domestic product (GDP), which considers economic data as a signal of quality of life and social progress.

The GDP measures the monetary value of all the finished goods and services produced within a country’s borders in a specific time period. Instead, the four pillars of GNH are the promotion of sustainable development, preservation and promotion of cultural values, conservation of the natural environment, and establishment of good governance.
The GNH policy now serves as the a unifying vision for Bhutan’s 5-year planning process. Although it lacks the mathematical precision of traditional indicators, the GNH has served as an inspirational philosophy of measuring social indicators in a nontraditional way.

Other governments, including those of Canada, South Korea — and most recently in 2014, the U.K. and Dubai — followed up with their own social indicators of happiness and social progress. Entities such as the United Nations and the Organization for Economic Co-operation and Development (OECD) have followed suit with the World Happiness Report and the Better Life Index (BLI), respectively.

This phenomenon may indicate that there is a desire to more accurately represent the needs and reflect the values of the populations which indicators are attempting to describe. Although the usage of GNH has only been adopted in Bhutan, its vision may influence a comprehensive definition of prosperity in a region. The GNH concept is a reminder that an indicator can be designed to more accurately portray a specific population.

In Detroit, for example, the devastating decline of the auto industry has led to a general lack of adequate public services, and more recently, the emergence of a “third sector” of nonprofits. This third sector has taken on a critical role in the metro Detroit area by providing basic human needs such as food, healthcare, and education, proving indispensable to the poverty-stricken region.

Some Michigan nonprofits, such as Midtown Detroit Inc., have developed a reputation of performing the role of government better than government itself.25 Can analyzing the nonprofit sector in Detroit be one way of visualizing needs and gaps in Detroit?

With the increasing role of human services organizations in redevelopment projects and the advent of larger nonprofits working in concert with a cash-strapped local government, can their impact be measured through data? More importantly, what trends and patterns emerge through an exploration of this data?

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2.3 The nine domains and 33 indicators of the GNH index (reproduction)

Nonprofit organizations, in order to retain their federally tax-exempt status, must file annual Forms 990 with the IRS. The forms are an annual reporting return collected by the IRS and include identifying information including category, mission, programs, structure, and staff compensation; and basic financial data such as assets and revenue.

Current tools available for investigating nonprofit organizations are limited. Directory services such as guidestar.org and charitynavigator.org list and rank many nonprofits with a filter by state or category. The drawback, however, is that smaller organizations are unrated or not even on their radar.

The IRS also provides a Form 990 filing lookup tool, with more useful implementations by propublica.org and foundationcenter.org. These tools allow for the lookup of nonprofit organization filings and financial data with the IRS. However, only one organization may be looked up at a time without cross comparison or the analysis of trends. Technical financial information is listed in a non-visual, non-user-friendly manner. Without detailed, aggregated information on nonprofits, a comparative analysis of exempt organizations in any category is limited.

Useful information collected on exempt organizations by the IRS includes their missions, programs and activities. Financial data reported includes how expenses are disbursed by program and details on overhead including management and fundraising. Regarding organizational structure, nonprofits report a list of board members, details on structure and governance, significant changes since the previous year, salary information and how much top staff gets paid.

Organizations must disclose whether the filer engaged in any self-dealing transactions or excess benefit transactions. Organizations document their basis for public charity yearly if they fall under that category and disclose whether the organization opts for the election to take part in legislative lobbying. Lastly, it is reported whether or not the organization is designated as a private foundation and other tax and identity information.

The ability to compare board members across organizations, measure the efficacy of particular types of programs or activities, and rank nonprofits in terms of constituents served would be indispensable. Data could be analyzed to find patterns of duplicated efforts and redundancies in terms of communities served or program expenditures.

Access to this data would allow for increased transparency among nonprofits, and network maps could be created linking board members, looking for patterns. A measurement of overhead would be possible, with an understanding of whether or not the organization’s overhead reasonably correlates with its impact.

In order to identify and understand trends, an analysis of significant year-to-year changes among nonprofit could be made to inform leaders about trends and shifts in governance, practices, missions or programs. Not only would such data help leaders engage in more informed discussion and collaboration, but it would inform government and foundations about where funding is needed most and where particular segments are saturated.

Unfortunately, all this data is collected by the IRS but not made readily available to the public. It is not free of charge, not available online, and not provided in a format that makes it accessible for analysis.

Gapfinder’s data resources instead include only the basic exempt organization information that is provided by the IRS as downloadable master files in a tabular format (CSV). The data provided simply includes name, identification number, tax status, basic finances, classification, foundation and activity codes, address, and when it was established.

This data is the only option provided by the IRS that is free, open and ready for analysis. It is worth understanding, however, that like the Census’ limited view of religious and ethnic groups, the IRS master file dataset is limited and masks many nuances.
Gapfinder is not the first attempt to use the power of images or data to survey the dire situation in Detroit. One particularly effective project that uses few words and no data, but communicates with great impact the extent of the problem of inner-city vacancies and economic inequity in the metropolitan Detroit is *Detroit by Air* by the *New York Times*.

The photographs were taken by photographer Alex S. MacLean from an aerial helicopter. This view allows for scrutiny from above and a view of the general landscape. Close-up photos of abandoned buildings are a reminder of the people who may have lived there but aerial photographs show a worrisome trend and pattern on a much larger scale.

The photos taken of metropolitan Detroit speak for themselves, with heartbreaking images of blight, vacancies and ruin in an unexpected setting. Detroit has made headlines recently due to its bankruptcy filing and economic decline. However, those with a longer view see a city that used to be one of America’s crown jewels in despair and decay. Knowing of Detroit’s past as a former symbol of American automotive manufacturing pride and the center of great prosperity and diversity makes an expose of its current state of neglect all the more powerful.

Some of the vacant buildings lying in ruin were beautiful mansions in their glory days just decades ago. The number of empty lots is simply staggering, especially when seen in context next to skyscrapers or miles away from suburban lakeside mansions.

Among the most effective photographs are those that are riddled with signs of urban decay and stacked side by side against images of immeasurable wealth. Burned homes are presented alongside single family residences that look more like complexes, complete with swimming pools and tennis courts. Crumbling inner-city mansions stand in stark contrast to newly minted mansions in the suburbs. And lots switch from vacant to occupied simply at the crossing of 8 Mile Road.

On a more positive note, community gardens serve as a reminder that there is yet hope that some of Detroit’s vibrant communities may bounce back yet.

“A single-family home with more than 23,000 square feet in West Bloomfield, around 25 miles from Detroit.”

“Orange plastic construction fences outline the lots of recently demolished homes in the Fitzgerald neighborhood of Detroit.”

Source: Alex S. MacLean
December 7, 2014.
Although there are things you can do online,” he reasoned, “you need navigators who are able to identify who has the money.”

Then he discussed what it takes to start a nonprofit. “I’ve found that most human services organization founders have no idea who’s in the space and the level of long term commitment needed. An organization needs a big base and a center of activists.”

After understanding who’s in the space, leaders also need to be informed about the dynamics of competition and synergy in the area. Also, mapping constituents is key, he stressed. Activists are trying to start new organizations without understanding their constituency and what it takes to be a non-profit. “Sometimes knowing your constituency is more important than knowing your audience,” he said.

“This is the most nonprofit leaders don’t know what it takes to be a nonprofit. They just want to help people—which is great, philanthropy is great—but they don’t understand what it means to be a nonprofit.” Leaders need to come at it with an understanding of successful nonprofits.

In the end, however, nonprofits are much more efficient. The majority of adoption and foster care services are contracted out by the state to private agencies and end up over budget. Texas recently went $80 million over budget. Nonprofits provide these services more efficiently, with a higher value per dollar.

“Nonprofits are a tool,” he stressed, “You need to understand what you’re engendering. It’s not enough to want to be a philanthropist and want to help people.”
In order to analyze the need for human services in the metropolitan Detroit area and to visualize the third sector, multiple data sources were accessed and analyzed. These data sources include economic data from the U.S. Census, nonprofit data from the IRS, and location data from the United States Postal Service. Tableau’s breakthrough VizQL technology allows users of Gapfinder interactive dashboards to explore patterns and relationships in the data quickly and visually in order to gain deeper insights.

Figure 2.4 on the following page provides an overview of the relationships made between these data used in Gapfinder and their respective providers. Location data allows visualizations to break down and aggregate data regarding demographics, income, and nonprofit service by providing the geographic contexts of census blocks, cities, counties, and state.

The purpose of my visual exploration is to examine how to effectively design visualizations that make complex information easier to understand and consume by a specific audience. Emphasis is placed on understanding visualizations as human-centered visual representations aimed at the analysis and understanding of complex information by a select group of people.

My aspiration is for Gapfinder to help nonprofit leaders in the metropolitan Detroit area better investigate publicly available data in order to work towards cross-organizational efficiency and effectiveness while better targeting those who are most in need of specific services. As an interactive web-based data visualization, Gapfinder will provide instant information dissemination and allow nonprofit leaders to customize data analysis according to their organization’s or community’s specific needs.

While society tends to laud the good deeds done by various well-intentioned organizations, less attention is paid to where the combined effort falls short and leaves gaps of varying degrees behind. A visualization of the bigger picture may help start a conversation among leaders about what services may be needed most and inform passionate change-makers embarking on starting a new nonprofit. Decisions like these are best made not in isolation but after better understanding existing and needed efforts.

Gapfinder presents without bias the degree of need for charity services in Detroit. Nonprofits are analyzed by geographic segment, category, and the degree of services available by need. What becomes apparent through the exploration of layers in the visualization are the gaps that are left behind marked by neglect, lack of capacity, or duplication of efforts in other regions.

Gapfinder is powered by Tableau, a data visualization application that allows for rapid data visualization authoring, analysis using multiple data sources, and online publishing of interactive dashboards. Tableau was the development tool of choice due to the ability of its data engine to handle massive amounts of virtually any type of structured data.
The data types and sources used for Gapfinder visualizations.
The best philanthropy is constantly in search of the finalities—a search for a cause, an attempt to cure evils at their source.

John D. Rockefeller

CHAPTER 3

Categorizing Nonprofits
The nonprofit sector, also known as the voluntary or community sector, is defined by social activity undertaken by organizations that are not for-profit and non-governmental.

Section 501(c) of the federal tax code specifies 29 different sets of requirements for classification as a nonprofit. There are two major divisions of nonprofits: charitable nonprofits (to which donations are tax-deductible) and noncharitable nonprofits.

Charitable organizations are designated as 501(c)3 organizations and are considered to be organized for the public benefit by the IRS Code, which include:

- Relief of the poor, the distressed, or the underprivileged
- Advancement of religion
- Advancement of education or science
- Construction or maintenance of public buildings, monuments, or works
- Lessening the burdens of government
- Lessening of neighborhood tensions
- Elimination of prejudice and discrimination
- Defense of human and civil rights secured by law
- Combating community deterioration and juvenile delinquency

Nonprofit organizations in the United States are classified using the National Taxonomy of Exempt Entities (NTEE) system, which is used by the Internal Revenue Service (IRS) and the National Center for Charitable Statistics (NCCS).

The Foundation Center uses a similar system, known as the Philanthropy Classification System (PCS), which is based on the NTEE system but is more focused on classifying both grants and grant recipients (typically nonprofits or governments). The PCS is a slightly different system with more codes, as well as “population/beneficiary” codes to indicate the type of population served and “auspice” codes to indicate religious or governmental affiliation.

The IRS and NCCS use the NTEE-CC system, updated in 2005, which designates the following main classifications of charitable organizations:

- Arts, Culture, and Humanities
- Education
- Environment and Animals
- Health
- Human Services
- International, Foreign Affairs
- Public, Societal Benefit
- Religion Related
- Mutual/Membership Benefit
- Unknown, Unclassified

Despite the impact of organizations in all of these classifications, the focus of this thesis will be on charitable organizations, and more specifically human services organizations. In total, there are nearly 50 subcategories of human services organizations, which are officially classified into 15 categories based on the official NTEE system:

- Alliance/Advocacy Organizations
- Management & Technical Assistance
- Professional Societies & Associations
- Research Institutes/Public Policy Analysis
- Single Organization Support
- Fundraising/Fund Distribution
- Support N.E.C.*
- Human Services Organizations
- Children’s & Youth Services
- Family Services
- Personal Social Services
- Emergency Assistance
- Residential & Custodial Care
- Services to Promote Independence
- Human Services—Multipurpose & Other N.E.C.*
- Unknown, Unclassified

Two Human Services subcategories Human Services—Multipurpose & Other N.E.C.* and Human Services Organizations seem to mean the same thing, which is incredibly confusing given that the entire category includes human services organizations.

The organization types listed under these categories are disorganized due to a messy hierarchical structure. These designations could use some rethinking, as some types are ranked higher hierarchically than they should be, giving them an artificially promoted status alongside broader categories.

* N.E.C. represents “Not Elsewhere Classified”
Nonprofit

Charitable

Noncharitable

Private Foundations

Public Charities

Charitable

Arts, Culture & Humanities

Education

Environment & Animals

Health

Human Services

Religious

International, Foreign Affairs

Public, Societal Benefit

Mutual/Membership Benefit

Unknown, Unclassified

Common Codes

Human Service Organizations

Children’s and Youth Services

Family Services

Personal Social Services

Emergency Assistance (Food, Clothing, Cash)

Residential, Custodial Care (Group Home)

Services to Promote the Independence of Specific Populations

Multipurpose & Other

Collapsed 7 main categories (next page)

Current NTEE-CC categories of nonprofits (2005)
(The primary scope of this thesis in orange)

Political organizations,
Specific issue-oriented organizations,
Public Broadcasting Services, Public libraries)
Counter-intuitively, the list includes specific organizations with multiple chapters as sub-categories on their own, such as American Red Cross and Volunteers of America being listed alongside the more generic Neighborhood Centers. Salvation Army is also listed at equal ranking to Thrift Shops. This results in promoting select organizations to a higher status without due cause and preventing them from being described properly.

The list also includes some organization types as separate items when they could simply be combined. Organizations for the visually disabled, hearing impaired, and developmentally disabled could simply be grouped under a new category named Disabled Services, since there are obviously other types of disabilities and services catering to them. Senior service organizations are split apart, filed under either Services to Promote Independence of Specific Populations or Residential & Custodial Care, making it difficult to compare across different types of organizations serving the same population.

On the other hand, there are some categories that should be separated. Services to Promote Independence of Specific Populations is a category that includes services for women, seniors, the disabled, ethnic groups, and the homeless. This demotes these groups in priority when trying to compare services tailored to these populations with services helping either families or youth. Separating this group allows the list of human services to more clearly describe populations served, similar to the Foundation Center’s PCS.

Most perplexing, the human services classification also includes a number of categories that support human services organizations, either with funding, management, technical assistance, or other support. Confusingly, these groups are common to all NTEE categories, and so are duplicated into each group rather than being their own designation.

Lack of familiarity with this system can lead to confusion, as some categories have names like ‘Alliances & Advocacy.’ These categories are intended to designate alliances and advocacy for human services organizations — not to be confused with general alliances and advocacy organizations for the public. There are 7 of these so-called common codes, comprising about half of the list of primary groups under Human Services, although they can be considered ancillary support organizations.

Although the NTEE classification system is in need of a major overhaul, in order to move forward with a more descriptive analysis of human services, categories under Human Services can at least be organized more meaningfully into 14 categories based on common goals and beneficiaries. Common codes can be combined into a group called Organizational Support:

- Organizational Support
- Human Services Organizations
- Children’s & Youth Services
- Family Services
- Personal Social Services
- Emergency Assistance
- Residential & Custodial Care
- Senior Services
- Women’s Centers
- Disabled Services
- Ethnic / Immigrant Services
- Homeless Services
- Services to Promote Independence
- Multipurpose & Other

This way, the actual beneficiaries of human services organizations have taken more of a focus than support organizations. The problem remains of Human Services Organizations and Multipurpose & Other being difficult to differentiate but that cannot be helped without merging them and losing some nuances of the data.

Another problem is the recursive nature of these two human services categories being listed under a category named Human Services, but this is difficult to resolve without the introduction of a number of new categories to classify the motley members of Human Services Organization.

The following pages include the hierarchical structure of the current NTEE-CC classification system of human services organizations as of the most recent update in 2005. This system is followed by a proposal for a revised approach. The proposal does not include a complete overhaul since that would render historical IRS data useless without a concerted effort with nonprofits to reclassify themselves according to more appropriate guidelines. However, for the purpose of clarity for this thesis, some categories will be collapsed or their hierarchy changed.
<table>
<thead>
<tr>
<th>Human Services</th>
<th>Organizational Support</th>
<th>Human Service Organizations</th>
<th>Children's and Youth Services</th>
<th>Family Services</th>
<th>Personal Social Services</th>
<th>Emergency Assistance (Food, Clothing, Cash)</th>
<th>Residential, Custodial Care (Group Home)</th>
<th>Senior Services</th>
<th>Women's Centers</th>
<th>Disabled Services</th>
<th>Ethnic / Immigrant Services</th>
<th>Homeless Services/Centers</th>
<th>Services to Promote Independence</th>
<th>Multipurpose &amp; Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alliance/Advocacy</td>
<td>Management &amp; Technical Assistance</td>
<td>Professional Societies &amp; Associations</td>
<td>Research Institute/Public Policy Analysis</td>
<td>Single Organization Support</td>
<td>Fundraising/Fund Distribution</td>
<td>Nonmonetary Support</td>
<td>American Red Cross</td>
<td>Urban League</td>
<td>Salvation Army</td>
<td>Volunteers of America</td>
<td>YMCA, YWCA, YWHA, YMHA</td>
<td>Neighborhood Center, Settlement House</td>
<td>Thrift Shops</td>
<td></td>
</tr>
<tr>
<td>Adoption</td>
<td>Foster Care</td>
<td>Child Day Care</td>
<td>Single Parent Agencies/Services</td>
<td>Family Violence Shelters and Services</td>
<td>Homemaker, Home Health Aide</td>
<td>Family Services (Adolescent Parents)</td>
<td>Family Counseling, Marriage Counseling</td>
<td>Financial Counseling, Money Management</td>
<td>Transportation (Free or Subsidized)</td>
<td>Gift Distribution</td>
<td>Half-Way House (Short-Term Residential Care)</td>
<td>Group Home (Long-Term, Primarily Assisted Living)</td>
<td>Hospice</td>
<td></td>
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<tr>
<td>Travelers' Aid</td>
<td>Victims' Services</td>
<td>Senior Continuing Care Communities</td>
<td>Senior Centers/Services</td>
<td>Developmentally Disabled Services/Centers</td>
<td>Blind/Visually Impaired Centers, Services</td>
<td>Deaf/Hearing Impaired Centers, Services</td>
<td>A proposal for a more intuitive, audience-targeted, and goal-oriented classification (Revisions in orange)</td>
<td>3.3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
The non-profit institutions are human-change agents. Their ‘product’ is a cured patient, a child that learns, a young man or woman grown into a self-respecting adult; a changed human life altogether.

Peter Drucker, Management Consultant
Ideally — with more accessible data — a comparative analysis could be done comparing the work done by nonprofits with the services provided by government programs in the Detroit area in order to establish the primary source of services. However, in order to better understand the impact of nonprofits in the metropolitan Detroit area, a categorical, geographic and chronological analysis of the organizations is necessary.

Looking strictly at the number of organizations regionally by category, it is clear that organizations identifying as Human Services Organizations are the most numerous human services organization, at about 30%. To some extent, this confusing sub-category is to blame for failing to adequately differentiate the organizations in this group. On the other hand, these organizations can be considered to be general human services organizations, which is a category most of these organizations fall under.

The top five categories directly providing human services (i.e. excluding Organizational Support) are Human Services Organizations, Residential & Custodial Care, Children’s & Youth Services, Services to Promote Independence, and Family Services. Recall that Services to Promote Independence is a category of organizations that caters to disenfranchised populations not included within Disabled Services, Senior Services, Women’s Centers, Homeless Services, and Ethnic/Immigrant Services.

The following pages include a breakdown both by cities within counties as well as sub-categories nested within these primary groups. Wayne County organizations number higher in every category in comparison to Oakland County except in Organizational Support. Even at the sub-category level in the top five categories, Wayne County consistently edges ahead.

As for the breakdown by city, it appears that for cities with at least five human services organizations, the largest categories include general organizations (9%) and Children’s & Youth Services (28%) in Detroit, followed by general organizations in neighboring Southfield (25). Detroit ranks highest in every category, with at least 12 organizations per category. The exception is with Disabled Services and Organizational Support, which are relatively low at 8 organizations each.
Comparison of the number of human services organizations by category in Oakland and Wayne counties (IRS 2014)

- The number of Human Services Organizations dwarfs every category in both counties, making up nearly 30% of the total.
- Wayne County has 175% more nonprofits in the Residential & Custodial Care category than Oakland County.

Wayne County has 175% more nonprofits in the Residential & Custodial Care category than Oakland County.

Comparison of the number of human services organizations per category, grouped by county (IRS 2014)

- Oakland County
- Wayne County
### Human Services Organizations

<table>
<thead>
<tr>
<th>Category</th>
<th>Oakland County</th>
<th>Wayne County</th>
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<tbody>
<tr>
<td>Human Services</td>
<td>86</td>
<td>96</td>
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<td>Neighborhood Centers &amp; Settlement Houses</td>
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<td>Thrift Shops</td>
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<td>Young Men’s or Women’s Associations</td>
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<td>5</td>
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<td>Salvation Army</td>
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### Children’s & Youth Services

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<tbody>
<tr>
<td>Children’s &amp; Youth Services</td>
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<td>24</td>
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<td>Child Day Care</td>
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<td>Adoption</td>
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<tr>
<td>Foster Care</td>
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### Services to Promote Independence

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<td>43</td>
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<tr>
<td>Group Homes</td>
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<tr>
<td>Residential Care</td>
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<tr>
<td>Hospices</td>
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<td>3</td>
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<tr>
<td>Halfway Houses</td>
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<td>2</td>
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<td>Adult Daycare</td>
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### Family Services

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<td>Family Violence Shelters</td>
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<td>Family Counseling</td>
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<td>Family Services for Adolescents or Parents</td>
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<tr>
<td>Single Parent Agencies</td>
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<tr>
<td>In-Home Assistance</td>
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### Residential & Custodial Care

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<td>Residential Care</td>
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<td>Hospices</td>
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<td>Personal Social Services</td>
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<td>In-Home Assistance</td>
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</tbody>
</table>

### Services to Promote Independence

<table>
<thead>
<tr>
<th>Category</th>
<th>Oakland County</th>
<th>Wayne County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Services to Promote Independence</td>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>

### Senior Services

<table>
<thead>
<tr>
<th>Category</th>
<th>Oakland County</th>
<th>Wayne County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Senior Services</td>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>

### Disabled Services

<table>
<thead>
<tr>
<th>Category</th>
<th>Oakland County</th>
<th>Wayne County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Disabled Services</td>
<td>1</td>
<td>2</td>
</tr>
</tbody>
</table>

### Oakland County

- Makes up 22% of the total number of organizations in both counties.

### Wayne County

- Children’s & Youth Services
- Disabled Services
- Emergency Assistance
- Ethnic / Immigrant Services
- Family Services

###穴finder—Drill down into the top five categories in terms of quantity in both counties (IRS 2014)

- Human Services Organizations
- Residential & Custodial Care
- Family Services
- Personal Social Services
- Services to Promote Independence

###穴finder—Drill down into the top five categories by city in both counties, with five or more human services organizations (IRS 2014)

- Oakland County
- Wayne County

---

4.4 穴finder—Drill down into the top five categories in terms of quantity in both counties (IRS 2014)
The ultimate goal for a for-profit is to maximize profit for shareholders. The ultimate goal of a nonprofit is to solve a social issue and go out of business.

Allen Grossman Harvard Business School

CHAPTER 5

Primary Funding Sources & Resources
In order for organizations to operate properly, whether government-affiliated or otherwise, adequate resources need to be available and properly distributed. A problem in Detroit organizations is the lack of adequate resources as well as redundancy and improper management of scarce resources. From a lack of funding to duplication of efforts among similar nonprofits, resource management has proven ineffective.

In order to remain tax-exempt, non-profit organizations are prohibited from distributing surplus revenue to organization directors as profits or dividends. Instead, surplus revenues of a non-profit are by definition used to further achieve its purpose or mission. Therefore, one way of considering impact on an organization’s constituents is to inspect its revenue. Revenue, of course, includes the organization’s income less any expenses.

Wayne County and Detroit consistently show higher revenue both per organization and per capita due to the immense need for human services in the area. The following data refers to revenues of human services organizations (IRS 2014), and estimated population by county (Census American Community Survey (ACS) 2014 estimates):

- **Oakland County**
  - Average spent per organization: $373
  - Average spent per person: $419

- **Wayne County**
  - Average spent per organization: $567
  - Average spent per person: $812

In 2014, human services organizations in Wayne County spent 1.5 times as much revenue as those of Oakland County, and served nearly double the number of county residents. This is expected, with the need for human services in Wayne County far outweighing that in Oakland County.
Further scrutinizing revenue distribution by category across both counties reinforces the interesting trend of a disproportionate amount of money spent on disability services in Wayne County. This category, along with Residential & Custodial Care and Senior Services comprise the top 3 categories. Combined, they amount to 18% of total revenue by human services organizations in Wayne County. In comparison, these categories total 23% in Oakland County.

Another relatively significant category includes general Human Services Organizations, but has only 9% total revenue in Wayne County and 3% in Oakland County, despite being the most frequent categorization.

Relative to the other major categories, Homeless Services barely registers in terms of revenue despite the fact that the region has the highest homeless population in the state of Michigan. The metropolitan Detroit area has 36,642 homeless people, including 5,536 children in families and 192 unaccompanied minors. Michigan is ranked 5th in the United States and first in the Midwest for number of homeless residents.

When revenue spent is broken down by city in both counties, interesting patterns emerge. In Wayne County, the top three cities are Detroit (unsurprisingly), followed by Wayne and Dearborn. These three dwarf not only the cities in Oakland County, but the rest of Wayne County as well.

But the numbers for the city of Wayne are misleading, because nearly 90% of the city of Wayne’s total human services revenue is spent by a single organization named Community Living Services, Inc (CLS). Classified as Developmentally Disabled Center, CLS amounts to 62% of its category of Disabled Services in its entire county.

CLS is one of the largest nonprofits in the entire state, with a stated mission of supporting individuals with physical, intellectual and developmental disabilities of all ages. In the past decade, CLS expanded to a separate Oakland County location in Ferndale. Although the organization started as a group home, the organization now states that it supports over 4,000 people with disability services.

Nearly 90% of the city of Wayne’s total human services revenue is spent by a single organization.
Drill down into the top five categories in terms of revenue per organization in both counties (IRS 2014)
CLS has been funded by a number of entities according to their website (comlivserv.com), including the Detroit Wayne Mental Health Authority, the Community Mental Health Authority of Oakland County, the Macomb County Mental Health Service, and United Way for Southeastern Michigan. The organization’s finances are quite astounding considering the organization was established in 1983 and became a nonprofit in 1991.

In a comparison of expenses, there is even more of a dramatic skew in the amount spent compared to others in its category. Oakwood Health Promotions Inc. is responsible for 46% of all expenses spent in both counties.
Besides revenue and expenses, another way funds can be tracked is by the flow of resources from government, the general public, and investments to nonprofits targeting specific issues. Federal funds reach general nonprofit organizations in a number of ways. Some funding directly reaches nonprofit organizations from federal agencies, in the form of research grants to universities, for example.

Grants are one way government funds flow to the state, which then decides how to allocate those funds to nonprofit organizations, or to local governments that compensate nonprofit organizations for services with those funds. Lastly, some federal funds move to nonprofits on the basis of individuals’ decisions — that is, from federal programs to nonprofits selected by the consumer, such as for health care.

In addition to direct and indirect federal funds, nonprofit organizations benefit from being tax-exempt and also from other tax policies, such as their donors’ abilities to deduct contributions on their taxes, which encourages donations.

The IRS classifies all tax-exempt organizations using 18 “foundation codes,” designating organizations as churches, schools, hospitals, among others. These codes are not to be confused with foundations, which are in another category altogether, and rank two steps above Human Services Organizations hierarchically in the NTEE code system.

Significant foundation codes (including more than 1—2 organizations) for human services organizations in Oakland and Wayne counties include the following codes:

03: Operating foundation
04: Non-operating foundation
15: Organization which receives a substantial part of its support from a governmental unit or the general public

### Primary Funding Sources

<table>
<thead>
<tr>
<th>Primary Funding Source</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government or public</td>
<td>5.7%</td>
</tr>
<tr>
<td>Contributions, fees &amp; receipts (&gt; ⅓)</td>
<td>5.7%</td>
</tr>
</tbody>
</table>

---

**Note:** The table above represents the primary funding sources for human services organizations in Oakland and Wayne counties, as categorized by the IRS (2014). The percentages indicate the proportion of funding from each source.
16: Organization that normally receives no more than one-third of its support from gross investment income and unrelated business income and at the same time more than one-third of its support from contributions, fees, and gross receipts related to exempt purposes

17: Organization operated solely for the benefit of and in conjunction with organizations

18: Organization organized and operated to test for public safety

Figure 5.7 identifies the primary funding source of human services organizations in Oakland and Wayne counties using codes 15 and 16, and excludes organizations designated as code 04. Wayne and Oakland county human services organizations are primarily code 15 organizations receiving primarily government or public support.

Wayne County code 15 organizations (nearly 79%) are a bit fewer those of Oakland County (82%), indicating a slightly higher number of organizations receiving up to a third of their income from investments and unrelated business expenses.

Interestingly, according to Figure 5.11, Oakland County organizations receive a majority of their support from a governmental unit or the general public. Wayne County organizations, in contrast, are marked by majority support from contributions, fees and receipts. The reason for this discrepancy is intriguing. Is it due to the lack of expertise and resources in smaller, underfunded organizations that making grantwriting an unlikely possibility? Or is it somehow related to the types of organizations operating in each county?
Clearly, revenues from nonprofits classified as Disabled Services or Senior Services tend to be associated with contributions, fees and receipts—which is expected.

In Gapfinder, within each color designating the type of primary funding are invisible, interactive slices pertaining to the specific organizations and their contribution to the total revenue. The interactive tooltip displays information about each organization contained within the pie chart (Figure 5.9).

In Figures 5.12 and 5.13, primary funding source is compared by county in addition to by city. The cities included are those in the top five categories by revenue in cities whose combined human services organizations’ revenues total at least $50 million.

There is a clear pattern where Oakland County human services organizations are primarily funded by government or the public whereas those in County attribute a third of their funding to contributions, fees and receipts. In the drill down by city, it can be seen that cities tend to mirror the primary funding sources of their county.

One noteworthy exception is the YMCA of Metropolitan Detroit, which is located in Detroit and primarily receives government or public funding. Hospice of Michigan, Inc., Consumer Link Network and Focus Hope follow the pattern and tend not to rely on public or government aid.

Funding for Community Living Services, Inc. (previously noted as the organization with the highest revenue in metropolitan Detroit) is now revealed and comes primarily from contributions, fees and receipts.

When considering the top three categories in terms of revenue in both counties, Southfield and Livonia are the top 5 cities with majority government or public support. Otherwise, contributions tend to dwarf government or public funding.

The pie charts in Figure 5.8 present the data pertaining to the revenue of the top sub-categories of human services organizations. What stands out is the skew in Family Counseling and Senior Services towards public funding and in Thrift Shops towards contributions and receipts—which is expected.
Revisiting the NTEE classification system will allow us to consider other possibilities for impact on human services organizations outside of their own category. Private foundations are considered charitable by the IRS Code although they may be set up for purposes other than philanthropy, and were defined as a category in 1969.

An analysis of the landscape of any classification of the nonprofit charities operating in Michigan would not be complete without a snapshot of the private and public foundations. They have a major impact on the nonprofit sector as a whole, often offering much needed funding and support for other organizations through grantmaking.

Foundations can be private, meaning they are established by an individual, a family or a group of individuals, for a purpose such as philanthropy, legal reasons, or some other goal.

Public foundations, in contrast, are also known as charitable foundations, and have legal requirements and reporting responsibilities in order to operate. Most private foundations are small, do not solicit funds from the public, and may have been established simply for estate planning purposes.

The Bill and Melinda Gate Foundation is perhaps the most well known foundation because it is the largest private foundation in the US, with over $40 billion in assets. This foundation is certainly unlike other private foundations in terms of endowment, but what makes it unique is its application of business techniques to philanthropy under the direction of billionaires Bill and Melinda Gates and Warren Buffet.

Institutions such as universities, museums, hospitals, and religious organizations will typically have a number of investments organized into a public charity, private foundation, or trust. Foundations donate to organizations by granting them with an endowment, such as money providing ongoing support for the organization’s activities or with stipulations that it be used for a specific program or in a specific way.

Many foundations tend to operate by looking through a lens, thus targeting particular social issues and narrowing their focus. The Bill and Melinda Gates Foundation, for example, targets global development, health, policy and advocacy in addition to a U.S. program dedicated to improving education in Washington State.

Grantees in the organization’s portfolio will specifically include organizations addressing poverty and hunger, delivering vaccinations and advocating for prevention, and improving high school and postsecondary education.

This is typical, with many foundations being focused on a specific number of limited issues regarding health, education, culture, research, service, or a litany of other topics. Public foundations, as part of their reporting responsibilities, will typically provide annual reports with information about their mission, finances, programs, and grantees targeted that year.

Foundations amass a wealth of information on their own, in order to ensure that their philanthropic efforts are targeting their particular mission, but unfortunately, detailed statistics on their grant recipients is not made open. Attempts to contact the top 40 foundations in Michigan were met with explanations that although their portfolio is published in an annual report, detailed information about their grantmaking processes are not typically revealed.

Outside of valuable information that could be gleaned about their processes, grantees are typically required to submit detailed information about their finances and programs in order to apply for grants. Access to the foundations’ respective databases would certainly help illuminate some of the finer details about their grantees.

‘‘Foundations amass a wealth of information on their own, but detailed statistics on their grant recipients is not made open.’’
Foundations are classified either as Private Foundations or as Public Charities.
Inequality of outcome can only be accepted when there is an equality of opportunity.

Unknown
We have explored the space in which IRS-designated human services organizations operate. We have also analyzed the quantities established in Michigan by category, quantity, county and resources. It is now of interest to take a closer look at where exactly organizations are operating in the metropolitan Detroit area.

Plotting these organizations geographically will also allow us to explore patterns of when they were established and to what categories they belong. Analyzing these organizations categorically, chronologically, and financially while keeping the communities they directly affect in mind will undoubtedly provide a better impression of their overall impact.

Of the nearly 2,500 human services organizations in Michigan, over one third, according to the IRS, are located in Oakland and Wayne counties (36%). Despite this, Oakland and Wayne County human services organizations constitute 44% of the revenue of human services organizations in the state. They also contribute to 45% of the total income and 40% of the total assets of human services organizations in Michigan.

A quick look at the map at right reveals a high concentration of organizations in downtown Detroit, but is this a recent phenomenon or a persistent trend? The first human services organization in the two counties was established in downtown Detroit in 1934 — the Travelers Aid Society of Metropolitan Detroit, with a current revenue of $3.3 million. The second was established in Oakland County the following year — Jewish Family Service, with a current revenue of $9.4 million.
Since Gapfinder is an interactive visualization, a slider is implemented in order to step forward by year and examine organizations as they were established. Below is a screenshot of this functionality, in addition to information displayed about each organization on hover.

In this case, the tooltip displays the organization’s name, category, and year established as well as the Employer Identification Number (EIN), a unique identifier assigned by the IRS. In addition, financial information such as income, assets, and revenue are included to get a better sense of the organization’s size and impact.
For the print purposes of this book, a diverging color scheme centered at the average year in terms of quantity (1998) may be more appropriate as a way to represent time. This visualization also makes it easier to get a sense of the bigger picture. From Figure 6.4, it seems that early human services organizations tended to be founded in either the Detroit, Livonia, and Farmington Hills areas.

Despite the heavier concentration of organizations in Detroit, the map does not seem to expose a strong correlation between county and year established. Seeing the data at the right, however, allows for more detailed scrutiny of a pattern.

In 1999, Wayne County saw 20 organizations established to Oakland County’s six. The following year in Wayne County saw a quick dip in the rate of establishment of new organizations, with a total of 10. Oakland County caught up with 20 organizations established in 2004, followed by a fairly long dip until 2009, averaging fewer than 12 per year then spiking at 25. In 2014, Wayne County sees a total of 65 organizations established to Oakland County’s 50.

As of 2014, there 40% more human services organizations in Wayne County than in Oakland County, with roughly the same percentage of assets, leaving Oakland County ahead with about $4,000 more in assets per organization. In contrast, Wayne County human services organizations spent 57% more revenue on programs and services to their communities. As for income, the difference per organization is insignificant, at only 6% more income received by Wayne County organizations.

Going back to the concept of revenue, it would be interesting to see where exactly some of the high and low revenue organizations are located. Recall that two of the top three categories in terms of revenue of Wayne and Oakland County human services organizations are Senior Services and Disabled Services.
The Gapfinder visualization at left compares organizations in two of the top categories by revenue (Senior Services and Disabled Services), in Family Services (an average category by both quantity of organizations and revenue) and in Human Services Organizations, the highest in quantity but average in revenue.

Circle markers geotag each organization and respective revenue is indicated by the area of the circles. Although circle area is notoriously difficult to quantify precisely, in this case it is used as a general estimate to quickly get an overview of the landscape.

Interaction aids in this visualization, allowing users to look up information about each organization in the form of a tooltip without leaving the view. The tooltip identifies each organization by name and sub-category (according to NTEE code). In addition, the tooltip details each organization’s finances including revenue, assets, expenses and income. Lastly, the EIN or identification number is included for looking up more IRS-related information.

Although there are a few prominent organizations that stand out in Oakland County, Wayne County’s disabled services organization spend more cumulatively in terms of revenue. As for Senior Services, although there are more organizations in Wayne County, the cumulative revenue is higher in Oakland County.

There are more of both Human Services Organizations and Family Services organizations in Wayne County, but the trend with revenue is inconsistent. Wayne County Human Services Organizations report higher revenues, while Family Services organizations report a higher revenue in Oakland County.
Information wants to be free.

Stewart Brand
In 2006, the Form 990-N was established as a less burdensome, electronic filing method for small nonprofit organizations. The IRS decided to clean up its records by enforcing revocation of a nonprofit’s tax exempt status after failing to file a Form 990 for three consecutive years. In 2011, the number of previously recognized nonprofits was slashed with an initial round of revocation status for exempt organizations that had failed to file for 10 years. Despite these updates, much of the data collected by the Forms 990 has remained inaccessible for decades.

The data the IRS does make open on tax-exempt organizations is contained in the previously mentioned master file of exempt organizations. This dataset, however, is limited in that it includes only the most basic information about a tax-exempt organization.

The data the IRS collects on nonprofit organizations in the Forms 990, however, is rich with information and goes beyond the master file data, reporting each organization’s mission, programs and activities, and organizational and governance structure. Data reported by organizations includes:

- Identity and tax status
- Mission
- Programs and activities
- Expenses by program, management and fundraising
- Board members
- Governance
- Significant year-to-year changes
- Salary information and top earners
- Insider or excess benefit transactions
- Basis for public charity status
- Does the filer lobby?

As a shared, open resource, the analysis of the data encapsulated in these forms will undoubtedly encourage transparency, effectiveness, and efficiency in the sector.

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Despite these updates, much of the data collected by the Forms 990 has remained inaccessible for decades. The introduction of the new electronic Form 990-N has not resolved barriers to open data since it is not mandatory and mailing a paper filing allows for the opportunity of an extension. If an incomplete filing is mailed, an organization has legally complied with the deadline to file but is given more time to complete the missing information.}

The data the IRS does make open on tax-exempt organizations is contained in the previously mentioned master file of exempt organizations. This dataset, however, is limited in that it includes only the most basic information about a tax-exempt organization.

The data the IRS collects on nonprofit organizations in the Forms 990, however, is rich with information and goes beyond the master file data, reporting each organization’s mission, programs and activities, and organizational and governance structure. Data reported by organizations includes:

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- Basis for public charity status
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As a shared, open resource, the analysis of the data encapsulated in these forms will undoubtedly encourage transparency, effectiveness, and efficiency in the sector.
## Return of Organization Exempt From Income Tax

**Form 990 (2014)**

### Part III: Activities & Governance

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>Number of voting members of the governing body</td>
</tr>
<tr>
<td>1b</td>
<td>Number of independent voting members of the governing body</td>
</tr>
<tr>
<td>2a</td>
<td>Total number of individuals employed in calendar year 2014</td>
</tr>
<tr>
<td>3</td>
<td>Total number of volunteers (estimate if necessary)</td>
</tr>
<tr>
<td>4</td>
<td>Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)</td>
</tr>
<tr>
<td>5</td>
<td>Benefits paid to or for members (Part IX, column (A), line 4)</td>
</tr>
<tr>
<td>6</td>
<td>Professional fundraising fees (Part IX, column (A), line 11e)</td>
</tr>
<tr>
<td>7a</td>
<td>Total fundraising expenses (Part IX, column (D), line 25)</td>
</tr>
<tr>
<td>7b</td>
<td>Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)</td>
</tr>
<tr>
<td>8c</td>
<td>Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td>
</tr>
<tr>
<td>9c</td>
<td>Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td>
</tr>
<tr>
<td>10c</td>
<td>Total unrelated business revenue from Part VIII, column (C), line 12</td>
</tr>
<tr>
<td>11a</td>
<td>Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)</td>
</tr>
<tr>
<td>11b</td>
<td>Total number of independent voting members of the governing body</td>
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<tr>
<td>12</td>
<td>Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)</td>
</tr>
<tr>
<td>13</td>
<td>Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)</td>
</tr>
<tr>
<td>14</td>
<td>Total liabilities (Part X, line 26)</td>
</tr>
<tr>
<td>15</td>
<td>Total revenue. Add lines 1–7 (must equal Part VIII, column (A), line 22)</td>
</tr>
<tr>
<td>16a</td>
<td>Net assets or fund balances. Subtract line 21 from line 20</td>
</tr>
<tr>
<td>16b</td>
<td>Total fundraising expenses (Part IX, column (D), line 25)</td>
</tr>
<tr>
<td>17</td>
<td>Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)</td>
</tr>
<tr>
<td>18</td>
<td>Expenses less revenue. Subtract line 15 from line 14</td>
</tr>
<tr>
<td>19a</td>
<td>Total program service expenses</td>
</tr>
<tr>
<td>19b</td>
<td>Total program service expenses (Part VIII, line 2g)</td>
</tr>
<tr>
<td>20</td>
<td>Total assets. Add lines 16a and 17</td>
</tr>
<tr>
<td>21</td>
<td>Total liabilities (Part X, line 26)</td>
</tr>
<tr>
<td>22</td>
<td>Total revenue. Add lines 1–7 (must equal Part VIII, column (A), line 22)</td>
</tr>
<tr>
<td>23</td>
<td>Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)</td>
</tr>
<tr>
<td>24</td>
<td>Total program service expenses</td>
</tr>
<tr>
<td>24a</td>
<td>Total program service expenses (Part VIII, line 2g)</td>
</tr>
<tr>
<td>24b</td>
<td>Total program service expenses</td>
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<tr>
<td>25</td>
<td>Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)</td>
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<tr>
<td>26</td>
<td>Total liabilities (Part X, line 26)</td>
</tr>
<tr>
<td>27</td>
<td>Total revenue. Add lines 1–7 (must equal Part VIII, column (A), line 22)</td>
</tr>
<tr>
<td>28</td>
<td>Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)</td>
</tr>
</tbody>
</table>

### Notes

1. **Part III:** This section provides detailed information about the organization’s activities and governance. It includes data on the number of voting members, the total number of employees, and the total revenue and expenses.
2. The information is required for tax-exempt organizations to report their activities and financial status to the IRS.
3. Some of the most critical data about a nonprofit are contained in Part III, as it includes information on the organization’s programs, governance, and financial performance.
4. Without transparency, it’s difficult to assess the impact of nonprofit organizations and their contributions to society. These returns are a crucial tool for stakeholders, including donors, members, and the public, to understand how funds were spent and the outcomes of the programs.

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*(The rest of the form is not visible in the image)*

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**Internal Revenue Service**

**Department of the Treasury**

**www.irs.gov/form990**

Information about Form 990 and its instructions is at the above website.
For the 2014 calendar year, or tax year beginning 2014, and ending 20  

Room/suite  

Trust  

Summary  

Date  

Form  

Other  

501(c) (M  

Preparer's signature  

Form of organization:  

Internal Revenue Service  

Department of the Treasury  

Use Only  

Preparer  

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is  

Name and address of principal officer:  

Website:  

Net assets or fund balances. Subtract line 21 from line 20.  

Total liabilities (Part X, line 26).  

Total assets (Part X, line 16).  

Net unrelated business taxable income from Form 990-T, line 34.  

Total unrelated business revenue from Part VIII, column (C), line 12.  

Grants and similar amounts paid (Part IX, column (A), line 1-3).  

Benefits paid to or for members (Part IX, column (A), line 4).  

Total number of independent contractors that received more than $100,000 of reportable compensation from the organization.  

Report compensation for the calendar year ending with or within the organization's tax year.  

Sign Here  

Section B. Independent Contractors  

Final Tax Year  

New Tax Year  

Part I—Summary  

Net assets or fund balances. Subtract line 21 from line 20.  

Beginning of Current Year:  

End of Year:  

Part II—Revenue  

Expenses (Part IX, column (A), lines 11a-11d, 11f-24e).  

Professional fundraising fees (Part IX, column (A), line 11e).  

Other expenses (Part IX, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e).  

Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).  

Grants and similar amounts paid (Part IX, column (A), line 1-3).  

Beneﬁts paid to or for members (Part IX, column (A), line 4).  

Net revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12).  

Total revenue—add lines 5 through 11 (must equal Part VII, column (A), line 12).  

Program service revenue (Part VII, column (A), line 2).  

Investment income (Part VIII, column (A), lines 3, 4, and 7b).  

Other revenue (Part VIII, column (A), line 5, 6d, 8c, 9c, 10c, and 11e).  

Total revenue—add lines 8 through 11 (must equal Part VII, column (A), line 12).  

Part III—Expenses  

Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10).  

Total number of independent contractors that received more than $100,000 of reportable compensation from the organization.  

Total number of independent contractors that received more than $150,000 of reportable compensation from the organization and related organizations.  

For Paperwork Reduction Act Notice, see the separate instructions.  

May the IRS discuss this return with the preparer shown above? (See instructions)  

OMB No. 1545-0047  

www.irs.gov/form990  

Do not enter social security numbers on this form as it may be made public.  

For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000?  

If "Yes," complete Schedule J for such individual.  

For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? If "Yes," complete Schedule J for such individual.  

Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a?  

If "Yes," complete Schedule J for such individual.  

Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual in excess of $10,000 during the organization's tax year?  

If "Yes," complete Schedule J for such person.  

Line 1b Sub-total  

Line 1c Total from continuation sheets to Part VI, Section A  

Line 1d Total (add lines 1b and 1c)  

This page allows for the disclosure of officers, directors, and other key staff and affiliates.  

Comparative analysis of board members on a broad scale would reveal relationships and possible allegiances between organizations.

This page allows for the disclosure of officers, directors, and other key staff and affiliates.  

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CHAPTER 8

Conclusions & Recommendations

“Effective philanthropy requires a lot of time and creativity - the same kind of focus and skills that building a business requires.”

Bill Gates
In 2007, a testimony before the Subcommittee on Oversight, Committee on Ways and Means, House of Representatives highlighted the unique role of nonprofit organizations in the United States. The Government Accountability Office (GOA) report stated that although the majority of nonprofits have relatively small operating budgets, their combined impact on the economy and as providers of services is great.

The report highlighted the significant slice of the national GDP that can be attributed to nonprofit spending. In addition to the national workforce employed by nonprofits, the report also discusses that the lack of data prevents them from analyzing exactly how much funding is provided to nonprofits by the government.

An argument is made that the federal government is increasingly partnering with nonprofits because of their ability to respond to emergent needs and their unique access to the people who need their services the most. Based on what I’ve discussed about nonprofits providing a better value to dollar for services as opposed to partnering with private agencies, it is not surprising that the government values nonprofits, their work and their ability to work on tight budgets with limited staff.

The report called for better coordination and collaboration between the government and nonprofits, but also highlighted some nonprofit organization weaknesses. Some of the patterns I had personally witnessed in Detroit were apparent on a national scale.

According to the report, organizations were struggling with internal governance issues; a lack of capacity in order to address weaknesses in finances, administration, and human capital; and fiscal challenges with unstable financial positions. These issues were compounded by a lack of nonprofit sector data and burdensome, complicated, and outdated administrative reporting requirements.

The following year, substantive changes were made to the Forms 990, alleviating some of the issues with administrative reporting requirements, but by no means completely solving them. Many of the other issues continue to be challenges for nonprofits and hindrances from growing and extending their reach.

Closed data is still very much one of those problems. As the previously noted Aspen Institute’s 2013 report, Information for Impact: Liberating Nonprofit Sector Data states, if we don’t give access to the data to smaller groups and individuals who use the data for good, we miss the “long tail” of opportunity for innovation.

In my experience, these problems are linked with nonprofit employees being ill-equipped and lacking the necessary training to raise capital. Advertising to donors and grantwriting are two of the most important tasks nonprofits need to have skilled workers assigned to in order to receive a steady income.

Unfortunately, nonprofits tend to be strapped for cash and operate on tight budgets, working to address the primary goal of the organization without committing time and resources for infrastructure building. Without building out their organizations from the inside, nonprofits are restricted in the impact they are able to make. Beyond that, running out of funding means the closure of these small, impactful nonprofits that are working so closely with their communities.

“Everyone wants charities to spend as little as possible on overhead,” says Dan Pallotta, an American entrepreneur, author, and humanitarian activist. His TED Talk was viewed 3.4 million times. “That’s backwards. Overhead is what drives growth. If charities can’t grow, they can’t solve problems. So overhead is a good thing.”

Pallotta discusses the cultural taboo in American society against charities spending too much overhead, essentially preventing them from investing in their own infrastructure building, acquiring talented staff, and even working towards long term goals through research and innovation.

As evidenced by the previously mentioned GOA report, the Michigan Nonprofit Association report, and the research of countless other agencies and research tanks documenting the nonprofit sector’s impact on America’s economy, the need for data and investment to strengthen their organizational capabilities is evident. Without the ability to understand their impact and how to increase it, nonprofits are at risk of not only being unable to meet the growing needs of the communities they serve, but also of being unable to fulfill their mission and sustain their work in the long term.

Conclusions & Recommendations

CHAPTER 8: OVERHEAD IS WHAT DRIVES GROWTH

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society and economy, more funds need to be allocated to nonprofits. By more efficiently and effectively handling social issues, nonprofits handling poverty-related issues in Detroit and nonprofits nationwide alike can address growing issues in ways that the government and private sector are simply unable to do.

Local nonprofits know their constituents in ways that government agencies simply do not. Grassroots organizations, community builders and local neighborhood centers have valuable ties to their constituents from the ground up that the public and private sectors would need to spend large sums of money in order to reach from above. Their diversity and in-depth understanding of issues at the community level is invaluable to a government seeking to meet local needs from a federal or state level.

The GOA report analyzed the collaboration of nonprofits with the federal government and concluded “a complex network of governmental and nongovernmental entities shape the actual outcomes achieved, whether it be through formal partnerships in grant programs or through independent actions of each addressing common problems.”

That is to say, the effectiveness of charity work is directly related to their abilities to collaborate with government. The outcomes of charities working to reach post-Katrina victims to deliver social services was impacted by communication and collaboration with government entities such as Federal Emergency Management Agency (FEMA). The GOA had issued a report post-9/11 stating, again, that charity work was presented with challenges due to inefficient communication and coordination.

With the rising nonprofit sector in the U.S., the goal should be working to arm government and nonprofit with the tools they need to work towards sustainability.” Nonprofits need to be able to build up their own infrastructure in order to support their growth. Government needs to ease their burden by proving open data about the sector and streamlining communication methods. Donors and the general public need to have unrestricted access to nonprofit data in order to aid in organizational analysis and make informed philanthropy decisions.

These elements are critical to improving the effectiveness of nonprofits in an age where their impact is more important than ever.

Next City is a nonprofit long-form journalism site featuring stories on cities and the people and organizations working to make them better and more sustainable. As Anna Clark wrote in an article in 2012 for Next City, “Welcome to Your New Government.”

Anna Clark documents the work being done to revive a vibrant center in the city of Detroit known to locals as Midtown, by “community development corporations.” She examines these CDCs and their relationship with the community, city, and their relative wealth and success in rebuilding midtown neighborhood of Detroit.

She also highlights one organization, Midtown Inc., and its ability to get things done in a city that had gone bankrupt and increasingly relied on the efforts of nonprofits and CDCs. By examining the impact of this particular organization, Midtown Detroit, Inc., Anna questions if nonprofits, whose budgets and impact are larger than those of city governments, can eventually run cities.

That isn’t for certain, but what is certain is the government’s increasing reliance on the nonprofit sector and the need for organizations and government to strive towards transparency, communication, collaboration, and open data.

Gapfinder is but a case study on human services in Detroit, but more work needs to be done visualizing the sector nationwide. More needs to be done in order to better understand the staff, funding, resources, and impact of nonprofits for the sake of the organizations and the people they serve. It starts with open data but it ends with transparency and a greater impact on social change.

“Can nonprofits run cities? — ANNA CLARK

“Local nonprofits know their constituents in ways that government agencies simply do not.”
1. **American Community Survey (ACS):** The ACS is a mandatory, ongoing statistical survey that samples a small percentage of the population every year—giving communities the information they need to plan investments and services.²

2. **Assets:** A charity’s assets include cash, savings, investments, property, and other items of ownership with an exchange value. By maintaining reserves of assets, a charity is able to further advance its purposes and meet its growing needs.³

3. **Chapter 9 Bankruptcy:** Chapter 9 of the Bankruptcy Code generally governs bankruptcy reorganization proceedings filed by municipalities, and enables municipalities to reorganize their debts.⁴

4. **EIN:** A unique number assigned by the Internal Revenue Service to every employer in the United States for the purposes of identification. Similar in purpose to the Social Security Number assigned to individuals.¹

5. **Exempt Organizations Business Master File Extract (EO BMF):** The Exempt Organization Business Master File Extract (EO BMF) includes cumulative information on exempt organizations. The data are extracted monthly and are available by state and region. The files are in comma separated value (CSV) format and can be opened by most computer applications including Excel.

6. **Expenses:** A charity’s expenses include spending on such things as salaries, supplies, equipment, travel, and conferences. They can also include the value of donated goods that a charity distributes.¹

7. **Form 990:** For every fiscal year it is in operation, a charity discloses its financial and programmatic information in an annual federal return filed with the IRS. Forms 990 are public documents. By law, a copy of the forms must be supplied to anyone who requests them. We use Forms 990 as the primary source of information for evaluating charities.⁷

8. **Foundation:** A foundation is a non-governmental entity that is established as a nonprofit corporation or a charitable trust, with a principal purpose of making grants to unrelated organizations, institutions, or individuals for scientific, educational, cultural, religious, or other charitable purposes. This broad definition encompasses two foundation types: private foundations and grantmaking public charities.

9. **Grant:** Grants include the following types of expenditures: scholarships, fellowships, internships, prizes, and awards; loans for charitable purposes; program related investments; payments to exempt organizations to further the organizations’ exempt purposes. Grants do not ordinarily include the following types of expenditures: salaries or compensation to employees; payments to persons for personal services in helping a foundation plan, evaluate, or develop projects or areas of program activity by consulting, advising, or participating on conferences organized by the foundation.³

10. **Human Services Organizations:** Human services charities provide networks of direct services to people in need. They feed our hungry, strengthen our communities, shelter our homeless, care for our elderly, and nurture our young. Human services charities fall into six causes: children’s and family services; youth development, shelter and crisis services; food banks, food pantries, and food distribution; multipurpose human services organizations, homeless services and social services.

11. **Income:** 1) what is generated from work, property, business, investments, etc; money that comes in; proceeds; salary. 2) in law, any profit or gain derived from property or an estate.³

12. **IRS Code:** The IRS code is the compilation of federal laws regarding the taxation of a person, trust, corporation, or tax-exempt organization. Criteria are included for determining the tax-exempt status of organizations and the regulations governing donations.³
13. **Median Household Income:** The median divides the income distribution into two equal parts: one-half of the cases falling below the median income and one-half above the median. For households and families, the median income is based on the distribution of the total number of households and families including those with no income. The median income for individuals is based on individuals 15 years old and over with income. Median income for households, families, and individuals is computed on the basis of a standard distribution.4

14. **Nonprofit:** A non-profit organization exists to serve a societal or group mission, and does not pursue a self-interest or pay out profit to individuals. It is recognized by the IRS as tax-exempt and eligible to receive tax-deductible contributions. We use non-profit and charity interchangeably.1

15. **Nonprofit/Third Sector:** Any not-for-profit or tax-exempt organizations collectively that are specifically not associated with any government, government agency, or commercial enterprise.3

16. **NTEE Classification System:** The National Taxonomy of Exempt Entities (NTEE) is a system developed by the National Center for Charitable Statistics (NCCS) and the Internal Revenue Service (IRS) to classify nonprofit organizations.1

17. **Private Foundation:** As designated by federal law, a foundation whose support is from relatively few sources and typically from a single source (usually a person, family, or company) and that makes grants to other not-for-profit organizations rather than operating its own programs. Its annual revenues are usually derived from earnings on investment assets rather than from donations. Private foundations are subject to more restrictive rules than public charities.3

18. **Private Sector:** The area of a nation’s economy and civic enterprise that is under private, rather than any governmental, control.3

19. **Public Charity:** As designated by federal law, a foundation that, during its most recent four fiscal periods, has received one-third of its support from donations from individuals, trusts, corporations, government agencies, or other not-for-profit organizations, provided no single donor gives two percent or more of the total support for the period. Normally the charity must receive no more than one-third of its support from investment income. A public charity escapes the stringent rules that apply to a private foundation.3

20. **Public Sector:** The area of a nation’s economy that is under governmental, rather than any private, control.3

21. **Revenue:** Charities can derive revenue or funding from a variety of sources, including contributions, program services, membership dues, interest on savings, investment income, special events, and sales of inventory.1

22. **Tax-exempt organization:** Refers to organizations that do not have to pay taxes such as federal or state corporate tax or state sales tax. Individuals who make donations to such organizations may be able to deduct these contributions from their income tax.1

23. **Thematic Map:** A map designed to convey information about a single topic or theme, such as population density or geology.8

24. **Urban Decay:** The decay and deterioration of an urban area due to neglect or age.6

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1. Charity Navigator
2. Grantspace.org
3. AFPnet.org
4. Census.gov
5. Justice.gov
6. Collins Dictionary
7. IRS.gov
8. ESRI GIS Dictionary
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