

Ohio Nonprofit COVID-19 Survey

A Report of Wave 3 Results

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Ohio Nonprofit COVID-19 Survey Project

The Ohio Nonprofit COVID-19 Survey Project was undertaken to identify the greatest needs of the state’s nonprofit sector during this public health crisis. It began in April 2020 with an initial wave of the survey that was sent to every public charity registered in Ohio. Over 7,500 organizations responded, expressing their need for greater resources (Beaton, 2020). A second survey was fielded and a corresponding report was later released in August 2020, reflecting responses from over 3,700 organizations (Beaton, Colchin, & Ma, 2020). The project partners, including the Ohio Attorney General’s Charitable Law Section, Philanthropy Ohio, the Ohio Association for Nonprofit Organizations, and the authors who are affiliated with The Ohio State University and Bowling Green State University, embarked on a third wave of the survey in April 2021 hoping to see improvements among Ohio’s nonprofit organizations. The results of the third wave of the survey are contained in this report.

Report Contents

Executive Summary	3
Summary of the Wave 2 Report	4
Wave 3 Results	
Service Provision	6
Contributions to Ending the Pandemic	8
Actions & Permanence	9
Concerns	12
Finances	14
Employment	19
Conclusion	21
Survey Sample & Methods	23
Report Partners	25
Report Authors	26
Endnotes	27
References	28

Acknowledgments

The partners are indebted to the nonprofit leaders who took the time to complete the Wave 3 survey, with particular thanks to the organizations that consistently responded to all three waves so that we could draw conclusions about shifts over time. We wish to also thank The Ohio State University Office of Outreach and Engagement for funding this project.

Ohio’s Nonprofit Sector

According to federal tax data, there are 40,521 charitable organizations in the state of Ohio, most of which are public charities (Hand, Scott, Shehadi, & Walsh, 2020).

These organizations provide a variety of services including arts, health, education, and human services, among others. The nonprofit sector contributes to the economy by providing jobs, strengthening communities by building social capital, providing democratic representation for the disenfranchised, and providing services that the market and/or government do not. As such, the nonprofit sector comprises a social safety net for the state and for the country.

We should be concerned about supporting Ohio’s nonprofit sector for many reasons. The nonprofit sector is a major employer – the third largest industry behind manufacturing and retail. During this time in particular, nonprofits provide essential services, including healthcare, education, human services, and activities that connect us to one another, like the arts. Issues such as food insecurity, homelessness, youth development, and domestic violence are of increased concern during the pandemic and are under the purview of nonprofits. Further, many of Ohio’s hospitals, which are on the frontlines of the pandemic response and vaccine rollout, are nonprofit organizations.

Nonprofits rely on donations and volunteerism from individuals, as well as government support to survive (LeRoux & Feeney, 2015). For many nonprofits, support is needed now more than ever.

Executive Summary

The Wave 3 survey was distributed in late April 2021 to those public charities that had previously responded to either Wave 1 or Wave 2 of the survey. Just over 3,000 organizations responded. The results tell a story of the nonprofit sector's resilience and contribution. During the pandemic, nonprofits have worked hard to keep their doors open and provide services to their constituents. While some remain closed, many more are providing services in some way – even if it is in a different way than prior to the pandemic, such as remotely. The nonprofit sector has rallied during the pandemic to provide new services to new populations and to create partnerships with other organizations.

For some of these organizations, administration and delivery of COVID-19 vaccines is among their services. Even for those that are not on the frontlines of vaccine administration, many are encouraging employees and volunteers to get vaccinated, while also educating their constituents about vaccination. Despite improving conditions, there remains a good deal of uncertainty as nonprofits assist in moving the pandemic to an endemic.

On average, nonprofits' concerns have decreased since Wave 1 and 2, yet many concerns continue to persist. Many organizations remain uncertain about whether the actions they have taken during the pandemic (e.g., transitioning employees to work from home) will be permanent. The findings contained in this report reflect the diversity of the nonprofit sector with some organizations flourishing, but others floundering whilst on the verge of shutdown. Overall, large nonprofits and those in healthcare seem to be faring the best. These organizations are more likely to be providing services at high levels, and to show growth in staffing and revenues. Small organizations and those dedicated to the arts seem to be faring the worst. These organizations are more likely to be providing services at a severely reduced capacity or not at all, to show decreases in revenue, and to express concern about having to shut down indefinitely. The continued effect of the pandemic on education and human services organizations, as well as those of medium size, are mixed.

The most common concern across the sector was a decrease in revenue and donations. As noted above, the results suggest wide variation in how

individual organizations have been impacted. For the sector overall, aggregate revenues declined an estimated -0.4% from 2019 to 2020. However, the typical (median) nonprofit organization had a far larger decline (-21 percent). While individual and corporate donations, foundation grants, earned income, and membership dues were down, government contracts and grants were steady or even provided the sector additional funds. The results indicate that employment for the sector is down as well (an estimated -4.4%).

Our report concludes with ways to assist Ohio's nonprofits during this new phase of the pandemic. To address revenue concerns, nonprofits need additional funding, especially if government sources of funding begin to fall off in the coming year. Because many nonprofits expressed concern about returning to activities given low vaccinations rates, additional efforts to educate constituents is encouraged. Finally, many nonprofit employees are burned out and need assistance. Help can be provided through funding, volunteering time and expertise, and professionals guiding nonprofits on how to traverse the tough decisions ahead.

Summary of the Wave 2 Report

The Ohio Nonprofit COVID-19 Survey Project fielded the Wave 2 survey in August 2020 (Beaton et al., 2020). Wave 2 sought to understand how nonprofits continued to be affected by the pandemic since earlier in the year when the initial wave of the survey was administered. The survey was sent to all public charities registered with the Ohio Attorney General's Office and received 3,724 usable responses (about 9% of the population).

The results suggested that nonprofits' situation was largely improving. However, many nonprofits were still experiencing negative impacts, especially smaller, underfunded organizations. Many nonprofits began resuming service provision, yet still at a reduced level than prior to the pandemic. Nonprofits reported offering services differently than they had in the past (e.g., remotely, to new populations, or with new programs) in an effort to continue operating.

Furthermore, in order to withstand such a financially burdensome time, many nonprofits cut expenses (e.g., layoffs or furloughs) or sought out new sources of income. About a quarter of respondents applied for a Payroll Protection Program (PPP) loan, and most had already received it prior to August. The average loan size was just over \$280,000, yet most recipients did not yet know if their loan would be forgiven.

Most respondents reported that their concerns related to the pandemic were decreasing, rather than increasing. Nonprofits remained concerned about loss of revenue. However, this concern varied for many nonprofits. Some nonprofits' revenue was drastically impacted by the pandemic, while others only minimally. Survey data suggest that individual donations in particular were the most impacted. Half of nonprofits experienced a decline in donations; corporate donations and earned income saw the largest reductions. Government grants and contracts saw the least.

Moving forward, nonprofits asked for assistance in reevaluating their fundraising strategies, and revamping their volunteer recruitment and management processes.

“We have experienced a large increase in the needs of individuals who have suffered trauma and complicated bereavement due to COVID and quarantine conditions. However, many of our current and new clients do not have insurance due to job loss or cannot afford new insurance deductibles and we cannot serve them because we have had a reduction in contract and grant income.”

– Leader of a nonprofit that offers mental health services responding to the Wave 2 Survey

Wave 3 Results

Service Provision

During the pandemic, nonprofits have experienced varying levels of demand for their services. Similarly, nonprofits have varying ability to provide services due to limited resources and requisite safety measures. The Wave 3 results suggest that service provision has improved, meaning that organizations are moving towards offering services at levels commensurate with prior to the pandemic.¹

Figure 1 shows that more organizations are now offering services in some capacity than were in Wave 2 of the survey – including those that are back to offering services at prepandemic levels (21 percent), in a moderately reduced capacity (34 percent), or in a severely reduced capacity (25 percent). Only 9 percent of organizations are not offering services at all, which is down from 14 percent of Wave 2 the respondents. Of the organizations that are currently providing services, 21 percent report that they are delivering services remotely.

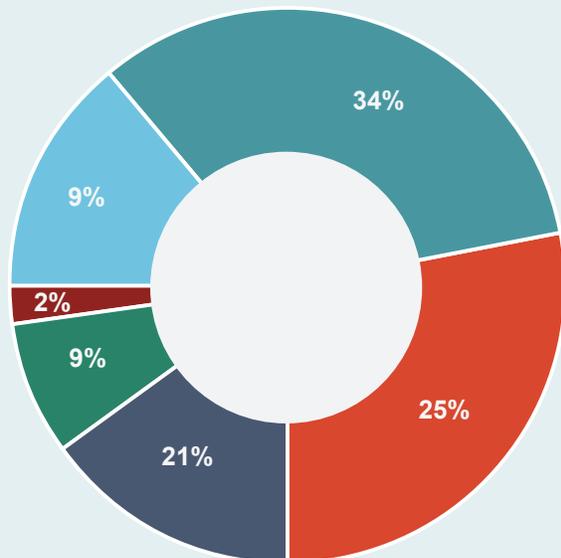


Figure 1: To what extent are you currently delivering your normal programs and/or services?

- Not at all
- In a moderately reduced capacity
- In a severely reduced capacity
- Same as we always do
- To a greater extent than usual
- Not applicable

The pandemic has differentially impacted nonprofit organizations depending on the type of services they provide. Arts organizations have been largely out of commission, while human services nonprofits have been tasked with matching an even higher level of demand than before the pandemic (FEMA, 2020). The Wave 3 results suggest that arts organizations continue to operate largely at a severely reduced capacity (40 percent) or not at all (22 percent). Arts organizations are also more likely (than educational, health, or human services nonprofits) to be unable to deliver their services in the same way as before the pandemic. Health and human services organizations, on the other hand, are far more likely than others to be providing services to a greater extent than usual.

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We are trying to resume in person programming, but the amount of people in [our] county that are refusing to wear masks or take the vaccine is alarming, and puts at risk any programs we do.

– Leader of a community arts nonprofit

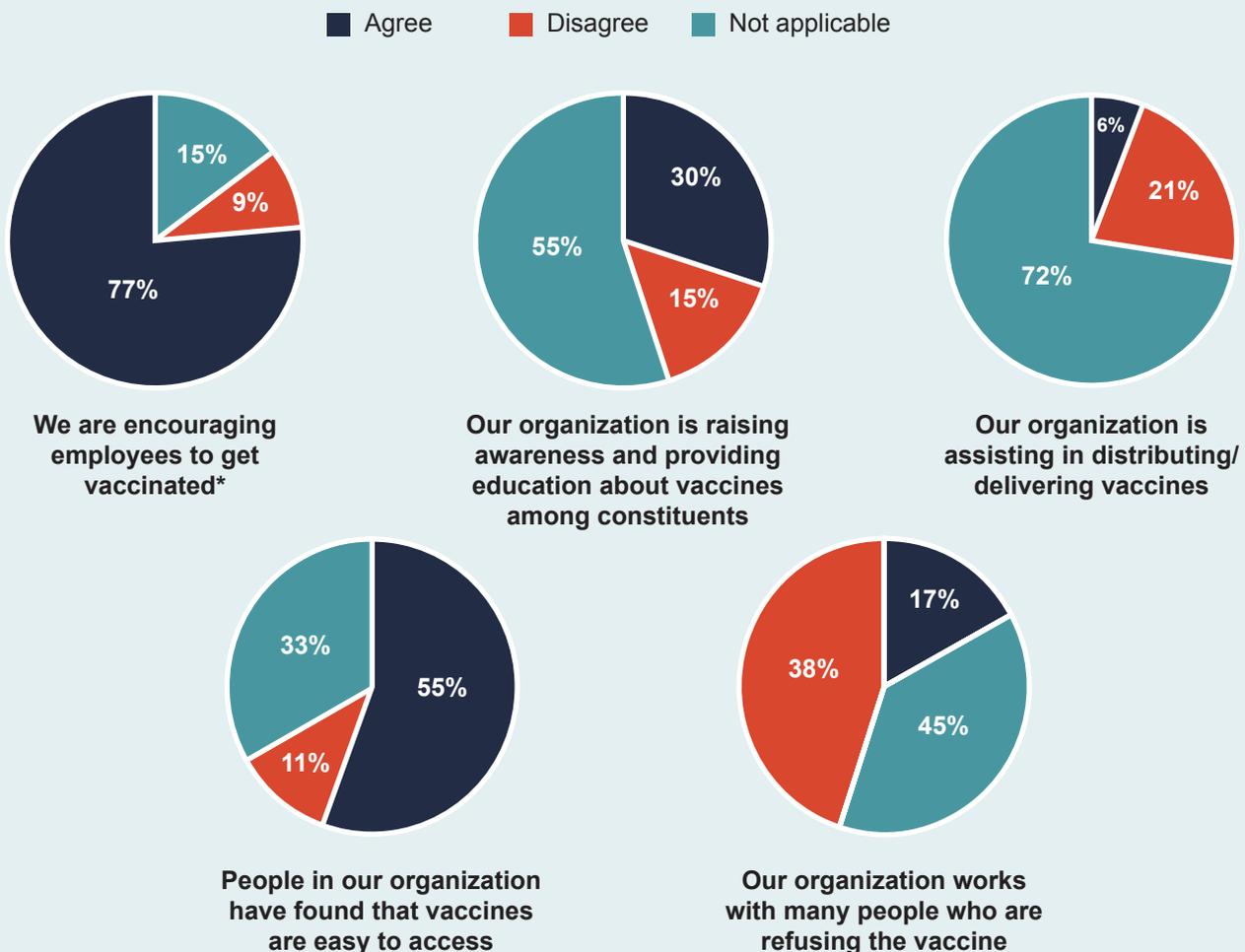
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Contributions to Ending the Pandemic

The nonprofit sector has a critical role to play in ending the pandemic through the rollout of vaccines (Haynes, 2021). **Figure 2** demonstrates the nonprofit sector's role in vaccine administration, awareness, and access. Many nonprofits' missions are focused on, or related to, the health and protection of beneficiaries. Particularly, health and human services organizations are on the front lines of vaccine administration and distribution. Of our respondents, 6 percent reported that they are assisting in the distribution or delivery of vaccines. Similarly, many educational nonprofits have

committed their resources to creating and sharing vaccine information. Of our respondents, 30 percent report working to raise awareness and provide education about vaccines. Most organizations with employees (77 percent) reported that they are encouraging their employees to get vaccinated, and many (55 percent) have also found that vaccines are easy for their organization's members to access. Approximately 17 percent of respondents reported that their organization works with people who are refusing the vaccine.

Figure 2: How is the COVID-19 vaccine related to your organization?



* of the respondents that employ staff

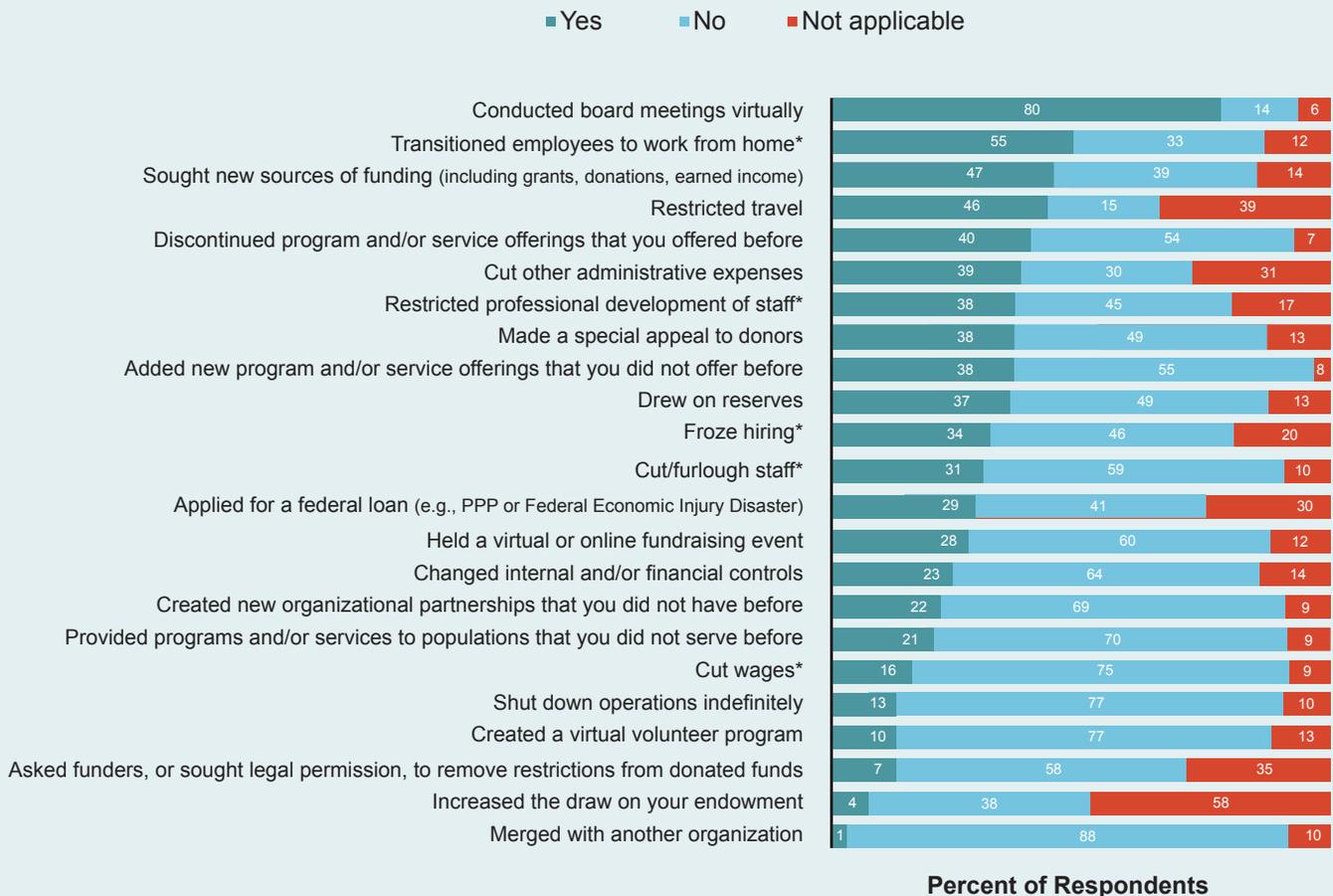
Actions & Permanence

In previous reports, we have drawn attention to the many actions that nonprofits have taken in order to adjust to the pandemic environment. In Wave 3, we once again asked for updates on these actions, but also asked whether those actions were to become permanent. For instance, there has been much discussion about whether employees will go back to offices or remain working remotely (Strub, 2020). We wanted to know what nonprofit leaders with employees thought about that.

Figure 3 summarizes the actions that nonprofits have taken as a result of the pandemic to date. The most commonly reported action taken remains

the same across all three waves: conducting board meetings virtually (80 percent). This wave, the second and third most common actions taken were transitioning employees to work from home (55 percent of those with employees) and seeking new sources of funding (47 percent). To maintain funding levels, many organizations conducted online fundraisers (28 percent). We asked about the success of these fundraisers: of the respondents who reported having an online fundraiser, 67 percent reported raising less money than during previous in person events, 17 reported just as much, and the remaining 16 percent reported more.

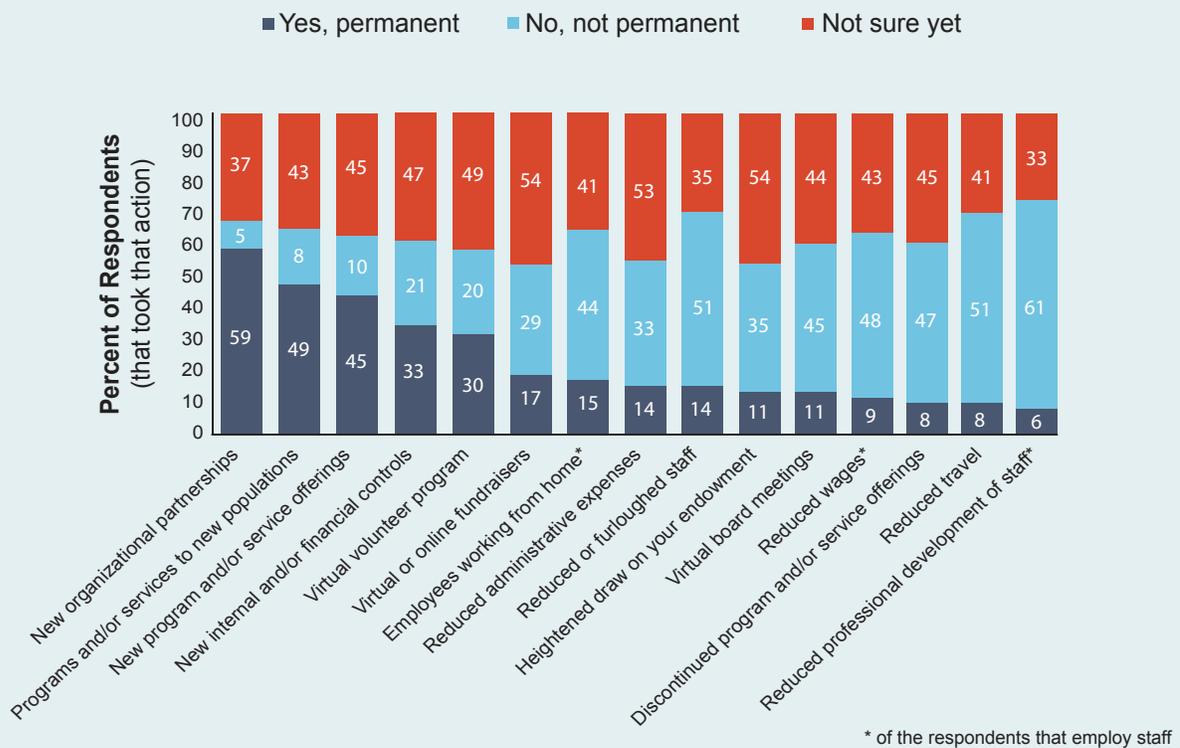
Figure 3: Since the beginning of the pandemic, which actions have you taken?



* of the respondents that employ staff

Some of the actions taken are inherently permanent. For instance, 13 percent of the responding organizations (383 nonprofits) reported that they have shut down operations indefinitely as a result of the pandemic. These organizations are predominantly arts organizations (159 of them) or very small organizations (203 have assets under \$50,000).² Other actions may become permanent by choice, so in addition to reporting which actions they have taken, nonprofits also reported whether they expect their actions to become permanent. As shown in **Figure 4**, respondents had three options to choose from: “Yes, permanent,” “No, not permanent,” or “Not sure yet.”

Figure 4: Will the changes you made as a result of the pandemic become permanent?



As displayed in Figure 4, the actions most commonly reported as becoming permanent were new organizational partnerships (59 percent of those that created new organizational partnerships as a result of the pandemic will maintain them post-pandemic), programs for new populations, and new program/service offerings. Only 15 percent of the responding organizations that transitioned employees to work from home during the pandemic, expect to make working from home a permanent policy. Even board meetings are intended to return to in person: of the respondents that held board meetings virtually during the pandemic, 45 percent said they do not plan to make that permanent. As demonstrated by the orange bars in Figure 4, many respondents are not sure yet whether the actions they have taken as a result of the pandemic will be permanent or not, including work arrangements.

“

I am concerned that the lack of involvement for volunteers, lack of fundraising and income for the last year and overall cut back and shut down of our activities will lead to disinterest in the future and the eventual shutdown of our organization. I am not sure we can bring it back.

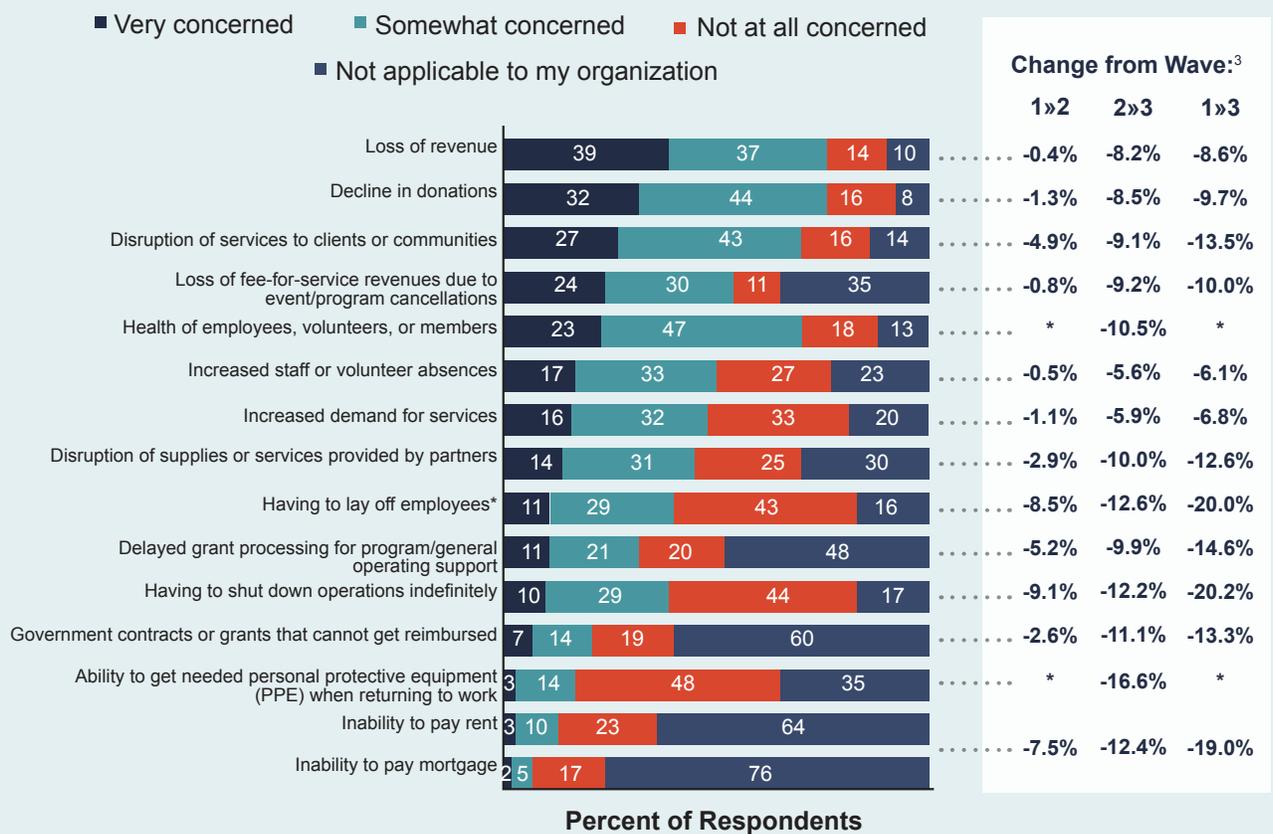
– Leader of a middle school PTA

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Concerns

Continuing from Wave 2, nonprofits' concerns are generally decreasing. **Figure 5** summarizes the level of concern that nonprofits reported in Wave 3 and how those concerns have changed since previous waves of the survey. On average, all concerns have decreased since Wave 1 and 2, yet some have decreased more significantly than others. Most notably, nonprofits are less concerned about having to lay off employees (average concern declined by 20 percent since Wave 1 and 13 percent since Wave 2³), being unable to pay rent or mortgage, having their services to clients or communities be disrupted, and experiencing delayed grant processing for a program or general operating support. Now that we are moving from pandemic to endemic, some of nonprofits' concerns seem to be alleviated.

Figure 5: Looking ahead, how concerned are you about the following?



* of the respondents that employ staff

Despite the fact that nonprofits' concerns are generally decreasing, there are still some concerns that remain prevalent for the vast majority of organizations. The following topics have continued to be very concerning or somewhat concerning for a large percent of survey respondents: loss of revenue (76 percent are still very or somewhat concerned), decline in donations (76 percent are very or somewhat concerned), disruption of services to clients or communities (70 percent are very or somewhat concerned), and the health of employees, volunteers, or members (69 percent are very or somewhat concerned).

A prime concern for the sector early in the pandemic was whether nonprofits would be forced to shut down. Concerns about an indefinite shut down have decreased 13 percent since the beginning of the pandemic but remain for many (39 percent are still very or somewhat concerned), and as shown earlier in Figure 3, many organizations have already been forced to close.

“

Before the pandemic we were only a couple thousand away from our goal. Last year we were 20,000 short and this year will be the same. The reason being, that we are now in our second year of not being able to have on-site fundraisers and businesses suffering from the pandemic and cannot donate as much or any as the usually do. However, we have not had to get into our reserve account this year.

– Leader of a large community fundraising nonprofit

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Finances

As shown in Figure 5, among nonprofits' greatest concerns are a loss of revenue and donations.

Figure 6 shows the wide range of revenue changes that nonprofits have experienced since prior to the pandemic. On average, public charities have lost about 3 percent in total annual revenue from 2019 to 2020. However, when we look at the median, which better represents the majority of organizations, the decline is far greater (21 percent). Similarly, on average, nonprofits received 24 percent more individual contributions, but the median revealed a decline of 25 percent. The

difference in mean/average and median⁴ is a matter of outlier organizations that had a lucrative year in 2020 relative to 2019, which draws the average up rather than representing what most organizations reported.

All sources of revenue have either a median of zero (no change from 2019 to 2020) or below (decline from 2019 to 2020). The hardest hit sources of income are earned income and membership dues, where even the averages are showing a declines.

“

As a volunteer, nonprofit community theatre we have had almost no income for a year and have been unable to start back up. We've cut costs as best we can and if we are unable to perform shows and bring in revenue soon we will likely have to close.

– Leader of a nonprofit community theater

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Figure 6: Percent Change in Revenue from 2019 to 2020 by Source



These organizational revenue figures can also be extrapolated to provide estimates for the sector. As shown in [Table 1](#), survey respondents reported a total of \$1.79 billion in 2019 revenue and \$1.78 billion in 2020 revenue for a \$7.3 million net decrease in revenue. Assuming that the survey respondents are representative of Ohio’s public charities,⁵ we would estimate that Ohio’s charitable sector shrank by 0.4 percent from 2019 to 2020. These sector level estimates vary by revenue source, however. Consistent with the data in Figure 6, membership dues show the greatest decrease (21.8 percent from 2019 to 2020). It is important to also consider the relative importance of various revenue sources to the sector. While individual donations tend to be the most common source of revenue across nonprofits, earned income provides a much more substantial proportion of sector revenue. Thus, although earned income only seems to have declined by 3.4 percent, when applied to a large proportion of the revenue, the impact is substantial.

The national media has given much attention to the generosity of wealthy donors and foundations for their additional contributions in 2020 and 2021 to combat the pandemic (Daniels, 2021; Stiffman, 2021). However, these data suggest that individual donations, corporate donations, and foundation grants in Ohio were all down in 2020. It appears that additional injections of cash from government grants and contracts, as well as a growing stock market (investment income) were the sources of greatest financial security for the sector.

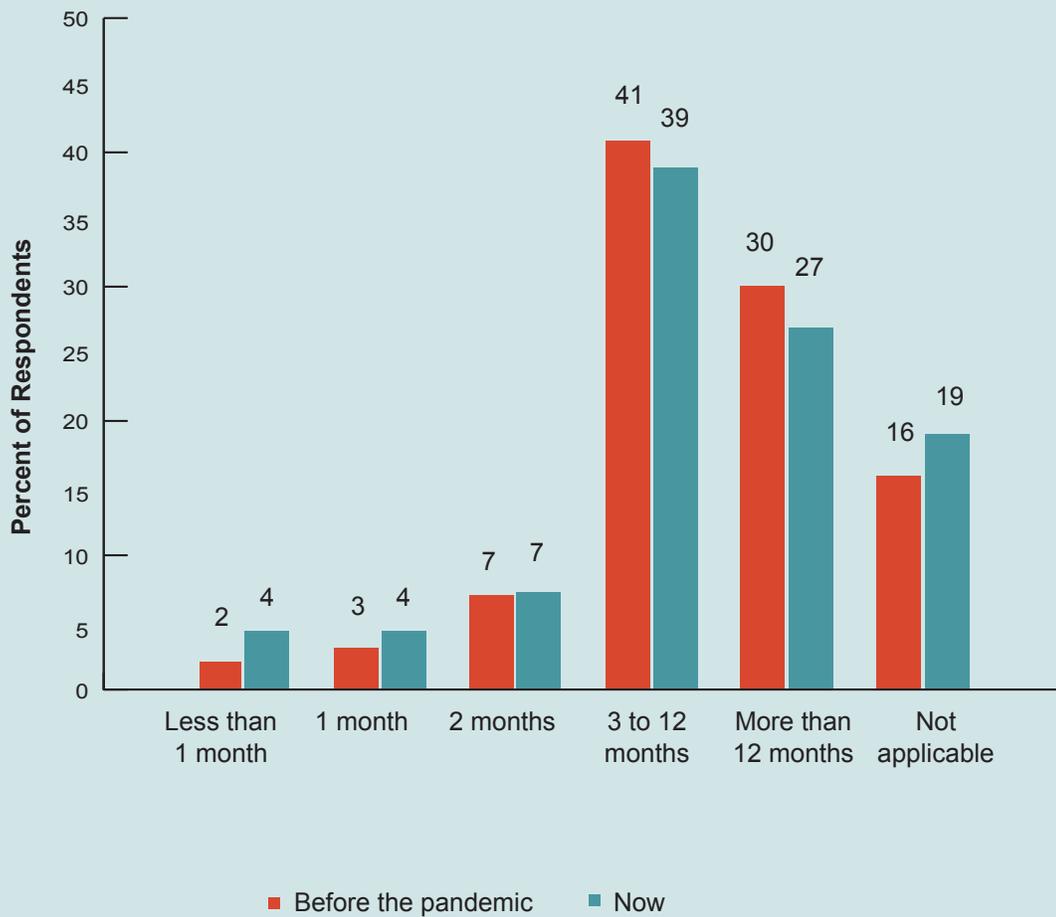
Table 1: Aggregate Respondent Revenues

Revenue Source - Year	Sum of Respondent Revenues	Dollar Change from 2019 to 2020	Percent Change from 2019 to 2020
Total Revenue - 2019	\$ 1,792,157,649.70		
Total Revenue - 2020	\$ 1,784,782,865.46	\$ (7,374,784.24)	-0.4%
Individual donations - 2019	\$ 130,303,425.50		
Individual donations - 2020	\$ 105,921,089.45	\$ (24,382,336.05)	-18.7%
Government grants or contracts - 2019	\$ 242,994,999.06		
Government grants or contracts - 2020	\$ 314,327,341.22	\$ 71,332,342.16	29.4%
Business/Corporate donations - 2019	\$ 37,314,519.93		
Business/Corporate donations - 2020	\$ 36,919,084.55	\$ (395,435.38)	-1.1%
Foundation grants - 2019	\$ 45,609,846.00		
Foundation grants - 2020	\$ 42,874,547.76	\$ (2,735,298.24)	-6.0%
Membership dues - 2019	\$ 40,462,777.39		
Membership dues - 2020	\$ 31,644,461.20	\$ (8,818,316.19)	-21.8%
Earned income (service fees, charges) - 2019	\$ 1,037,490,292.89		
Earned income (service fees, charges) - 2020	\$ 1,002,110,051.87	\$ (35,380,241.02)	-3.4%
Donor advised funds - 2019	\$ 10,527,725.27		
Donor advised funds - 2020	\$ 10,767,302.99	\$ 239,577.72	2.3%
Investment income - 2019	\$ 141,435,318.82		
Investment income - 2020	\$ 147,582,490.16	\$ 6,147,171.34	4.3%
Other - 2019	\$ 106,018,744.84		
Other - 2020	\$ 92,636,496.26	\$ (13,382,248.58)	-12.6%

As we have seen previously in this report, nonprofits with different missions and revenue sources have fared differentially. Arts and, to some extent, educational nonprofits are struggling the most with declining revenue, whereas far more health and human services organizations are showing growth. It also appears that smaller organizations are more likely to see declining revenue than larger organizations.

Declines in revenue can mean that nonprofits must draw upon their reserves. Figure 3 indicated that 37 percent of the respondents had drawn on their reserves since the beginning of the pandemic. Despite many having to draw on their reserves, overall nonprofits seem to have about the same amount of money in reserves as they had before the pandemic. **Figure 7** shows only minor decreases in reserves. For instance, before the pandemic, 41 percent of responding nonprofits had a reserve of 3-12 months and now 39 percent have the same size reserve. This is promising as the data suggests that many nonprofits still have a financial cushion to rely upon.

Figure 7: Length of Operating Reserve Before the Pandemic and Now



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The high level of unemployment benefits paid to staff we had to lay off has made it difficult to get them to come back to work. Staffing once we were back to in-person has been the most difficult.

– Leader of nonprofit providing after school and summer programs for youth

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Employment

Finances directly impact nonprofit organizations' ability to employ workers. While many of our respondents do not have employees (57 percent), many of those that do have employees have had to cut staff (see Figure 3), have concerns about still needing to cut staff in the future (see Figure 5), or have considered maintaining those cuts in the long run (see Figure 4). **Figure 8** shows that the majority of nonprofit employers (55 percent) have been able to maintain or regain their original staff levels from prior to the pandemic. Overall, 33 percent have had a reduction in staff and the remaining 12 percent have been able to increase staff. These data indicate that much of this growth is among healthcare nonprofits.

Figure 8: Change in Full-Time Equivalent (FTE) Staff from Before the Pandemic to Now

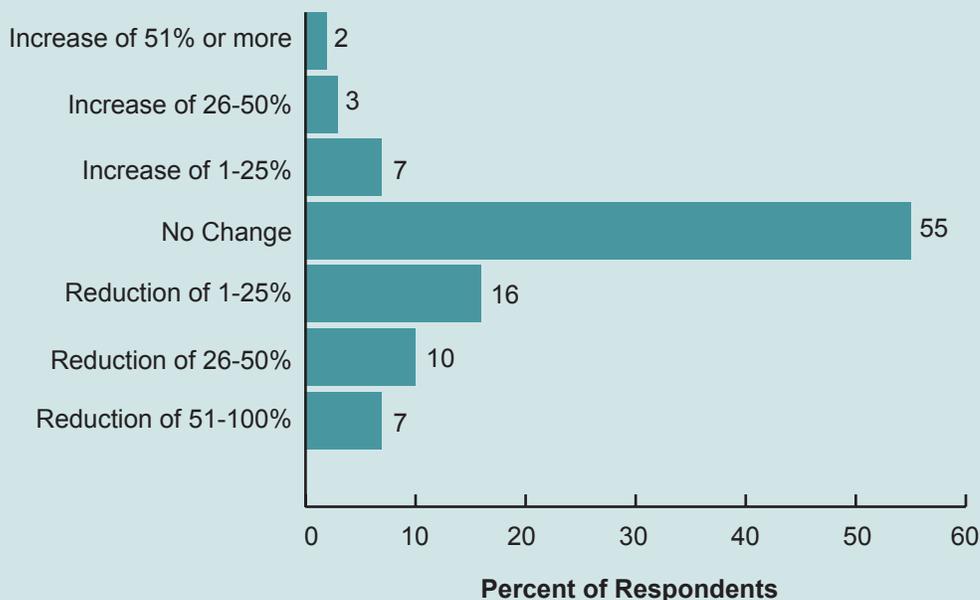


Table 2 shows that overall employment among the responding nonprofits has declined. If one assumes this sample is relatively representative of Ohio's nonprofit sector,⁵ public charities in the state are employing 4.4 percent fewer employees than prior to the pandemic.

Table 2: Aggregate Respondent Full-Time Equivalent (FTE) Staff

Time Point	Sum of Respondent FTEs	FTE Change	Percent FTE Change
FTEs Prior to the Pandemic	45,594.22		
FTEs Today	43,582.18	(2,012.04)	-4.4%

“

COVID has forced us to expand our horizons and allowed us to collaborate with new organizations to reach out to isolated students. We have become extremely aware of the struggles students have endured and are working to provide resources.

– Leader of a nonprofit that promotes literacy

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Conclusion

The results of the Ohio Nonprofit COVID-19 Wave 3 Survey illustrate the many ways in which public charities in the state have adapted to environmental conditions related to the pandemic. They have changed their program delivery methods, added new programs, reached new populations, partnered with new organizations, and tested virtual fundraising and volunteer programs. For many, the additional funding from government grants and contracts was what allowed them to persevere despite the sector's precarious financial environment. Now, many nonprofits are on the frontlines of vaccine rollout, attempting to generate awareness, education, and delivery of vaccinations.

Despite their best efforts, some organizations have shut down and many more are concerned that a permanent shutdown is drawing near. Small organizations and those in the arts have been hardest hit. Our ability to pull out of the pandemic as soon as possible will determine the fate of those organizations. In the meantime, there is much that can be done to support these struggling organizations, as well also those that are thriving.

What nonprofits need from us:

#1: Our Wave 2 report emphasized that nonprofit organizations have been spread incredibly thin throughout the pandemic in order to provide both existing and new services. Open ended comments from this survey suggest that nonprofit employees are burned out as a result. Government contracts and grants, as well as investment income, have largely offset declines in other sources of revenue to date. However, there are fears that government funding will disappear rapidly. As always, but now more than ever, nonprofits require funding.

- Government funders can phase out funding slowly over time, rather than doing so abruptly. Private sources of donations and grants will need to continue, if not exceed, their current efforts so that nonprofits can transition away from their dependence on government funding that is likely to taper off. For instance, individuals holding donor advised funds should consider increasing their payout.
- Funders should consider the smallest organizations that are key elements of our communities, like PTAs, youth clubs, historical societies, and community theaters, that need funding – often relatively small amounts – in order to stay afloat.
- Funders can also consider ways to provide nonprofit employee support and incentives. Employees that have been on the frontlines over the course of the pandemic are burned out and extra staffing is needed to allow for personal time off. For example, funders may consider ways of supporting employees' mental health resources. Additionally, employees that were laid off or furloughed during the pandemic are looking for respectable wages to incentivize their return.

#2: Our reports have shown that since the beginning of the pandemic, one of the foremost concerns among nonprofits has been the health and safety of their employees, volunteers, and members. The current survey results suggest that the vast majority of nonprofits are encouraging their employees to get vaccinated (77 percent) and some are actively attempting to raise awareness and education about vaccination (30 percent). A number of respondents to the survey indicated that they would not resume events and programming until vaccination rates were higher in their community. If nonprofits are to once again do their job to create community connections, then we must be able to gather safely in person.

- Stakeholders can support and join the large numbers of nonprofit organizations that are attempting to raise awareness and educate constituents about vaccination.
- Because some respondents indicated that vaccines have not been easy to access, vaccine administrators can continue to develop innovative ways to distribute vaccines to new and hard-to-reach populations.

#3: There is a great deal of uncertainty related to revenue and many choices to be made about how to transition to an endemic. Many organizations are still uncertain whether they will choose to return employees to in person work, what their budgets will look like in the coming year, and even whether the organization will survive. Providing nonprofits with information that would reduce these uncertainties or inform their decisions would be beneficial.

- Nonprofits with employees and/or volunteers must make decisions about whether to require vaccinations and whether/when to return to in person activities, including board meetings. Other nonprofits are making decisions about whether to continue new programs that were created during the pandemic, including virtual volunteering and virtual fundraising. Clear guidance from nonprofit experts on how to make these decisions would be helpful.
- With burnout high among nonprofit employees and committed volunteers, nonprofits can benefit from anyone willing to assist. Assistance may be in the form of serving on a board, helping to develop a succession plan, or volunteering on the frontlines or in the office. This is an ideal opportunity for the business community to demonstrate its support to local organizations. Companies can encourage employees to volunteer, serve as consultants, or provide expertise to nonprofits. These actions would make a significant impact on the future of local charities.

“

We live in a community that has been divided by views on mask wearing, vaccines, etc. We are completely staffed by volunteers, who are also divided on these issues. Because of this, we have been reluctant to fully open until we feel the danger of COVID transmission is passed.

– Leader of a nonprofit community library

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Survey Sample & Method

Characteristics of Responding Nonprofits

The nonprofit respondents to the Wave 3 survey were, as in previous waves, diverse in their characteristics. Approximately 43 percent of the nonprofit leaders who completed the survey were serving as the organization's Executive Director, CEO, or President. Several CFO or finance directors responded on behalf of their organization (22 percent). The remainder of respondents were the COO, Administrative Manager, Board Chair, or served another position within the organization.

Most of the responding organizations are quite small – 57 percent have no staff and the median asset size is under \$50,000. This large number of small organizations is consistent with the average nonprofit size in Ohio (Hand et al., 2020) and nationally (NCCS, 2020). The sample includes some very large organizations as well. For instance, 3 percent of respondents have assets over \$10 million. Survey respondents included organizations from all purpose areas associated with the nonprofit sector. The largest purpose area among the respondents, and among the nonprofit sector at large (NCCS, 2020), was human services (representing 30 percent of the sample). There was also representation from the arts, education, health, and environment subsectors. There continued to be a strong geographic representation across the state of Ohio as well.

Survey Methods & Representation

The procedures used to conduct the Ohio Nonprofit COVID-19 Wave 3 Survey follow traditional standards for rigor in academia and nonprofit studies (Berry, Arons, Bass, Carter, & Partney, 2003). The instrument was developed with the input of the study authors and partners. The research protocol was approved by The Ohio State Office of Responsible Research Practices, and all respondents consented to participation.

The Wave 3 survey was released April 15, 2021 to organizations that had responded to the first or second wave of the survey, or both. After several email reminders, we drew the survey results on May 4. A total of 3,040 organizations responded to Wave 3 of the survey, which represents approximately 7.5 percent of public charities in the state. **Table 3** shows how many of the Wave 3 respondents had responded in previous waves of the survey and the response rate for that group of organizations. As would be expected, the organizations that responded in both Wave 1 and 2, were the most likely to respond again in Wave 3. Of those that had responded in Wave 1 and 2, 55.6 percent of the organizations responded in Wave 3.

Table 3: Organizational Respondent Sample in Wave 3⁶

	Sample Frame	Responses	Response Rate
Responded in Waves 1 & 3	4,950	1,241	25.1%
Responded in Waves 2 & 3	1,231	414	33.6%
Responded in All 3 Waves	2,490	1,385	55.6%
Total	8,671	3,040	35.1%

Those organizations that responded to more than one wave of the survey provided us with longitudinal data that allow us to track how the same organization's concerns and actions have shifted since earlier in the pandemic. The comparisons across different waves of the survey contained in this report drew on the sample of organizations that responded to all three waves. This was done to ensure that any observed differences between the waves were driven by changes in responses from organizational leaders over time and were not due to differences in the sample of organizations that responded to each of the surveys.

Statistically, the sample of responding organizations in Wave 3 overrepresents arts organizations. We believe this is because arts organizations are being hit particularly hard by the pandemic and those organizations' leaders wanted to express their concerns, an observation consistent with recent academic studies (Kim & Mason, 2020). The sample also slightly overrepresents health and environmental organizations, while underrepresenting religious organizations and private foundations. The results should be interpreted with these caveats in mind, especially because this likely affected the average size (revenue and employees) of the sample, given that arts organizations tend to be smaller (NCCS, 2020).

Report Partners



Charities fulfill a critical role in Ohio, meeting needs that the market and the government cannot or will not. The attorney general has the privilege of being the state officer charged with protecting and regulating the charitable sector, a role which affords him the opportunity to support such a wonderful segment of Ohio's civil society. The **Ohio Attorney General's Charitable Law Section** provides oversight and support of the state's charitable sector. The Section handles registration of charities and professional solicitors, investigates abuses of charitable trusts, provides tools for the public to research charities, and offers resources and training to charitable organizations to enhance transparency and accountability.

The **Ohio Association of Nonprofit Organizations (OANO)** is the only statewide membership association that reflects the full diversity of the nonprofit sector in Ohio. OANO members include organizations of all sizes and mission areas, including arts and culture; health and human services; community development; and many other types of organizations. OANO's mission is to provide leadership, education, and advocacy to enhance the ability of Ohio's nonprofit organizations to serve their communities.

Philanthropy Ohio is an association of foundations, corporate giving programs, individuals and organizations actively involved in philanthropy in Ohio. Its vision is a just and vibrant Ohio through impactful philanthropy and its mission is to lead and equip Ohio philanthropy to be effective, powerful change agents in our communities. It provides the network, tools and knowledge to help people engaged in philanthropy become more effective, powerful change agents in their communities. Together, its more than 210 members hold over \$121 billion in assets and provide over \$1.5 billion in grants to nonprofit organizations that work to improve the lives of community residents. Learn more at philanthropyohio.org.

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The findings expressed in this report are the product of research conducted by the authors and do not represent the views of either the John Glenn College of Public Affairs or The Ohio State University.



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Endnotes

1 One way to interpret responses to the question, “To what extent are you currently delivering your normal programs and/or services?” is to consider the average level of service delivery that the same nonprofits have reported over each wave of the survey. The average is indexed on a scale from 1 = “Not at all” delivering services to 5 = Delivering services “to a greater extent than usual.” In Wave 3 respondents’ average level of service delivery was 2.97. Previously, in Wave 2, respondents’ average was 2.69, and Wave in 1 it was 2.36. These figures suggest a gradual overall increase in service delivery.

2 These organizational closures are self-reported in the survey and have not been independently verified. Initial review of the list suggests some respondents may have misunderstood the question.

3 Changes in overall concern were calculated on an average basis using an index whereby 3 = “Very concerned” 2 = “Somewhat concerned,” and 1 = “Not at all concerned.” The same panel of applicable respondent organizations were included in the analysis – those that responded in all three waves. An asterix (*) denotes that item was not asked in Wave 1 of the survey, so a change could not be calculated. “Inability to pay rent and mortgage” was combined in Wave 1 and 2 of the survey and separated in Wave 3.

4 A mean (also referred to as an average) is calculated by summing the responses and dividing by the number of responses. In such a calculation, outliers (very high or very low numbers in the set) influence the average greatly. A median is the middle number, calculated by identifying the number at which 50% of the responses are lower and 50% of the responses are higher. In this calculation, outliers have less of an affect. Because the nonprofit sector varies widely in organizational sizes – most are very small but there are also some extremely large ones – medians tend to best represent the majority of organizations.

5 This is not necessarily a realistic assumption. See the section at the end of the report on “Survey Methods & Representation,” which indicates that the survey sample significantly overrepresents arts organizations and underrepresents churches and foundations.

6 For the most part, the sample frame figures in Table 3 exceed those reported in the Wave 1 and 2 reports because some organizations responded to those surveys after the deadline, so they were not included in the corresponding report. Those additional organizations were included in the Wave 3 contact list.

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