



Ohio Nonprofit Sector Report

The Resource for Ohio's Nonprofit Organizations

OANO

OHIO ASSOCIATION OF
NONPROFIT ORGANIZATIONS

OHIO'S NONPROFIT SECTOR

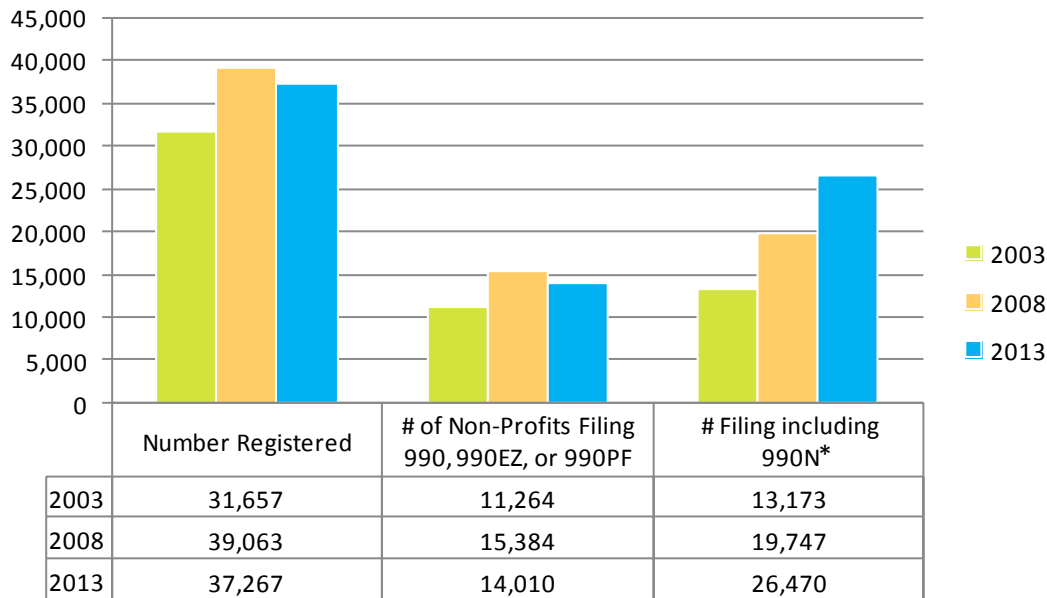
As a leader in information on the nonprofit sector, the Ohio Association of Nonprofit Organizations (“OANO”) is pleased to provide you with a copy of the 2014 Ohio Nonprofit Sector Report. At OANO’s request, the most recently available data from the IRS Forms 990 for Ohio 501(c)(3) organizations was analyzed by the John Glenn School of Public Affairs. The conclusions are provided here, along with an analysis of Ohio nonprofit employment statistics prepared by the Center for Civil Society Studies at Johns Hopkins University.

Not only do Ohio nonprofits enhance our lives through their social services, advancement of the arts, education, increased tourism, community development and other missions, the more than 14,000 reporting nonprofits also serve as a major force in Ohio’s economy. The charitable sector is the fourth largest employer in Ohio by industry. Additionally, the sector contributed more than \$70 billion dollars to the Ohio economy in 2011, over 14% of Ohio’s gross domestic product.

Through both their services and their economic impact, Ohio nonprofits are proving themselves to be a force to be reckoned with. But that does not mean that our work is done. The analysis also provides a more difficult statistic that only 37.6% of Ohio’s total nonprofits had gross receipts of \$50,000 or more. Because of their different IRS filing requirements, the contributions of these smaller nonprofits cannot be included in this Report. Some suspect these small organizations present a threat to the sector due to a lack of professional management and know how. Others suspect that tomorrow’s nonprofit powerhouses lie within this unseen portion of the sector. Perhaps both are correct, and OANO stands ready to assist these and all other Ohio nonprofits, with the training, education, and tools to effectively and ethically pursue their missions.

This report is made possible with support from The Columbus Foundation, The Dayton Foundation, Ohio Association of Nonprofit Organizations, First Nonprofit Group, Cramer & Associates, John Glenn School of Public Affairs, Benesch and Blue & Co LLC.

Figure 1A Reporting Charitable Nonprofits in Ohio, 2013



In 2013, there were 14,010 charitable non-profits filing the 990, 990EZ or 990 PF that were tax exempt under Section 501(c)(3) of the IRS code (Fig. 1A).

Private Foundations are not included and are discussed elsewhere in the report (Fig. 1A).

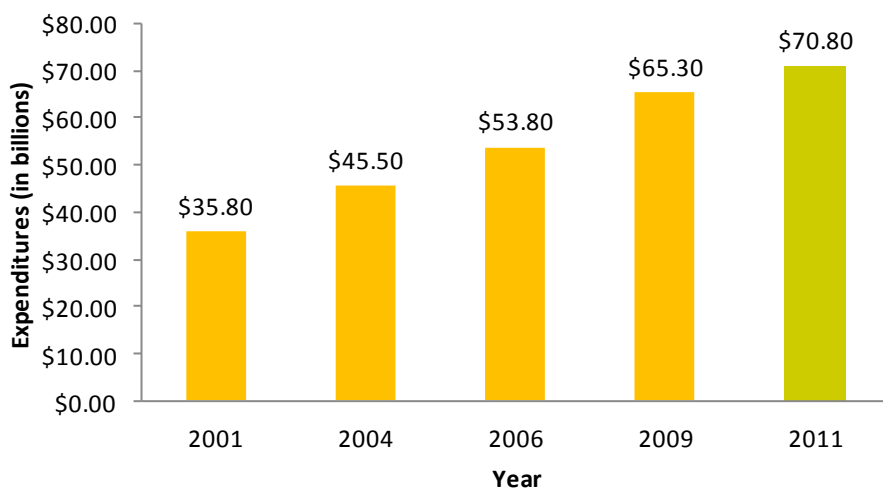
Religious congregations are not required to report and are also not included (Fig. 1A).

*There are two changes that will affect the total filing numbers for years after 2010:

- (1) In 2010, those with gross receipts less than \$50,000 were allowed to file the 990N instead of 990 or 990EZ, thereby increasing the number of 990-N filers. Previously, only those with gross receipts less than \$25,000 were allowed to file the postcard.
- (2) In 2010, the law requiring automatic revocation of tax exempt status for organizations failing to file 990 or 990N for three consecutive years went into effect. This likely increased the proportion of active organizations filing for tax-exempt status (particularly smaller organizations with less than \$5,000 in gross receipts, who may not have previously filed the 990N). It also decreased the number of registered charities in subsequent years as organizations not filing had their status revoked.

NOTES: We have broken the number of nonprofits by reporting status to provide more accurate information, post changes to filing requirements. These trends in Ohio are the same as the overall trends in the U.S.

Figure 1B Expenditures of Reporting Charitable Nonprofits in Ohio



Reporting charitable nonprofits had \$70.8 billion in expenditures in 2011-- more than 14.6% of the Gross Domestic Product in Ohio

Ohio's GDP for 2011 was estimated at 484B. Source: <http://jobs-ohio.com/images/ohio-gross-domestic-product.pdf>

Source: National Center for Charitable Statistics, Urban Institute

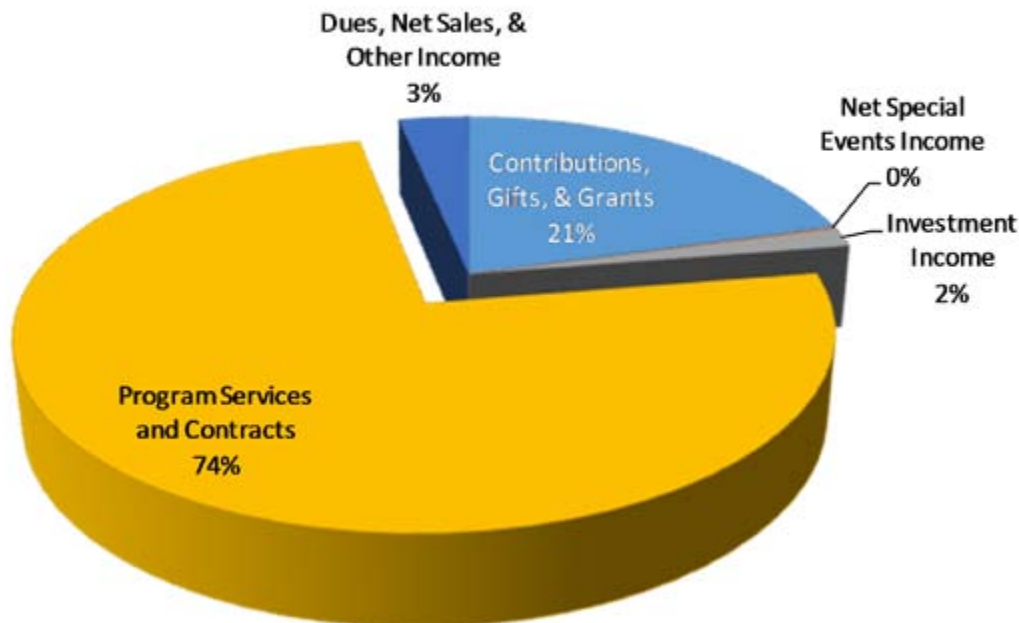
Figure 1C Assets of Reporting Charitable Nonprofits in Ohio



The value of assets held climbed to \$71.6 billion in 2011. This is an increase of 45% from \$49.3 billion in 2001.

Source: National Center for Charitable Statistics, Urban Institute

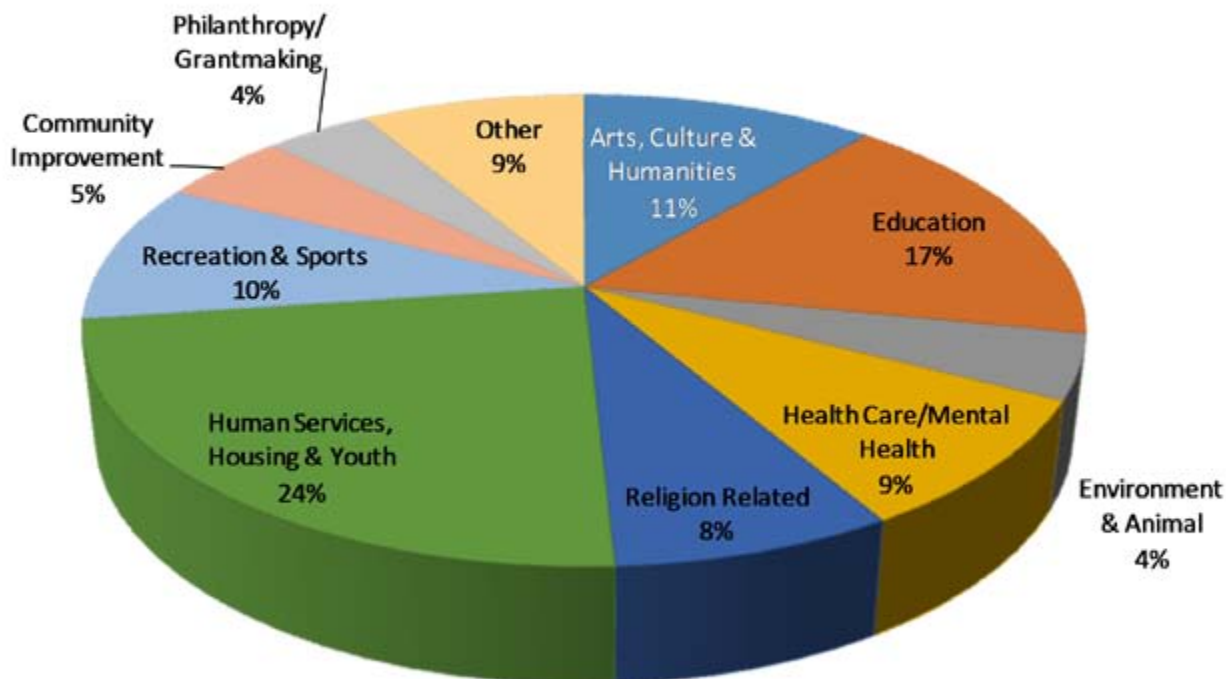
Figure 2 Sources of Revenue for Reporting Charitable Nonprofits, 2011



The major source of revenue for reporting charitable nonprofits in Ohio in 2011 was fees for goods and services, making up 74% of income (Fig 2)

About 21% of total revenue came from contributions made by individuals, corporations and foundations (Fig 2).

Figure 3 Reporting Charitable Nonprofits in Ohio by Field, 2013



Human services organizations make up the largest segment of Ohio’s reporting charitable nonprofits (24%). They provide a broad spectrum of services including youth development, housing services, and family support (Fig 3).

Education is the second largest field, with 17% of the total (Fig 3).

Figure 4 The Ohio Nonprofit Sector, 2013

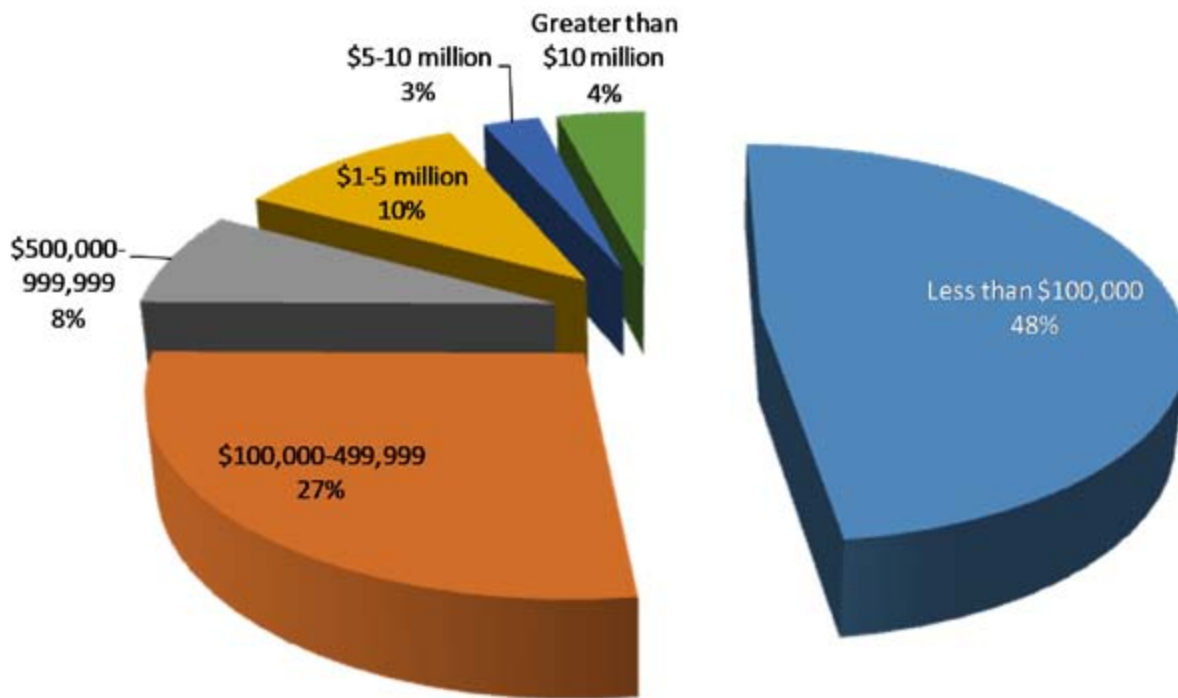
Tax-Exempt Organizations	Registered with IRS	Filing Annual IRS 990, 990-EZ, or 990-PF	Filing any 990 form
501(c)(3) Public Charities*	37,267	14,010	26,470
Private Foundations	3,851	3,654	3,755
Under Other 501(c) Subsections**	18,780	6,890	17,028
*Does not include religious congregations			
**Includes labor, fraternal, and social clubs			

In addition to the 37,267 public charities in Ohio registered with the IRS in 2013, there were an additional 18,780 other 501 (c) nonprofit organizations, and nearly 4,000 private foundations (Fig. 4).

Figure 5 Number, Expenditures, and Assets of Reporting Charitable Nonprofits in Ohio by Field, 2013

NTEE	Number of Registered Organizations	Number of Organizations Filing Form 990 *	Total Revenue Reported on Form 990 *	Assets Reported on Form 990 *	Number of Organizations Filing Form 990-N **	Total Number of Organizations Filing Form 990 or 990-N ***
A - Arts, Culture & Humanities	3,236	1,374	1,110,263,857	4,836,223,138	1,645	3,019
B - Education	5,201	2,331	8,267,417,561	20,853,792,207	2,159	4,490
C - Environment	632	221	109,368,138	467,844,015	371	592
D - Animal-Related	658	310	235,233,174	679,133,134	283	593
E - Health Care	1,336	921	49,339,483,789	70,832,513,617	273	1,194
F - Mental Health & Crisis Intervention	569	388	1,202,231,541	941,815,726	133	521
G - Voluntary Health Associations & Medical Disciplines: Voluntary Health Associations & Medical Disciplines	669	318	206,784,535	312,367,867	253	571
H - Medical Research: Medical Research	107	53	44,832,226	140,640,752	40	93
I - Crime & Legal-Related	387	186	199,755,213	207,553,839	162	348
J - Employment	326	229	480,892,082	465,265,839	59	288
K - Food, Agriculture & Nutrition	347	232	416,955,200	230,456,922	96	328
L - Housing & Shelter	1,279	999	925,115,304	2,889,464,877	188	1,187
M - Public Safety, Disaster Preparedness & Relief	498	237	39,774,669	114,862,372	222	459
N - Recreation & Sports	2,969	1,305	291,154,377	447,551,613	1,250	2,555
O - Youth Development	2,360	308	165,603,188	319,025,177	1,497	1,805
P - Human Services	2,978	1,804	5,088,566,796	7,460,903,825	868	2,672
Q - International, Foreign Affairs & National Security	361	164	271,245,449	148,805,925	149	313
R - Civil Rights, Social Action & Advocacy	143	70	23,342,917	23,129,448	59	129
S - Community Improvement & Capacity Building	1,587	740	607,856,573	1,546,187,817	580	1,320
T - Philanthropy, Voluntarism & Grantmaking Foundations	1,144	748	1,886,827,408	10,202,022,601	324	1,072
U - Science & Technology	248	63	5,296,893,387	1,390,416,561	166	229
V - Social Science	57	33	43,261,520	19,893,862	20	53
W - Public & Societal Benefit	597	135	134,448,765	167,055,082	427	562
X - Religion-Related	9,307	822	370,669,089	1,067,563,823	1,220	2,042
Y - Mutual & Membership Benefit	143	54	99,597,954	270,467,726	54	108
Z - Unknown	221	16	962,890	3,134,871	107	123
Total	37,360	14,061	76,858,537,602	126,038,092,636	12,605	26,666

Figure 6 Reporting Charitable Nonprofits in Ohio by Expenditure Level, 2011



- In 2011, 7% of Ohio's reporting charitable nonprofits (15,102 organizations) had annual expenditures greater than \$5 million (Fig. 6).
- However, these organizations accounted for 80.6% of total assets and 92.1% of total expenditures (Fig. 6).
- In contrast, 82.9% (12,515 organizations) had annual expenditures under \$1 million (Fig. 6).
- Not reflected in Figure 6 are the more than 23,000 small charitable nonprofits registered with the IRS but not required to file. (Fig. 6).

Level of Total Expenses	Number of Organizations	Total Revenue	Total Expenses	Net Income *	Net Assets / Fund Balances at End of Year
Less than \$100,000	7,235	389,992,005	274,288,579	115,703,426	1,461,718,549
\$100,000-249,999	2,517	443,708,450	403,252,405	40,456,045	1,227,516,843
\$250,000-499,999	1,595	608,248,008	571,863,169	36,384,839	1,244,869,110
\$500,000-999,999	1,168	899,530,565	830,490,315	69,040,250	1,686,590,386
\$1-5 million	1,592	3,795,053,176	3,532,142,820	262,910,356	8,282,729,910
\$5-10 million	390	2,809,719,082	2,759,959,793	49,759,289	4,281,836,403
\$10-100 million	508	14,822,436,636	14,124,734,212	697,702,424	18,600,709,361
Greater than \$100 million	97	50,599,448,512	48,319,347,586	2,280,100,926	34,802,053,929
Total	15,102	74,368,136,434	70,816,078,879	3,552,057,555	71,588,024,491

Figure 7 Reporting Charitable Nonprofits Filing Form 990 in Ohio by County, October 2013

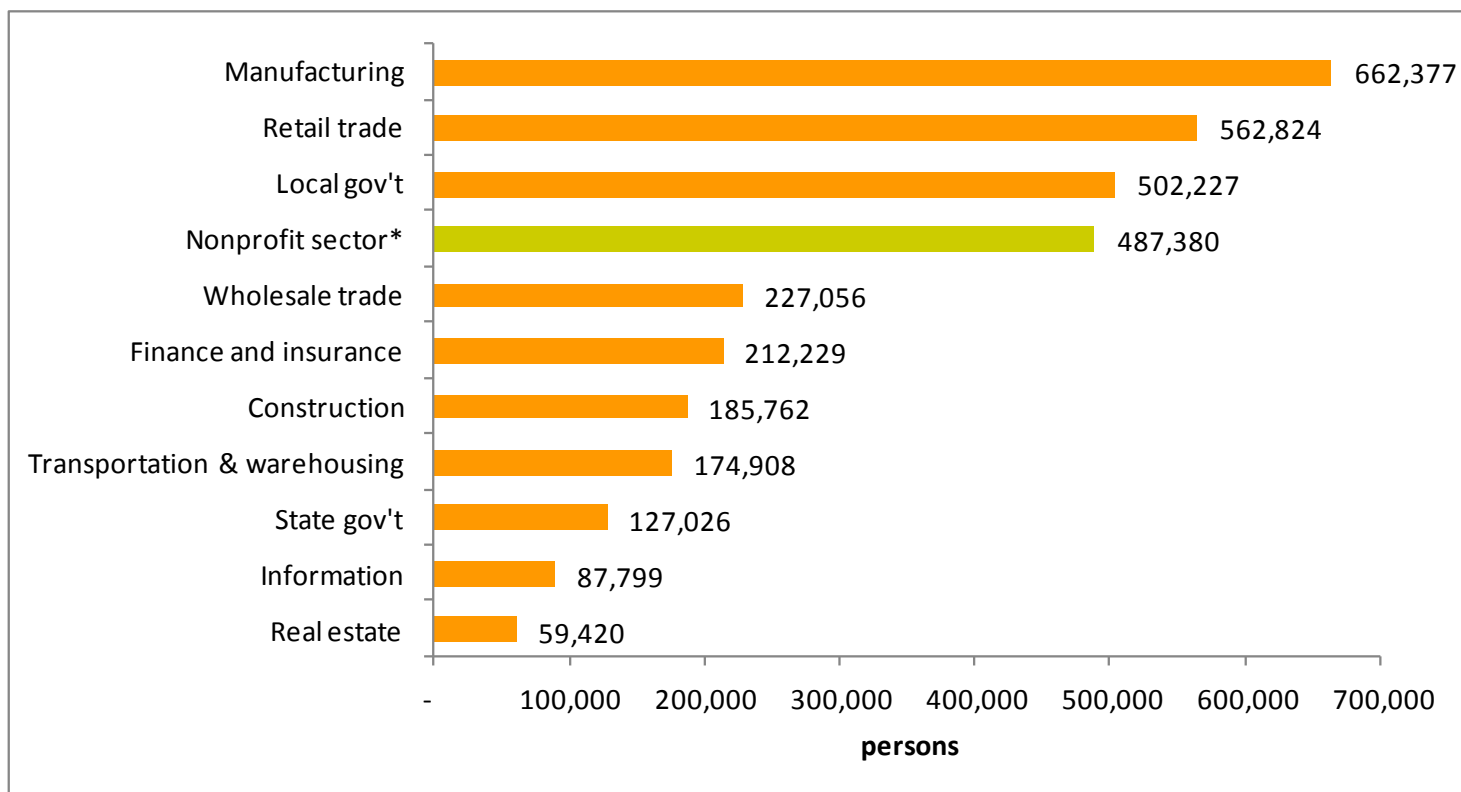
County	No. of Orgs	Total Revenue	Assets	County	No. of Orgs	Total Revenue	Assets
Adams County, OH	19	3,732,640	5,284,014	Licking County, OH	189	499,122,336	1,669,280,890
Allen County, OH	160	416,775,754	576,206,372	Logan County, OH	71	153,555,402	232,265,002
Ashland County, OH	64	260,624,353	457,937,788	Lorain County, OH	297	671,437,362	1,807,596,977
Ashtabula County, OH	108	178,850,672	238,628,814	Lucas County, OH	546	3,491,550,291	6,937,621,316
Athens County, OH	100	287,874,596	617,639,504	Madison County, OH	38	44,596,305	44,977,800
Auglaize County, OH	59	97,938,683	121,635,519	Mahoning County, OH	270	1,871,498,323	2,797,009,140
Belmont County, OH	57	146,485,560	114,722,759	Marion County, OH	106	125,960,047	240,696,667
Brown County, OH	38	24,444,060	25,615,598	Medina County, OH	144	58,091,125	62,305,740
Butler County, OH	271	526,675,732	1,109,825,495	Meigs County, OH	13	2,533,477	12,421,779
Carroll County, OH	22	10,164,592	19,971,644	Mercer County, OH	59	22,731,789	38,282,649
Champaign County, OH	37	69,359,998	64,751,893	Miami County, OH	146	261,541,782	465,585,684
Clark County, OH	159	322,518,588	805,727,640	Monroe County, OH	10	1,282,242	3,184,617
Clermont County, OH	164	205,850,973	298,257,597	Montgomery County, OH	579	7,332,050,576	8,606,967,385
Clinton County, OH	54	65,701,772	104,910,195	Morgan County, OH	15	14,913,265	15,620,582
Columbiana County, OH	104	236,193,417	400,178,178	Morrow County, OH	20	5,796,549	21,325,616
Coshocton County, OH	43	115,024,580	128,661,842	Muskingum County, OH	82	446,296,138	549,753,926
Crawford County, OH	66	141,733,071	126,911,422	Noble County, OH	10	9,190,697	8,813,193
Cuyahoga County, OH	1,893	18,666,136,770	36,680,279,333	Ottawa County, OH	61	97,110,992	132,989,757
Darke County, OH	75	115,047,013	190,701,822	Paulding County, OH	18	5,040,375	11,542,109
Defiance County, OH	54	114,211,988	253,213,345	Perry County, OH	17	13,193,197	14,584,170
Delaware County, OH	198	297,999,683	883,897,347	Pickaway County, OH	47	57,064,988	70,097,826
Erie County, OH	97	323,115,804	526,221,853	Pike County, OH	21	48,698,232	34,321,737
Fairfield County, OH	142	288,367,820	310,571,654	Portage County, OH	122	196,761,541	460,678,486
Fayette County, OH	28	15,020,701	28,050,080	Preble County, OH	25	7,707,958	12,410,658
Franklin County, OH	1,966	14,813,495,251	15,688,189,854	Putnam County, OH	31	12,045,051	14,511,304
Fulton County, OH	57	102,626,809	156,029,208	Richland County, OH	125	399,989,111	501,845,814
Gallia County, OH	34	287,555,980	370,272,666	Ross County, OH	82	440,574,739	493,004,392
Geauga County, OH	106	47,940,072	108,900,476	Sandusky County, OH	68	120,700,534	129,479,074
Greene County, OH	155	375,638,483	654,440,776	Scioto County, OH	64	424,578,942	549,995,833
Guernsey County, OH	53	226,906,649	101,085,553	Seneca County, OH	84	259,341,531	488,101,275
Hamilton County, OH	1,374	9,866,963,278	21,044,843,475	Shelby County, OH	53	93,351,814	133,998,181
Hancock County, OH	95	457,758,413	842,371,632	Stark County, OH	437	1,550,932,098	2,120,674,069
Hardin County, OH	32	158,174,062	374,787,737	Summit County, OH	670	3,335,604,715	4,579,477,250
Harrison County, OH	16	19,903,076	18,057,918	Trumbull County, OH	161	95,198,560	112,968,963
Henry County, OH	31	49,357,913	57,033,059	Tuscarawas County, OH	108	155,820,946	222,710,820
Highland County, OH	41	38,586,043	25,281,601	Union County, OH	61	15,110,255	31,043,379
Hocking County, OH	20	6,054,807	6,282,115	Van Wert County, OH	36	88,180,483	196,647,418
Holmes County, OH	50	119,921,269	109,479,309	Vinton County, OH	13	5,227,322	7,071,989
Huron County, OH	75	208,877,481	344,891,534	Warren County, OH	190	217,587,591	421,479,509
Jackson County, OH	25	60,113,332	54,547,775	Washington County, OH	65	347,144,912	375,804,957
Jefferson County, OH	77	331,840,407	500,043,595	Wayne County, OH	125	254,073,269	635,020,393
Knox County, OH	61	330,345,869	917,801,357	Williams County, OH	52	89,882,114	194,603,330
Lake County, OH	220	546,107,037	875,711,106	Wood County, OH	123	229,773,431	593,922,095
Lawrence County, OH	31	33,380,634	59,235,581	Wyandot County, OH	24	4,698,657	10,817,105

Source: National Center for Charitable Statistics, Urban Institute

Three counties: Cuyahoga, Franklin, and Hamilton together

- Have 37% of the organizations
- Represent 58% of total expenditures
- Represent 60% of total assets (Fig. 7).

Fig 8 Employment in Ohio nonprofit sector (501c3) in comparison to employment in selected industries, 2013



Source: Nonprofit sector - CCSS estimates based on QCEW data; Industry - QCEW

This workforce makes Ohio's nonprofit sector the fourth largest industry in the state in terms of employment, behind only manufacturing, retail trade, and local government. In fact, Ohio's nonprofit sector employs:

- More than eight times as many workers as the state's real estate industry;
- More than five and a half times as many workers as the state's information industry;
- Nearly four times as many workers as the entire Ohio state government;
- Nearly three times as many workers as the state's transportation and construction industries;
- More than twice as many workers as the state's finance and insurance, and wholesale trade industries (Fig. 8).

***Methodological Note:**

The following method was used to estimate nonprofit employment and wages:

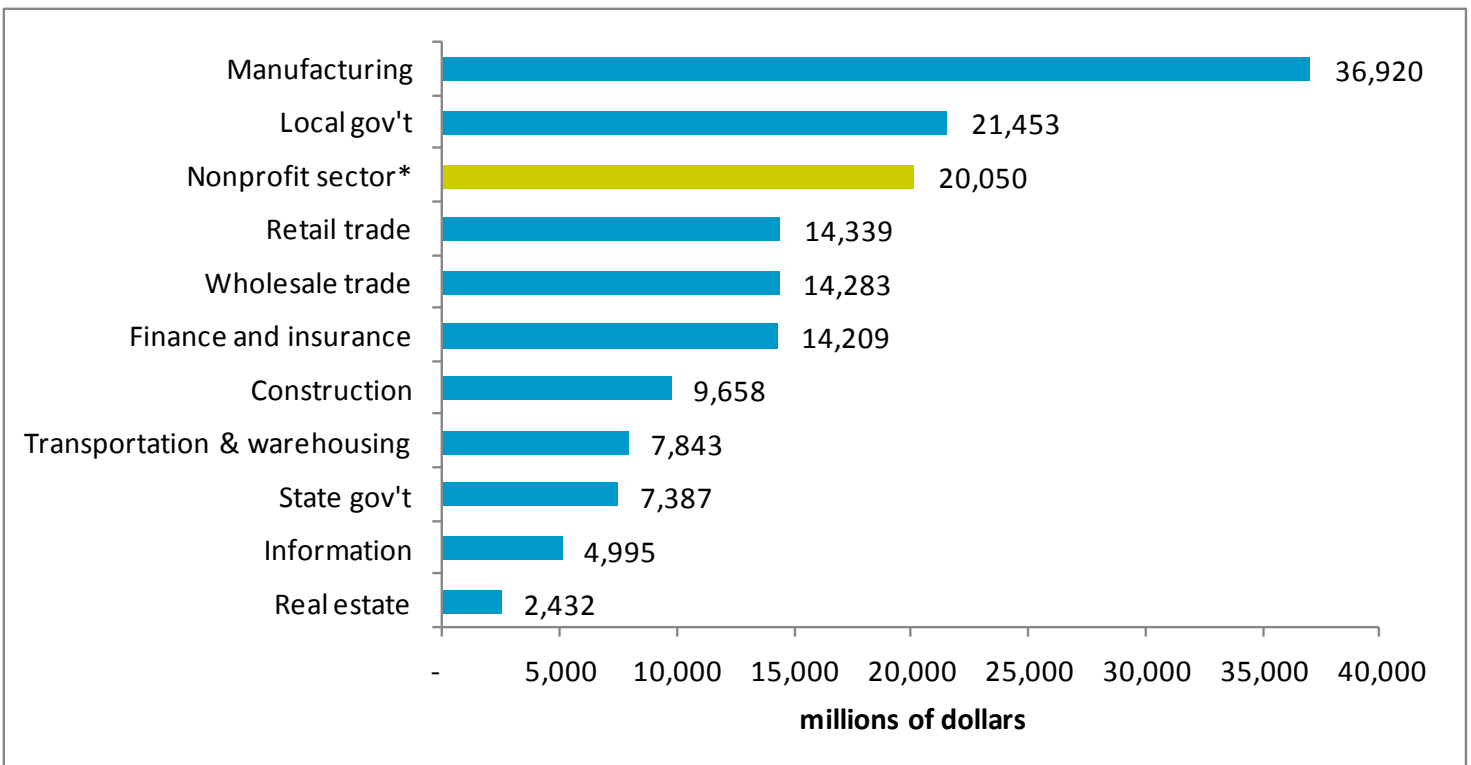
1. Data for years 2008 - 2011 were obtained from QCEW under special arrangement between BLS and CCSS
2. Average annual change of nonprofit employment and wages between 2008 and 2011 were calculated
3. These averages were applied to 2011 data to make 2013 projections

This represents a conservative estimate based solely on the observed 3-year trend in the nonprofit employment and wages.

Fig 9 Wages in Ohio nonprofit sector (501c3) in comparison to wages in selected industries, 2013

The 487,380 nonprofit employees in Ohio earned nearly \$20.1 billion in wages in 2013, accounting for 8.8% of the state's total payroll. As illustrated in Figure 9, nonprofit payrolls exceeded those for:

- Retail trade (\$14.3 billion);
- Wholesale trade (\$14.3 billion);
- Finance and insurance (\$14.2 billion);
- Construction (\$9.7 billion);
- Transportation (\$7.8 billion);
- State government (\$7.4 billion);
- Information (\$5.0 billion); and
- Real estate (\$2.4 billion).



Source: Nonprofit sector - CCSS estimates based on QCEW data; Industry - QCEW

*Methodological Note:

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3. These averages were applied to 2011 data to make 2013 projections

This represents a conservative estimate based solely on the observed 3-year trend in the nonprofit employment and wages.

Figure 10 Overview of Ohio Foundations, 2011

Foundation Type	Number of Foundations	Assets	Total Giving
Community	67	\$5,378,985,650.00	\$354,141,844.00
Corporate	136	\$941,952,282.00	\$166,085,025.00
Independent	3245	\$11,622,796,593.00	\$702,852,980.00
Operating	144	\$90,769,339.00	\$12,913,111.00
Total Ohio	3,592	\$18,034,503,864.00	\$1,235,992,960.00
Total in United States	81,777	\$662,335,714,865.00	\$48,998,948,594.00
US % in Ohio	4.39%	3%	3%

Source: The Foundation Center

There were 3,592 Foundations in Ohio in 2011 (Figure 10). The total assets of Ohio foundations were more than \$18 billion and their giving totaled more than 1.2 billion. The 3,592 foundations in Ohio represented 4.4% of all foundations in the United States in 2011.

Figure 11 Overview of Ohio Foundations, 2011

Rank 2011	Foundation Name	Foundation Type	Total Assets
1	The Cleveland Foundation	Community	\$1,816,947,057.00
2	The Columbus Foundation and Affiliated Organizations	Community	\$1,191,264,430.00
3	The Greater Cincinnati Foundation	Community	\$444,223,404.00
4	The George Gund Foundation	Independent	\$422,297,409.00
5	The Dayton Foundation	Community	\$378,900,000.00
6	Jack N. and Lilyan Mandel Foundation	Independent	\$306,255,247.00
7	Mathile Family Foundation	Independent	\$275,708,048.00
8	Carol and Ralph Haile, Jr/U.S. Bank Foundation	Independent	\$230,595,859.00
9	Osteopathic Heritage Foundations	Independent	\$225,494,683.00
10	Timken Foundation of Canton	Independent	\$221,633,995.00
Total Assets	\$5,513,320,132.00		

Source: The Foundation Center

The top ten foundations had more than \$5.5 billion in assets, which was 32% of the total for Ohio foundations (Fig 11).

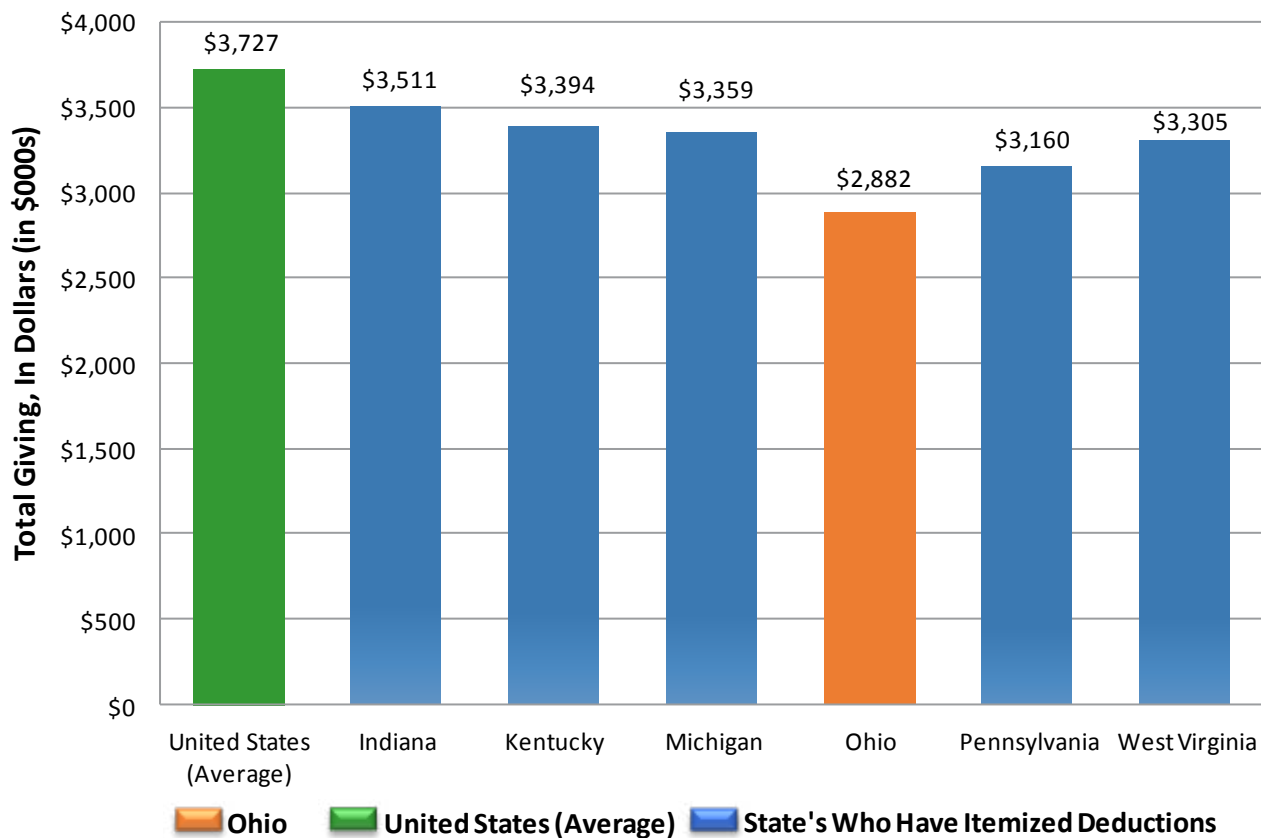
Figure 12 Top 10 Ohio Foundations by Total Giving, 2011

Foundation Name	Total Giving	Foundation Type
The Columbus Foundation and Affiliated Organizations	\$106,170,746	Community
The Cleveland Foundation	\$78,670,685	Community
The Greater Cincinnati Foundation	\$60,407,812	Community
The Dayton Foundation	\$37,800,000	Community
Nationwide Foundation	\$26,514,025	Corporate
The George Gund Foundation	\$21,340,106	Independent
Mathile Family Foundation	\$20,086,768	Independent
The Lerner Foundation	\$16,321,543	Independent
Osteopathic Heritage Foundations	\$14,664,046	Independent
Macy's Foundation	\$13,467,367	Corporate
Total	\$395,443,098	

Source: The Foundation Center

The top 10 foundations gave more than \$395 million or 32% of total giving by Ohio foundation (Fig 12).

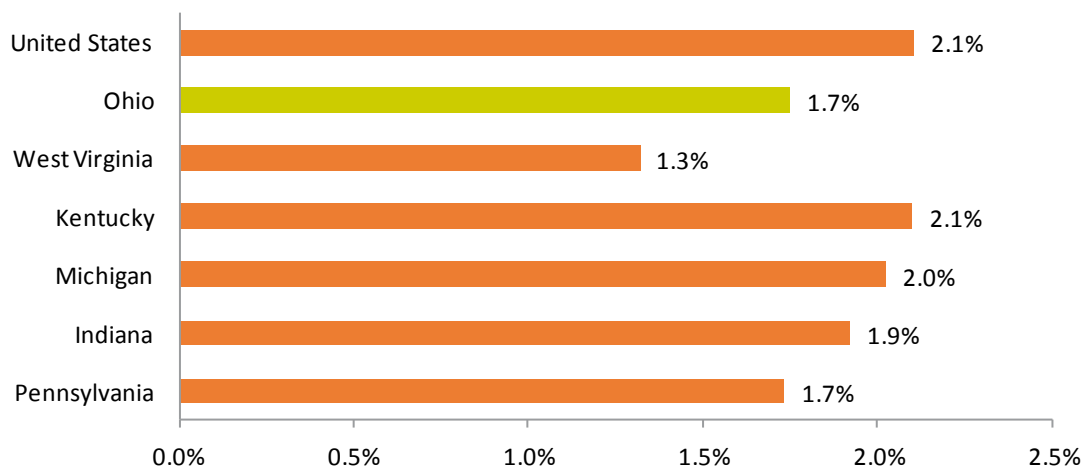
Figure 13 Average Charitable Contribution of Itemizers, 2011



Source: National Center for Charitable Statistics

The average charitable contribution of those who itemized deductions was \$2,882 Ohio in 2011- below the national average and below the average in neighboring states (Fig.13).

Figure 14 Percent of Income Contributed by Itemizers, 2011



Source: National Center for Charitable Statistics, Urban Institute

Of Ohio households itemizing deductions on their tax returns, 1.7% claimed charitable deductions in 2011, slightly below the national rate of 2.1% (fig 14).

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