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.
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.

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
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).
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).

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).

<table>
<thead>
<tr>
<th>Tax-Exempt Organizations</th>
<th>Registered with IRS</th>
<th>Filing Annual IRS 990, 990-EZ, or 990-PF</th>
<th>Filing any 990 form</th>
</tr>
</thead>
<tbody>
<tr>
<td>501(c)(3) Public Charities*</td>
<td>37,267</td>
<td>14,010</td>
<td>26,470</td>
</tr>
<tr>
<td>Private Foundations</td>
<td>3,851</td>
<td>3,654</td>
<td>3,755</td>
</tr>
<tr>
<td>Under Other 501(c) Subsections**</td>
<td>18,780</td>
<td>6,890</td>
<td>17,028</td>
</tr>
</tbody>
</table>

*Does not include religious congregations

**Includes labor, fraternal, and social clubs
### Figure 5  Number, Expenditures, and Assets of Reporting Charitable Nonprofits in Ohio by Field, 2013

<table>
<thead>
<tr>
<th>NTEE</th>
<th>Number of Registered Organizations</th>
<th>Number of Organizations Filing Form 990 *</th>
<th>Total Revenue Reported on Form 990 *</th>
<th>Assets Reported on Form 990 *</th>
<th>Number of Organizations Filing Form 990-N **</th>
<th>Total Number of Organizations Filing Form 990 or 990-N ***</th>
</tr>
</thead>
<tbody>
<tr>
<td>A - Arts, Culture &amp; Humanities</td>
<td>3,236</td>
<td>1,374</td>
<td>1,110,263,857</td>
<td>4,836,223,138</td>
<td>1,645</td>
<td>3,019</td>
</tr>
<tr>
<td>B - Education</td>
<td>5,201</td>
<td>2,331</td>
<td>8,267,417,561</td>
<td>20,853,792,207</td>
<td>2,159</td>
<td>4,490</td>
</tr>
<tr>
<td>C - Environment</td>
<td>632</td>
<td>221</td>
<td>109,368,138</td>
<td>467,844,015</td>
<td>371</td>
<td>592</td>
</tr>
<tr>
<td>D - Animal-Related</td>
<td>658</td>
<td>310</td>
<td>235,233,174</td>
<td>679,133,134</td>
<td>283</td>
<td>593</td>
</tr>
<tr>
<td>E - Health Care</td>
<td>1,336</td>
<td>921</td>
<td>49,339,483,789</td>
<td>70,832,513,617</td>
<td>273</td>
<td>1,194</td>
</tr>
<tr>
<td>F - Mental Health &amp; Crisis Intervention</td>
<td>569</td>
<td>388</td>
<td>1,202,231,541</td>
<td>941,815,726</td>
<td>133</td>
<td>521</td>
</tr>
<tr>
<td>G - Voluntary Health Associations &amp; Medical Disciplines: Voluntary Health Associations &amp; Medical Disciplines</td>
<td>669</td>
<td>318</td>
<td>206,784,535</td>
<td>312,367,867</td>
<td>253</td>
<td>571</td>
</tr>
<tr>
<td>H - Medical Research: Medical Research</td>
<td>107</td>
<td>53</td>
<td>44,832,226</td>
<td>140,640,752</td>
<td>40</td>
<td>93</td>
</tr>
<tr>
<td>I - Crime &amp; Legal-Related</td>
<td>387</td>
<td>186</td>
<td>199,755,213</td>
<td>207,553,839</td>
<td>162</td>
<td>348</td>
</tr>
<tr>
<td>J - Employment</td>
<td>326</td>
<td>229</td>
<td>480,892,082</td>
<td>465,265,839</td>
<td>59</td>
<td>288</td>
</tr>
<tr>
<td>K - Food, Agriculture &amp; Nutrition</td>
<td>347</td>
<td>232</td>
<td>416,955,200</td>
<td>230,456,922</td>
<td>96</td>
<td>328</td>
</tr>
<tr>
<td>L - Housing &amp; Shelter</td>
<td>1,279</td>
<td>999</td>
<td>925,115,304</td>
<td>2,889,464,877</td>
<td>188</td>
<td>1,187</td>
</tr>
<tr>
<td>M - Public Safety, Disaster Preparedness &amp; Relief</td>
<td>498</td>
<td>237</td>
<td>39,774,669</td>
<td>114,862,372</td>
<td>222</td>
<td>459</td>
</tr>
<tr>
<td>N - Recreation &amp; Sports</td>
<td>2,969</td>
<td>1,305</td>
<td>291,154,377</td>
<td>447,551,613</td>
<td>1,250</td>
<td>2,555</td>
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<tr>
<td>O - Youth Development</td>
<td>2,360</td>
<td>308</td>
<td>165,603,188</td>
<td>319,025,177</td>
<td>1,497</td>
<td>1,805</td>
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<tr>
<td>P - Human Services</td>
<td>2,978</td>
<td>1,804</td>
<td>5,088,566,796</td>
<td>7,460,903,825</td>
<td>868</td>
<td>2,672</td>
</tr>
<tr>
<td>Q - International, Foreign Affairs &amp; National Security</td>
<td>361</td>
<td>164</td>
<td>271,245,449</td>
<td>148,805,925</td>
<td>149</td>
<td>313</td>
</tr>
<tr>
<td>R - Civil Rights, Social Action &amp; Advocacy</td>
<td>143</td>
<td>70</td>
<td>23,342,917</td>
<td>23,129,448</td>
<td>59</td>
<td>129</td>
</tr>
<tr>
<td>S - Community Improvement &amp; Capacity Building</td>
<td>1,587</td>
<td>740</td>
<td>607,856,573</td>
<td>1,546,187,817</td>
<td>580</td>
<td>1,320</td>
</tr>
<tr>
<td>T - Philanthropy, Voluntarism &amp; Grantmaking Foundations</td>
<td>1,144</td>
<td>748</td>
<td>1,886,827,408</td>
<td>10,202,022,601</td>
<td>324</td>
<td>1,072</td>
</tr>
<tr>
<td>U - Science &amp; Technology</td>
<td>248</td>
<td>63</td>
<td>5,296,893,387</td>
<td>1,390,416,561</td>
<td>166</td>
<td>229</td>
</tr>
<tr>
<td>V - Social Science</td>
<td>57</td>
<td>33</td>
<td>43,261,520</td>
<td>19,893,862</td>
<td>20</td>
<td>53</td>
</tr>
<tr>
<td>W - Public &amp; Societal Benefit</td>
<td>597</td>
<td>135</td>
<td>134,448,765</td>
<td>167,055,082</td>
<td>427</td>
<td>562</td>
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<tr>
<td>X - Religion-Related</td>
<td>9,307</td>
<td>822</td>
<td>370,669,089</td>
<td>1,067,563,823</td>
<td>1,220</td>
<td>2,042</td>
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<tr>
<td>Y - Mutual &amp; Membership Benefit</td>
<td>143</td>
<td>54</td>
<td>99,597,954</td>
<td>270,467,726</td>
<td>54</td>
<td>108</td>
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<tr>
<td>Z - Unknown</td>
<td>221</td>
<td>16</td>
<td>962,890</td>
<td>3,134,871</td>
<td>107</td>
<td>123</td>
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<tr>
<td><strong>Total</strong></td>
<td>37,360</td>
<td>14,061</td>
<td>76,858,537,602</td>
<td>126,038,092,636</td>
<td>12,605</td>
<td>26,666</td>
</tr>
</tbody>
</table>
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).
Figure 7 Reporting Charitable Nonprofits Filing Form 990 in Ohio by County, October 2013

<table>
<thead>
<tr>
<th>County</th>
<th>No. of Orgs</th>
<th>Total Revenue</th>
<th>Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adams County, OH</td>
<td>19</td>
<td>3,732,640</td>
<td>5,284,014</td>
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<tr>
<td>Allen County, OH</td>
<td>160</td>
<td>416,775,754</td>
<td>576,206,372</td>
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<tr>
<td>Ashland County, OH</td>
<td>64</td>
<td>260,624,353</td>
<td>457,937,788</td>
</tr>
<tr>
<td>Ashtabula County, OH</td>
<td>108</td>
<td>178,850,672</td>
<td>238,628,814</td>
</tr>
<tr>
<td>Athens County, OH</td>
<td>100</td>
<td>287,874,596</td>
<td>617,639,504</td>
</tr>
<tr>
<td>Auglaize County, OH</td>
<td>59</td>
<td>97,938,683</td>
<td>121,635,519</td>
</tr>
<tr>
<td>Belmont County, OH</td>
<td>57</td>
<td>146,485,560</td>
<td>114,722,759</td>
</tr>
<tr>
<td>Brown County, OH</td>
<td>38</td>
<td>24,444,060</td>
<td>25,615,598</td>
</tr>
<tr>
<td>Butler County, OH</td>
<td>271</td>
<td>526,675,732</td>
<td>1,109,825,495</td>
</tr>
<tr>
<td>Carroll County, OH</td>
<td>22</td>
<td>10,164,592</td>
<td>19,971,644</td>
</tr>
<tr>
<td>Champaign County, OH</td>
<td>37</td>
<td>69,359,998</td>
<td>64,751,893</td>
</tr>
<tr>
<td>Clark County, OH</td>
<td>159</td>
<td>322,518,588</td>
<td>805,727,640</td>
</tr>
<tr>
<td>Clermont County, OH</td>
<td>164</td>
<td>205,850,973</td>
<td>298,257,597</td>
</tr>
<tr>
<td>Clinton County, OH</td>
<td>54</td>
<td>65,701,772</td>
<td>104,910,195</td>
</tr>
<tr>
<td>Columbiana County, OH</td>
<td>104</td>
<td>236,193,417</td>
<td>400,178,178</td>
</tr>
<tr>
<td>Coshocton County, OH</td>
<td>43</td>
<td>115,024,580</td>
<td>126,661,842</td>
</tr>
<tr>
<td>Crawford County, OH</td>
<td>66</td>
<td>141,733,071</td>
<td>266,911,422</td>
</tr>
<tr>
<td>Cuyahoga County, OH</td>
<td>1,893</td>
<td>18,666,136,770</td>
<td>36,680,279,333</td>
</tr>
<tr>
<td>Darke County, OH</td>
<td>75</td>
<td>115,047,013</td>
<td>190,701,822</td>
</tr>
<tr>
<td>Defiance County, OH</td>
<td>54</td>
<td>114,211,988</td>
<td>253,213,345</td>
</tr>
<tr>
<td>Delaware County, OH</td>
<td>198</td>
<td>297,999,683</td>
<td>883,897,347</td>
</tr>
<tr>
<td>Erie County, OH</td>
<td>97</td>
<td>323,115,804</td>
<td>526,221,853</td>
</tr>
<tr>
<td>Fairfield County, OH</td>
<td>142</td>
<td>288,367,820</td>
<td>310,571,654</td>
</tr>
<tr>
<td>Fayette County, OH</td>
<td>28</td>
<td>15,020,701</td>
<td>28,050,080</td>
</tr>
<tr>
<td>Franklin County, OH</td>
<td>1,966</td>
<td>14,813,495,251</td>
<td>15,688,189,854</td>
</tr>
<tr>
<td>Fulton County, OH</td>
<td>57</td>
<td>102,626,809</td>
<td>156,029,208</td>
</tr>
<tr>
<td>Gallia County, OH</td>
<td>34</td>
<td>287,555,980</td>
<td>370,272,666</td>
</tr>
<tr>
<td>Geauga County, OH</td>
<td>106</td>
<td>47,940,072</td>
<td>108,900,476</td>
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<tr>
<td>Greene County, OH</td>
<td>155</td>
<td>375,638,483</td>
<td>654,440,776</td>
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<tr>
<td>Guernsey County, OH</td>
<td>53</td>
<td>226,906,649</td>
<td>101,085,553</td>
</tr>
<tr>
<td>Hamilton County, OH</td>
<td>1,374</td>
<td>9,866,963,278</td>
<td>21,044,843,475</td>
</tr>
<tr>
<td>Hancock County, OH</td>
<td>95</td>
<td>457,758,413</td>
<td>842,371,632</td>
</tr>
<tr>
<td>Hardin County, OH</td>
<td>32</td>
<td>158,174,062</td>
<td>374,787,737</td>
</tr>
<tr>
<td>Harrison County, OH</td>
<td>16</td>
<td>19,903,076</td>
<td>18,057,918</td>
</tr>
<tr>
<td>Henry County, OH</td>
<td>31</td>
<td>49,357,913</td>
<td>57,033,059</td>
</tr>
<tr>
<td>Highland County, OH</td>
<td>41</td>
<td>38,586,043</td>
<td>25,281,601</td>
</tr>
<tr>
<td>Hocking County, OH</td>
<td>20</td>
<td>6,054,807</td>
<td>6,282,115</td>
</tr>
<tr>
<td>Holmes County, OH</td>
<td>50</td>
<td>119,921,269</td>
<td>109,479,309</td>
</tr>
<tr>
<td>Huron County, OH</td>
<td>75</td>
<td>208,877,481</td>
<td>344,891,534</td>
</tr>
<tr>
<td>Jackson County, OH</td>
<td>25</td>
<td>60,113,332</td>
<td>54,547,775</td>
</tr>
<tr>
<td>Jefferson County, OH</td>
<td>77</td>
<td>331,840,407</td>
<td>500,043,595</td>
</tr>
<tr>
<td>Knox County, OH</td>
<td>61</td>
<td>330,345,869</td>
<td>917,801,357</td>
</tr>
<tr>
<td>Lake County, OH</td>
<td>220</td>
<td>546,107,037</td>
<td>875,711,106</td>
</tr>
<tr>
<td>Lawrence County, OH</td>
<td>31</td>
<td>33,380,634</td>
<td>59,235,581</td>
</tr>
</tbody>
</table>

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).
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.
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:
The following method was used to estimate nonprofit employment and wages:
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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.
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 10 Overview of Ohio Foundations, 2011

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

Source: The Foundation Center

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

### Figure 11 Overview of Ohio Foundations, 2011

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

Source: The Foundation Center

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

### Figure 12 Top 10 Ohio Foundations by Total Giving, 2011

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

Source: The Foundation Center
Figure 13 Average Charitable Contribution of Itemizers, 2011

The average charitable contribution of those who itemized deductions was $2,882 in 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

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).