



INDIANA NONPROFITS PROJECT
NONPROFIT EMPLOYMENT: REGIONAL SERIES
REPORT #1

Nonprofit Paid Employment in Economic Growth Region 10, Indiana, 2000-2018

June 2020

A joint product of
The O'Neill School of Public & Environmental Affairs at Indiana University
and the Lilly Family School of Philanthropy

A report prepared for the



Community Foundation
of Southern Indiana

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Copies of this report are available on the Indiana Nonprofit Sector Website (www.indiana.edu/~nonprof).

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Economic Growth Region 10: Southeast Indiana



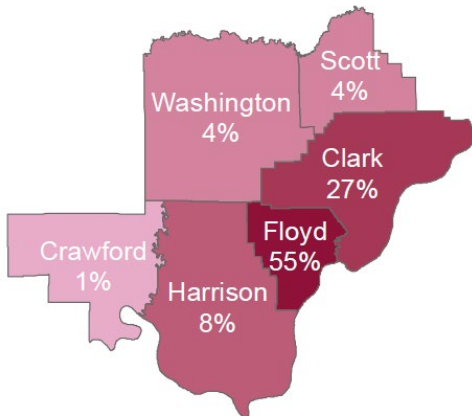
Economic Growth Region (EGR) 10, composed of six counties – Clark, Crawford, Floyd, Harrison, Scott, and Washington – is part of the greater Louisville Metropolitan Statistical Area.¹ In 2018, EGR 10 had just over 111,000 paid workers and a total payroll of \$4.4 billion. In this report we examine the economic impact of the nonprofit sector in EGR 10 and how that compares to the state of Indiana, other industries, and other sectors.

Of the 111,000 paid employees in the region in 2018, nonprofits employed almost 7,400 with a total payroll of about \$310 million.² Figure 1 shows how nonprofit employees are distributed across the six counties. More than four-fifths worked in Floyd (55 percent) or Clark County (27 percent). The rest (18 percent) were distributed among the remaining four counties.

Employment and Payroll

More than four-fifths worked in Floyd (55 percent) or Clark County (27 percent). The rest (18 percent) were distributed among the remaining four counties.

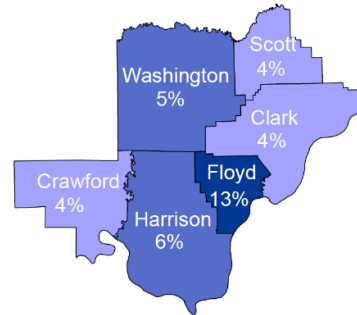
Figure 1: Distribution of Nonprofit Paid Employment (2018) by County for EGR 10



This overall pattern has generally remained consistent since 2000, but Clark and Floyd Counties have reversed positions. In 2000, Clark County accounted for 50 percent of all nonprofit paid employees in EGR 10 but dropped to only 27 percent in 2018. During the same period, Floyd County increased its share of total EGR 10 nonprofit employment from 27 percent in 2000 to 55 percent in 2018. Most of this jump occurred in 2017.³ The distribution of nonprofit payroll is consistent with nonprofit paid employment.

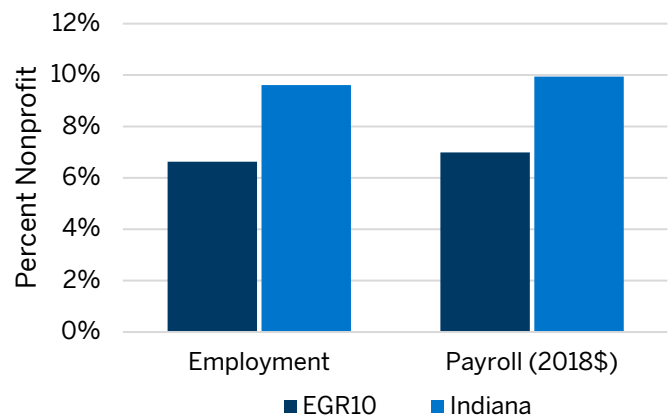
However, nonprofit employees accounted for only 6 percent or less of total employment in five of the six counties in 2018. The exception is Floyd County where nonprofits accounted for 13 percent in all paid employees (Figure 2), up from 4-6 percent over the 2000-2016 period. Nonprofit shares of total payroll by county are generally similar to nonprofit shares of paid employees.

Figure 2: Nonprofit Share of Total Paid Employment (2018) by County for EGR 10



Compared to the state as a whole, nonprofits in EGR 10 account for a smaller share of total paid employment and total payroll, both 7 percent for EGR 10 and 10 percent for the state, as Figure 3 shows. Only in Floyd County did nonprofits account for a larger share of paid employees and total payroll (respectively 13 and 14 percent) than for Indiana overall, and even then only in 2017 and 2018.

Figure 3: Nonprofit Share of Total Paid Employment and Total Payroll (2018), EGR 10 and Indiana



Industry Comparisons

Compared to major for-profit industries in EGR 10, combined nonprofit employment rivaled construction and transportation and warehousing over most of the 2000-2018 period, but trailed manufacturing, retail

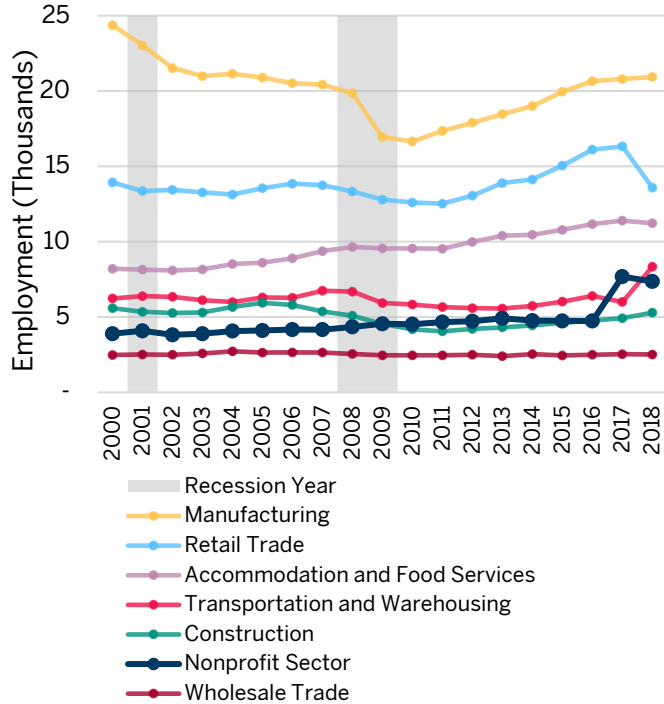
¹ The report does not cover the rest of the Louisville MSA since corresponding data are not available for Kentucky.

² Payroll values are adjusted to 2018 inflation.

³ The conversion to nonprofit status of a health facility in 2017 accounted for most of the increase in paid nonprofit employment.

trade, and accommodations and food services. By 2018 it was roughly equivalent in size (see dark blue line in Figure 4) to transportation and warehousing (red line), the fourth largest industry in the region, having briefly surpassed it in 2017.⁴ During the 2000-2009 period, it would have ranked as the sixth largest industry, if considered a separate industry.

Figure 4: Nonprofit Paid Employment Compared to Key Private Sector Industries (2018) for EGR 10



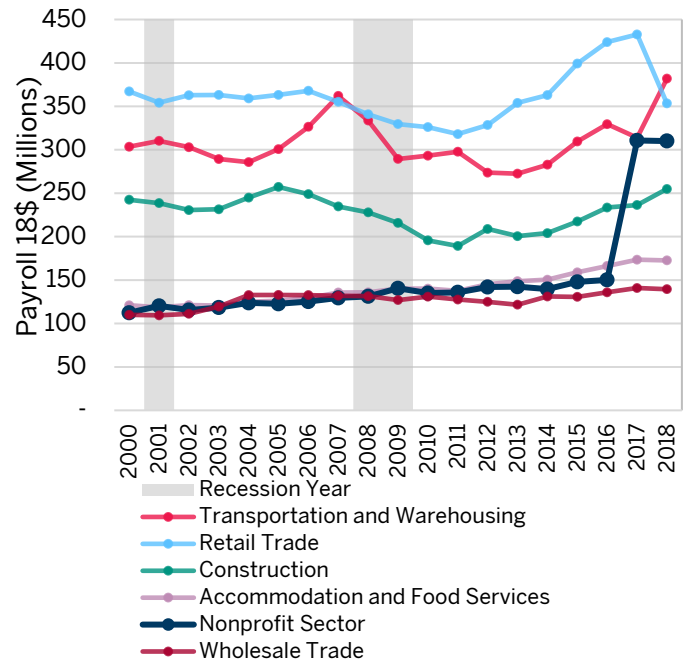
The pattern for total nonprofit payroll differs in several important respects. Compared to major for-profit industries, nonprofit payroll was comparable in size to wholesale trade and accommodation and food industries until 2016 (Figure 5), even though the latter had more employees (reflecting many low-paid, part-time workers). Nonprofit payroll has consistently trailed construction and transportation and warehousing (reflecting higher wages in those industries), although the number of employees is comparable. After 2017, nonprofit payroll increased dramatically to rank fourth overall (manufacturing payroll is excluded in Figure 5 – it exceeded \$1 billion in 2018).

Growth in Nonprofit Employment

Total nonprofit employment has increased by 21 percent from 2000 to 2016, more than total paid

employment in EGR 10 (up only 7 percent) or the state total (up 2 percent).⁵ Total nonprofit payroll in EGR 10 was up 86 percent from 2000 to 2016, compared to a growth of only 13 percent in total payroll for EGR 10 and 5 percent for the state.

Figure 5: Nonprofit Payroll Compared to Key Private Sector Industries (2018) for EGR 10



Moreover, the rate of growth of nonprofit paid employment in EGR 10 has also outperformed the corresponding growth at the state level. As shown in Figure 6, paid nonprofit employment in EGR 10 grew faster than for the state as a whole in 10 of the years between 2000 and 2018, especially from 2016-2017. Five of the seven years with a decline in paid nonprofit employment in EGR 10 occurred in the 2009-2018 period, with declines particularly noteworthy in 2002, 2014, and 2018.

Clearly, although starting from a small base, the nonprofit sector has seen significant growth in EGR 10 over the 2000-2016 period. Total nonprofit paid employees grew by 12 percent between 2000 to 2008, but by 9 percent between 2008 and 2016. Similarly, total nonprofit payroll grew by 17 percent between 2000 and 2008, but by 14 percent between 2008 and 2016. As Figure 7 shows, these rates of growth in paid nonprofit employment are significantly higher than the corresponding rates for EGR 10 overall

⁴ Some of these industries have a small number of nonprofit workers, so some nonprofit workers may be double counted.

⁵ We focus on trends over 2000-2016 because there was a one-time conversion from government to nonprofit ownership of a health facility in 2017 which distorts changes for 2016-17.

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and the for-profit sector (where paid employment actually declined during the earlier period). It is also higher than the government sector, where total employment declined over the entire 18-year period. The average annual growth rate for nonprofits is 1.3 percent, higher than for-profit and government employment growth (0.7 and negative 0.7 percent).⁶

Figure 6: Percent Annual Change in Total Nonprofit Paid Employment, EGR 10 and Indiana

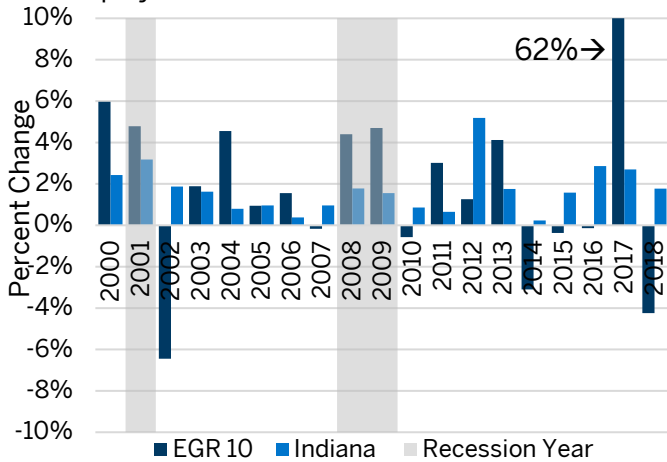
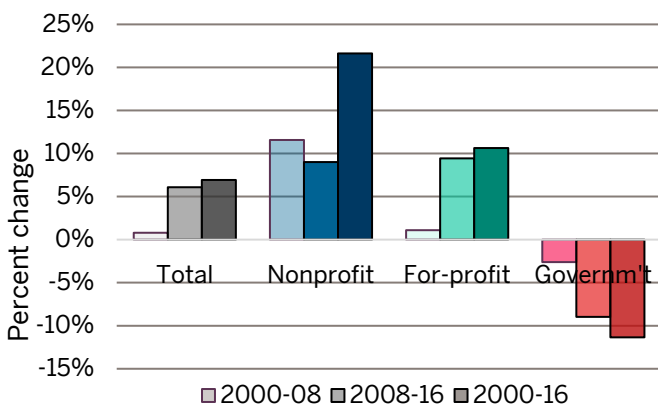


Figure 7: Percent Change in Total Paid Employment in EGR 10 by Sector, 2000-08, 2008-16, 2000-16



It is important to note that much of the growth in paid nonprofit employment during 2009-2018 does not reflect new jobs in the region, but the conversion of a health facility in 2017. The conversion also accounts for some of the loss in government employment during the period. However, government employment has declined as often as it has increased over the 2000-2018 period, including six of the eight years since 2010 (see Appendix B for annual details). Total employment in the for-profit sector declined each year between 2000 and 2003 and again between 2007 and 2009, but was strong between 2012 and

2016, when annual growth rates exceeded 2.5 percent. Nevertheless, for eight of the years between 2000 and 2018, the nonprofit sector had higher annual growth rates than the for-profit and government sectors. The rest are evenly split as to whether annual growth was highest in the for-profit or government sectors.

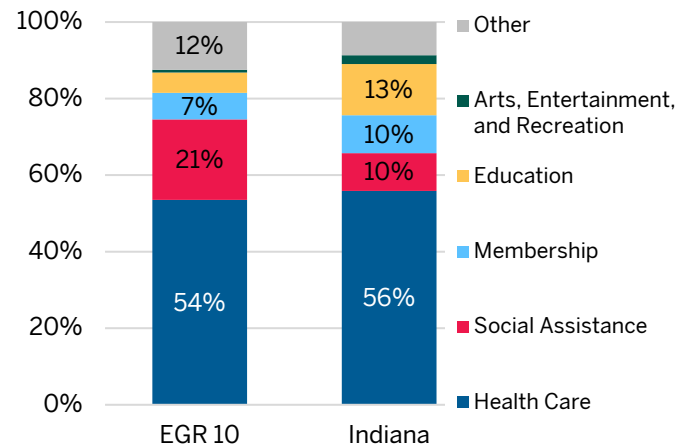
These patterns differ somewhat from statewide trends. In Indiana, the nonprofit sector has had a higher growth rate than both the for-profit and government sectors for twelve of the nineteen years from 2000 to 2018. Of the remaining years, for-profit employment grew faster than the other two sectors for all but one year.

The patterns for changes in payroll follow those for paid employment, although payroll typically grows faster than employment. However, payroll grew slower in EGR 10 than for the state as a whole. For additional details, see Appendix B.

Major Nonprofit Industries

In EGR 10, as well as for Indiana as a whole, the majority of nonprofit paid employees (54 and 56 percent respectively in 2018, see Figure 8) work in the health care industry (excluding social assistance). For EGR 10, the high percentage reflects at least in part the conversion of a health care facility in 2017 (the corresponding percentages were 38 in 2000 and 31 in 2009). EGR 10 differs from the statewide distribution in that a much higher percent work in social assistance and smaller percentages in education and membership associations. The distribution of total payroll across the major nonprofit industries is relatively similar (see Appendix B).

Figure 8: Industry Distribution of Paid Nonprofit Employment (2018), EGR 10 and Indiana

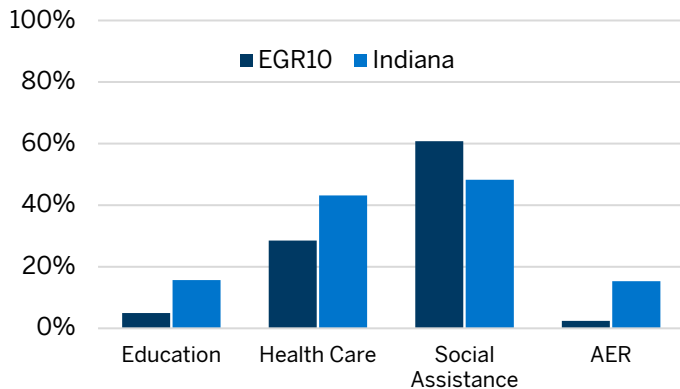


⁶ The annual growth rate averages exclude the growth from 2016-2018 which is in large due to the conversion of a health facility.

Even in the industries where nonprofit employment is concentrated, however, nonprofit employees account for relatively small segments of all paid employment. As Figure 9 shows, only for social assistance do nonprofits dominate the industry, accounting for about 61 percent of all paid employees (down from about 73 percent in 2000). That is also the only industry where nonprofits account for a greater share of total employment than for the state overall.

Nonprofits account for almost a third of all paid employment in health care (without social assistance) in EGR 10, but that is only for 2017 and 2018 and reflects the conversion of a major health care facility in 2017. Between 2000 and 2016, the nonprofit share in health care declined from 17 to 10 percent. Nonprofits account for very small percentages of total employment in education (less than 5 percent in 2018, up from less than 1 percent in 2000) and in arts, entertainment and recreation (stable at about 2 percent).

Figure 9: Nonprofit Employment as Percent of Total Paid Employment, by Select Industries (2018), EGR 10 and Indiana



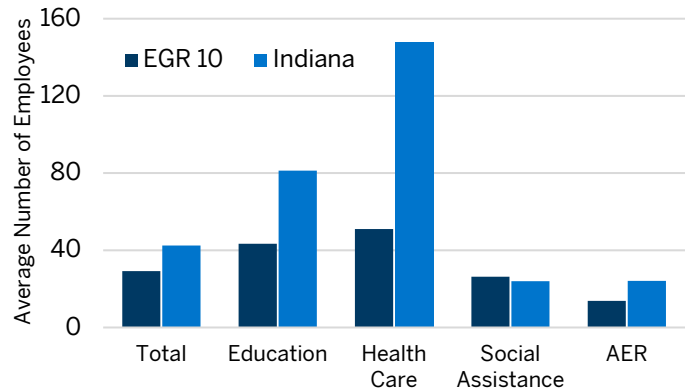
Average Size of Nonprofit Establishments

We also look at the average size of establishments to get a sense of the scope of operations in these industries. These averages should be interpreted with caution, however, since they may hide very large or very small establishments. They also do not distinguish between full-time and part-time workers. Both of these features likely vary considerably among industries and sub-industries (e.g., hospitals vs. clinics in health care).

Figure 10 suggests that nonprofit establishments in EGR 10 tend to be fairly small on average (dark blue bars). The largest average is in health care (without social assistance) with 51 employees per establishment (up from 30 in 2016 and 40 in 2000). Education is second with about 43 workers on average (up from 16 in 2000). The average nonprofit establishment in

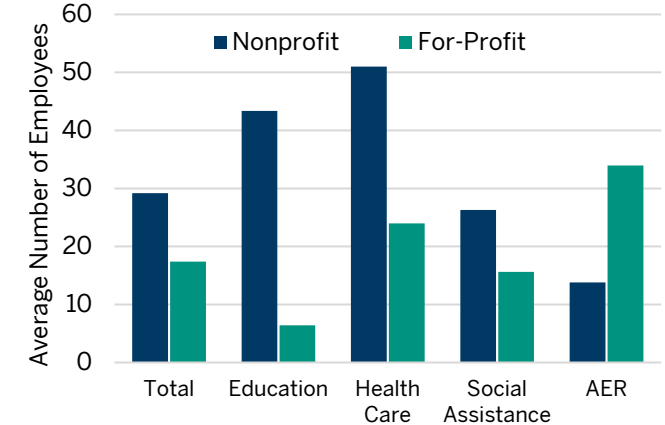
social assistance was about 26 in 2018, up from about 15 in 2000. These averages are generally considerably smaller than the corresponding averages for the state as a whole (light blue bars), except for social assistance where the averages are roughly similar.

Figure 10: Average Size of Nonprofit Establishments by Select Industries (2018), EGR 10 and Indiana



Although nonprofit establishments in EGR 10 tend to be fairly small on average, Figure 11 shows that they are still considerably larger than their for-profit counterparts in the same industries. As Figure 11 shows, the difference is especially notable for education, where nonprofit establishments on average are seven times larger than their for-profit counterparts. The only exception is for the arts, entertainment, and recreation industry, where the average size of for-profit establishments is more than double that of nonprofit establishments.

Figure 11: Average Size of EGR 10 Establishments (2018)



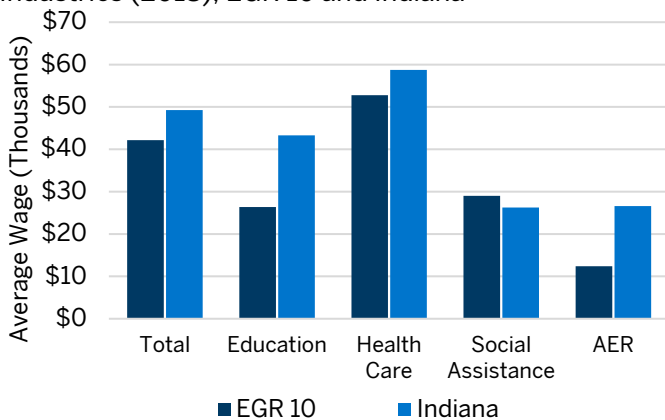
Average Annual Nonprofit Wages

We also look at average wages in major nonprofit industries. This is total payroll divided by the total number of employees. As for average size of establishments, these values should be interpreted with caution, since averages may hide very large or very low annual wages in some establishments or sub-

industries. In addition, the number of employees include both part-time and full-time workers, so that industries with many part-time workers may appear to have very low average annual wages. Total payroll includes monetary compensation (e.g., salary, wages, bonuses, commissions, incentive payments, and tips), but not deductions (such as taxes) or fringe benefits.

Average annual wages of nonprofit workers vary significantly by industry. As Figure 12 shows, nonprofit workers in EGR 10 (dark blue segments) had the highest wages in the health care industry (excluding social assistance), averaging almost \$53,000 per year. By comparison, average annual wages were less than \$30,000 in social assistance and education, and less than \$13,000 in arts, entertainment and recreation. Note that the latter industry has many part-time workers. Note also that average annual wages within subindustries differ greatly as well (e.g., hospitals vs. nursing homes). Adjusted for inflation, average annual wages for nonprofit workers have increased for those working in health care (excluding social assistance) and education, remained stable in social assistance, but declined in arts, entertainment and recreation.

Figure 12: Average Annual Nonprofit Wage for Select Industries (2018), EGR 10 and Indiana

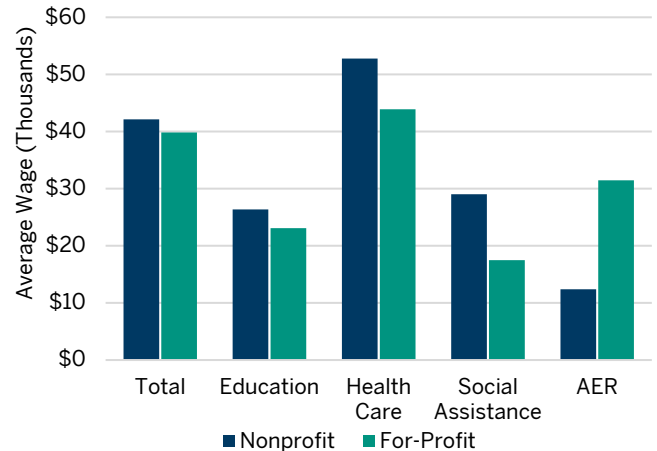


Compared to the state as a whole, average annual wages for nonprofit workers in EGR 10 are generally lower, especially in education and arts, entertainment and recreation. Only social assistance workers earn slightly higher annual wages on average in EGR 10 than for the state as a whole.

Despite the relatively low annual wages for nonprofit workers in EGR 10 compared to those for Indiana as a whole, they still earn more than their for-profit counterparts in the same industry in the region (see Figure 13). In the case of social assistance, the difference is more than \$11,000 per year and in health care almost

as big. The only exception to this pattern is for arts, entertainment, and recreation, where nonprofit workers on average earned less than half of their for-profit counterparts. More detailed analysis suggests that the high for-profit annual wages in this industry reflect their concentration in the amusement, gambling and recreation sub-industry.

Figure 13: Average Annual Wage in EGR 10 for Select Industries (2018) by Sector



Summary and Conclusion

Paid nonprofit employment in EGR 10 remains fairly low as a percent of total paid employment in the region (7 vs. 10 percent in Indiana). However, the number of nonprofit workers has almost doubled since 2000, while government has shrunk (down almost a quarter) and for-profit employees have increased by only 12 percent.⁷ For most years, nonprofit employment grew faster in EGR 10 than for the state overall. By 2018, those working for nonprofits in EGR 10 rivaled the region’s fourth largest industry: transportation and warehousing and their combined payroll exceeded the construction industry and ranked fourth overall.

Most nonprofit workers are employed in the health care industry in EGR 10, as is the case for Indiana. Compared to Indiana overall, the social assistance industry makes up a larger share of total nonprofit employment in EGR 10, have larger average establishments, higher average annual wages, and have lost less market share to for-profits than for Indiana as a whole. For other major nonprofit industries, nonprofits in EGR 10 trail those at the state level in terms of size of establishments and average annual wages. However, they outperform for-profits on those same dimensions, except for arts, entertainment and recreation.

⁷ As noted earlier, most of the nonprofit growth and some of the government decline reflect a conversion from public to nonprofit of a major health facility in 2017.

Appendix A: Methodology

Source of Data

The data in this report come from the Quarterly Census of Employment and Wages (QCEW) and the IRS Exempt Organization's Master File/Business Master File (EOMF/BMF). We use both sources in order to construct the best possible estimate of nonprofit employment in Indiana.

Scope of Data

The QCEW is a cooperation between the U.S. Bureau of Labor Statistics, the U.S. Department of Labor, and State Employment Security Agencies. In Indiana, the Department of Workforce Development works with the Indiana Business Research Center (IBRC) to produce quarterly counts of employers, employees, and wages for the state, Metropolitan Statistical Areas (MSA), Economic Growth Regions (EGR), and counties by industry as defined by the North American Industry Classification System (NAICS). Nationwide, the QCEW covers over 95 percent of U.S. jobs.⁸

The QCEW system distinguishes between private and government employers, but does not separate private employers into for-profit and nonprofit ones. In order to obtain an estimate of nonprofit employment in Indiana, we use the BMF list of all tax-exempt entities registered under section 501(c) of the Internal Revenue Code. The file includes the exempt entity's name, reporting address, Federal Employer Identification Number, and the Internal Revenue Code Subsection under which it is recognized and registered by the Internal Revenue Service. We include all twenty-six subsections of 501(c) entities in the BMF, of which about three-quarter are registered under subsection 501(c)(3) and are commonly referred to as charities. Nationally, the BMF includes 1.7 million exempt organizations.⁹

Data Processing and Cleaning

The Indiana Business Research Center (IBRC) at Indiana University reconciles the data in the two sources using Employer Identification Numbers (EINs) to identify private nonprofit establishments in the QCEW files. We use the BMF for the entire U.S., not just those with Indiana reporting addresses, to capture known nonprofits that have paid employees in Indiana, although their IRS- reporting addresses are in other states. In 2018, these out-of-state nonprofits accounted for about 9 percent of all Indiana nonprofit employees and 11 percent on nonprofit payroll.

IBRC then aggregates the data by industry, region, and sector (nonprofit, for-profit, and government), and applies legally mandated confidentiality screens. We standardize the names of data fields, compute annual counts of establishments, number of employees, and total payroll by industry and sub-industry for all sectors, and by region.

Limitations

Federal law allows states to exclude some employers from participating in the QCEW reporting system, including religious organizations and charities with less than four employees.¹⁰ Indiana has chosen to exclude these employers, which results in a significant undercount of nonprofit paid employees in Indiana. In addition, we can only identify nonprofit establishments if they appear on the BMF as a tax-exempt entity. However, many nonprofits are not required to register with the IRS as exempt entities (e.g., religious organizations), although they participate in the QCEW reporting system (e.g., hospitals, social service agencies, or universities owned by religious entities). Under our methodology, these entities are necessarily classified as for-profit establishment, further reducing the count of nonprofit employees. For more information, please refer to Appendix A in the Social Assistance Report located on the Indiana Nonprofits Project website.¹¹

⁸ The U.S. Bureau of Labor Statistics, Quarterly Census of Employment and Wages. United States Department of Labor, 2020. Available at <https://www.bls.gov/cew/>, retrieved January 13, 2020.

⁹ Internal Revenue Services, Exempt Organizations Business Master File Extract. Internal Revenue services, 2019. Available at <https://www.irs.gov/charities-non-profits/exempt-organizations-business-master-file-extract-ao-bmf>, retrieved January 13, 2020.

¹⁰ See Employment and Training Administration, ETA Overview. United States Department of Labor, 2020. Available at <https://oui.doleta.gov/unemploy/pdf/uilawcompar/2019/coverage.pdf>, retrieved February 10, 2020.

¹¹ *Nonprofit Paid Employment in Social Assistance: Update Report, Indiana 1995-2018*, by Kirsten A. Grønberg and Anjali Bhatt. (Bloomington, IN: Indiana University O'Neill School of Public and Environmental Affairs), February 2020. Available at <https://nonprofit.indiana.edu/research-results/nonprofit-social-assistance-employment.html>

Appendix B: Payroll Graphs

Figure A: Percent Annual Change in Total Nonprofit Payroll in Constant Dollars (2018), EGR 10 and Indiana

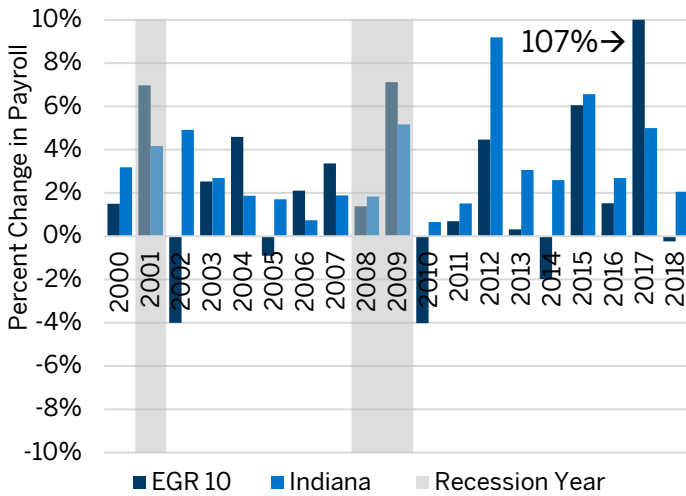


Figure C: Percent Change in Constant Dollars (2018) in Total Payroll in EGR 10 by Sector, 2000-09, 2009-18, 2000-18

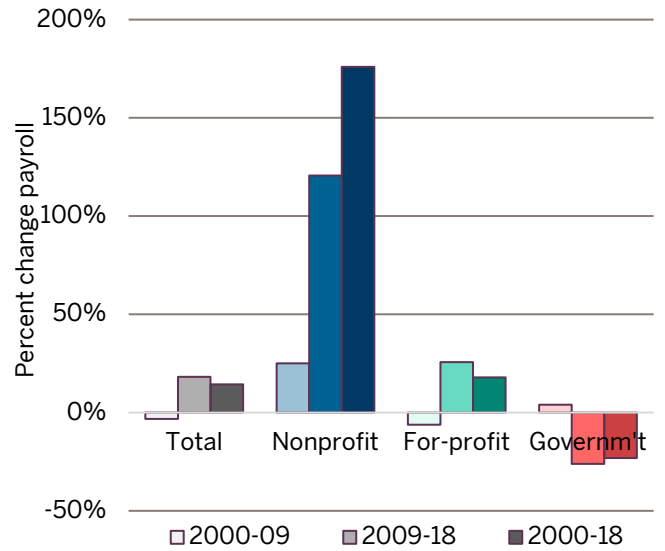


Figure B: Annual Percent Change in Paid Government Employment in EGR 10

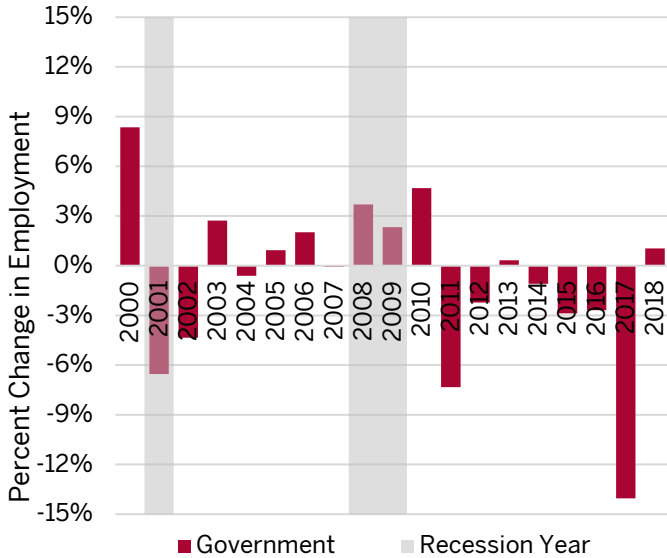
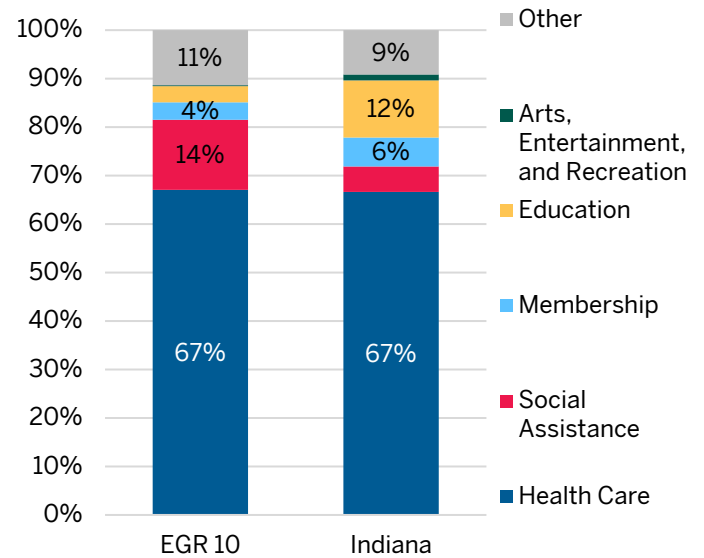
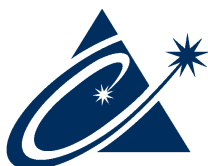


Figure D: Industry Distribution of Nonprofit Payroll (2018), EGR 10 and Indiana





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