



Nonprofit Survey Series
Report #2

THE INDIANA NONPROFIT SECTOR: A PROFILE

A JOINT PRODUCT OF
THE CENTER ON PHILANTHROPY
AT INDIANA UNIVERSITY
AND
THE SCHOOL OF PUBLIC AND ENVIRONMENTAL AFFAIRS
AT INDIANA UNIVERSITY

JANUARY 2004

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AND
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ACKNOWLEDGMENTS

We express our deep-felt gratitude to the many Indiana nonprofits that completed our survey. Without their cooperation, we would have nothing to report. This report was prepared as part of an ongoing project on the **Indiana Nonprofit Sector: Scope and Community Dimensions** made possible by a grant from the Aspen Institute's Nonprofit Sector Research Fund and by support for the Efroymsen Chair in Philanthropy by the Indianapolis Foundation at the Central Indiana Community Foundation and the Indiana University Center on Philanthropy's Indiana Research Fund, supported in part by Lilly Endowment Inc. Additional funding and in-kind support has been provided by WBH Evansville, Inc.; The Center for Urban Policy and the Environment at I.U.P.U.I.; the School of Public and Environmental Affairs at Indiana University on the Bloomington, Indianapolis, South Bend, Northwest, and Fort Wayne campuses; Ball State University; and the University of Southern Indiana.

The survey instrument is based on key concepts developed by the Donors Forum of Chicago. Laurie Paarlberg did much of the initial work in developing the survey instrument and we received much valuable feedback on several versions of the instrument from a large number of individuals. We also acknowledge the work by Patricia Borntreger, Ange Cahoon, Amy Horst, Hun Myoung Park, Allison Leeuw, Julie Schaefer and Erin Nave in carrying out a variety of follow-up tasks to the survey and by the Center for Survey Research at Indiana University for managing the survey process itself. We are especially grateful to Richard Clerkin for his extensive efforts to code and prepare the survey data for analysis. The support and efforts of all of these strengthened this work enormously and we are grateful to them all. Of course, any remaining problems remain our responsibilities entirely. We are grateful to the many project research assistants who have worked on the survey in various capacities.

SUGGESTED CITATION

The Indiana Nonprofit Sector: A Profile, by Kirsten A. Grønbjerg and Linda J. Allen (Bloomington, IN: Indiana University School of Public and Environmental Affairs, January 2004). Copies of this report are available on the Indiana Nonprofit Sector Web site (www.indiana.edu/~nonprof).

**THE INDIANA
NONPROFIT
SECTOR:
A PROFILE**

**INDIANA NONPROFITS:
SCOPE & COMMUNITY
DIMENSIONS**

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KEY FINDINGS —

1. **Indiana nonprofits:** diverse, but fiscally challenged.

- Indiana nonprofits pursue a broad array of missions, but half focus on just two fields: human services and religious-spiritual development.
- Many target their services to particular groups, especially based on age and geographic regions.
- Many face increasing demands for services, are fairly young (half are founded since 1970), small, and with financial challenges; one third depends on donations and gifts and a quarter on dues, fees, or sales for most of their funding.

2. **Major nonprofit fields:** distinctive profiles.

- Human services nonprofits tend to target by age or geographic region, have faced growing demands for services, are quite young, and tend to rely heavily on dues, fees, and sales.
- Religious nonprofits are likely to target by faith or age, are old, modest in size with modest financial challenges, and rely heavily on donations and gifts.
- Public and societal benefit nonprofits target by age and geographic region, saw limited increase in demand for services, include both young and old organizations, are small and financially stable, and rely on a mix of funding sources.
- Education nonprofits tend to target by age, geographic region, and gender, are relatively young, include a mixture of small and large organizations, are relatively financially stable, and rely mostly on dues, fees, and sales of goods.
- Mutual benefit nonprofits tend to do limited targeting, experienced little change in demand for services, are older, are smaller, and rely heavily on dues, fees, and sales.
- Health nonprofits are especially likely to target by age and geographic region as well as gender and income, have seen significant increases in demand for services, tend to be younger, are larger, face notable financial challenges, and depend disproportionately on government funding.
- Arts, culture, and humanities nonprofits conduct limited targeting, are young and small, and rely on dues, fees, and sales or special events.

- Environment and animal protection nonprofits conduct limited targeting, are relatively young and small, and rely on a mix of funding sources.

3. **Service capacity:** extensive and accessible, but also presenting challenges.

- Indiana nonprofits deliver a wide range of services, but 48 percent include some form of human services among their three most important programs. Relatively few have plans or interests in expanding health or human services.
- In terms of service accessibility, the vast majority (81 percent) provides their services through a single location; 55 percent provide all services at no cost to clients or members and 91 percent provide at least some services at no cost.
- There is limited service capacity: most serve relatively few clients, and while 63 percent track clients, only 41 percent have electronic record systems. The majority finds it a challenge to communicate with members/clients (61 percent), deliver high quality services (69 percent), or evaluate programs or programs (62 percent) – 30 percent have done so in the last three years.

4. **Human resources:** To deliver their services, Indiana nonprofits rely on staff, but especially volunteers

- Only 52 percent have paid staff and of these 41 percent have two or less full-time equivalent staff; almost half (45 percent) find it a challenge to recruit and retain qualified staff; and on average, staff compensation absorbs half of all expenses.
- Most (73 percent) rely on volunteers, and of these 74 percent say volunteers are very important or essential. However, very few have formal volunteer recruitment (18 percent) or training programs (21 percent), even though most (65 percent) consider it a challenge to recruit or retain qualified and reliable volunteers.
- Most have their own board of directors (85 percent), use some board committee structure (72 percent), but consider it a challenge to recruit and retain effective board members (56 percent).

5. **Regional dimensions:** Seven metropolitan areas and five non-metropolitan counties show differences in the composition and characteristics of the nonprofit sector on some dimensions, but not others.

INTRODUCTION

Nonprofits—whether charities, congregations, or advocacy¹ or mutual benefit organizations—are integral to the service and civic infrastructure of Indiana. They enrich personal development, provide an enormous range of important services, and play a critical role in strengthening civic engagement.

At the same time, nonprofits are also a major force in the state's economy. IRS-registered nonprofits alone (excluding most churches) employed 222,000 paid workers in Indiana in 2001, or 8 percent of the state's paid workforce, and reported \$6 billion in payrolls.² Indeed, as key community actors, nonprofits are called upon to address critical community needs across the state.

However, Indiana—like most states—faces major economic and fiscal challenges that have serious implications for the state's nonprofit sector. As a result, many nonprofits face growing demands for their services and major shifts in resources. Their ability to address these and other challenges depends critically on how well prepared they are, on the tools available to them, and on the extent to which they may already be stretched too thin.

To help the Indiana nonprofit sector develop effective strategies to address these challenges so that it may continue to play a key role in communities across the state, nonprofit leaders and other policy makers must have solid information about the state of Indiana nonprofits and the environment in which they operate—information

¹ Advocacy nonprofits are generally registered as tax-exempt entities with the Internal Revenue Service under Section 501(c)(4) of the Internal Revenue Code. While officially designated “social welfare organizations,” we use the commonly accepted term of “advocacy nonprofits” here. Congregations and other charities are eligible to receive tax-deductible contributions from individuals and corporations. Advocacy and mutual benefit nonprofits are not.

² For more details on Indiana nonprofit employment, see Kirsten A. Grønberg & Hun Myoung Park, *Indiana Nonprofit Employment: 2003*, available at www.indiana.edu/~nonprof. These employment figures underestimate the size of the nonprofit workforce in the state, since many nonprofits, including congregations and nonprofits with less than two employees, are not required to report on their employees. Thus only 129 out of the approximately 9,000 congregations in Indiana provided employment information. Other nonprofits are not registered with the IRS and would not have been identified as nonprofits for this particular study.

not currently available. We seek to address this gap by providing new information on the composition and basic characteristics of the Indiana nonprofit sector, broadly defined. No other study has examined all types of nonprofits or done so in such detail. We therefore hope this report will be of use to a broad range of decision-makers.

This *Profile Report* is the second in a series of reports based on a survey of Indiana nonprofits undertaken as part of the *Indiana Nonprofits: Scope and Community Dimensions* project currently underway at Indiana University (www.indiana.edu/~nonprof). It contains comprehensive, baseline information about the Indiana nonprofit sector, its composition and structure, its contributions to Indiana, some of the challenges it is facing, and how these features vary across Indiana communities.

A prior survey report examined management capacities and challenges for Indianapolis region nonprofits with comparisons to nonprofits statewide. Future reports will show how Indiana nonprofits are impacted by community and policy changes; the extent to which they collaborate and compete with other organizations; how they manage their human, financial, and organizational resources; the characteristics and role of congregations and other faith-based nonprofits; and the characteristics and role of membership associations. A complementary report has examined nonprofit employment in Indiana.

This report is based on a 2002 survey of 2,205 Indiana charities, congregations, and advocacy and mutual benefit nonprofits, representing a response rate of 29 percent. Details of how the sample was developed and the data collected are described in technical reports available upon request. The survey (and this report) was designed to allow for direct comparison with a study of Illinois nonprofits sponsored by the Donors Forum of Chicago.³

Our analysis highlights differences that meet statistical criteria of significance (with some technical caveats for some procedures). We focus primarily on differences by **field of activity** (see Appendix A), but also examine the impact of **size**, **funding mix**, and **age** where relevant. As appropriate, each of these key dimensions is discussed in more detail in the body of the report. We also explore comparisons among major **geographic regions** defined for the study (see Appendices B and C.)

³ Kirsten A. Grønberg & Curtis Child, *Illinois Nonprofits: A Profile of Charities and Advocacy Organizations* (Chicago, IL: Donors Forum of Chicago, December 2003).

DETAILED FINDINGS

I. PROFILE OF INDIANA NONPROFITS

Nonprofits operate throughout the state of Indiana. They pursue a broad array of missions that cut across all major nonprofit fields of activities, but half are concentrated in just two fields—human services and religious and spiritual development. Over half of Indiana nonprofits target their services by age or geographic region. Many are relatively young and small and many also appear to face some financial insecurity and increasing demands for services. One third depends primarily on donations for the majority of their funding.

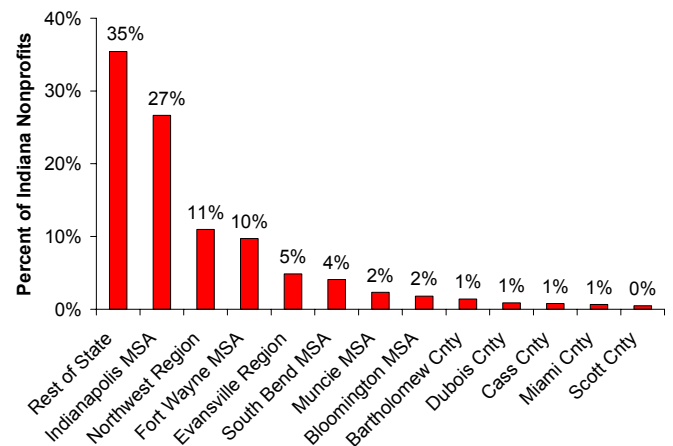
Geographic Distribution: Nonprofits are located throughout the state of Indiana and as such, face different economic, political, and social conditions depending on their location. We pay special attention to seven metropolitan regions (Indianapolis, the Northwest Region, Fort Wayne, the Evansville Region, South Bend, Bloomington, and Muncie) and five non-metropolitan counties (Bartholomew, Cass, Dubois, Miami, and Scott).⁴ As we would expect, nonprofits tend to be concentrated within the major population centers.

- One half (53 percent) of nonprofits are located within just four regions⁵ including just over one quarter (27 percent) in the Indianapolis metropolitan area, the single largest concentration of nonprofits within the state. See Figure 1.
- The Northwest Region and Fort Wayne metropolitan regions each have about 10 percent of Indiana nonprofits, the Evansville Region and South Bend regions have about half that share (5 and 4 percent respectively).
- The smaller metropolitan regions of Bloomington and Muncie each have about 2 percent of the state’s nonprofit organizations, while 1 percent or less are located within each of five non-metropolitan areas considered here—Cass, Dubois, Miami, Bartholomew, and Scott Counties.

⁴ These regions were selected to allow for comparisons across most of the state’s major metropolitan regions while also including some more rural counties in the southern and mid-north regions of the state.

⁵ Indianapolis, Northwest Indiana, Fort Wayne, and Evansville.

Figure 1: Distribution of Indiana nonprofits by geographic region (n=2,207)



- Our previous analysis of the geographic distribution of nonprofit employment shows a roughly similar distribution of nonprofit employment across these regions.⁶

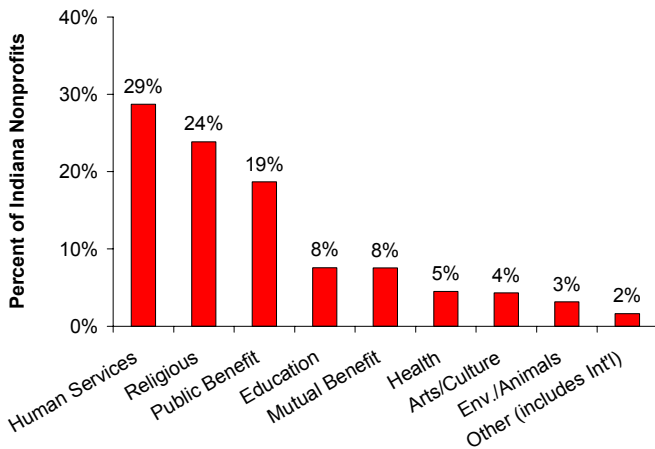
Major Fields of Activity: Indiana nonprofits provide a wide variety of services, including worship, counseling, job training, recreation, social activities, opportunities for advocacy or other forms of democratic participation, health care, education, access to arts and culture, protection of environment, and so forth. Recognizing this diversity is essential for understanding how nonprofits operate and respond to their environments. To capture these dimensions, we classify nonprofits by their major field of activity.⁷

- More than half of Indiana nonprofits are concentrated in just two major fields of activity: human services (29 percent) and religious and spiritual development (24 percent). See Figure 2.
- About one-fifth (19 percent) is public and societal benefit organizations (e.g., involved in advocacy, community improvement, philanthropy, or research).

⁶ See analysis of the distribution of nonprofit employment (Grønberg & Park, *Indiana Nonprofit Employment: 2003*, available at www.indiana.edu/~nonprof).

⁷ We used self-reports of mission and major programs to assign detailed codes for major fields using the National Taxonomy of Exempt Entities (NTEE) used by the IRS (see Appendix A). We then aggregated these codes into eight categories, plus an “all other” category that includes the small number of international/foreign affairs nonprofits and unknown.

Figure 2: Distribution of Indiana nonprofits by major field of activity (n=2,207)

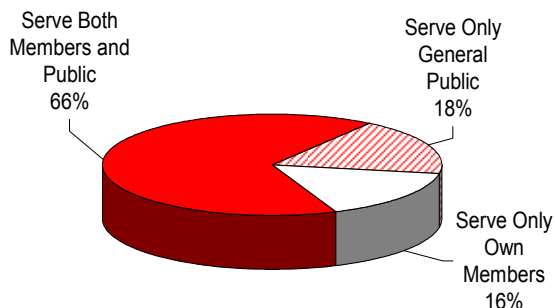


- Education and mutual benefit nonprofits (fraternal organizations, insurance providers, etc.) each comprise about 8 percent of nonprofits in the state.
- The rest (14 percent overall) includes health (5 percent), arts, culture, and humanities (4 percent); environmental and animal protection (3 percent); and international/other nonprofits (2 percent).

Target Populations: While major fields of activity capture the substantive missions of Indiana nonprofits, the groups they target show how they focus their work.

- **Targeting by Membership Status.** Nonprofits may administer programs that provide services to the general public, to only their members, or to both.
 - Less than one fifth of Indiana nonprofits (18 percent) serve only the general public while two-thirds (66 percent) have programs that serve both the general public and their own members. The remaining 16 percent serve only their members. See Figure 3.

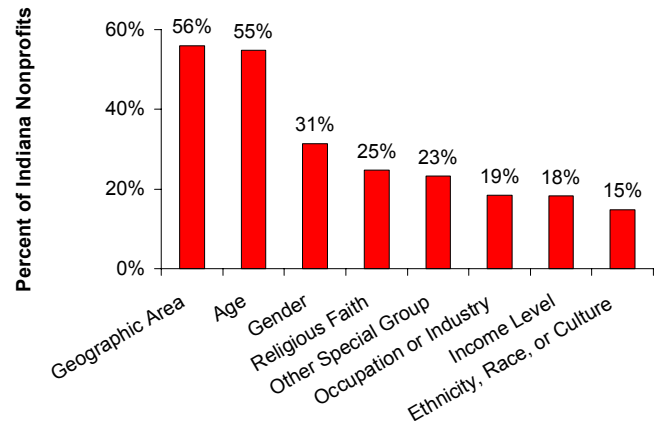
Figure 3: Percent targeting programs by membership status, Indiana nonprofits (n=2,109)



- **Targeting by Group Characteristics.** Nonprofits may also focus their programs on groups with special characteristics—and thus perhaps special needs—that are of particular interest to them.

- A majority of Indiana nonprofits target by geographic area (56 percent) or by age (55 percent), See Figure 4.

Figure 4: Percent targeting some or all programs to specific groups, Indiana nonprofits (n=1,589 to 1,752)



- Almost one-third (31 percent) target by gender and a quarter (25 percent) by religious faith.
- Less than one-fifth of nonprofits target by occupation or industry (19 percent), income levels (18 percent), or an ethnic, race, or cultural basis (15 percent).
- Almost one quarter (23 percent) target some other special group, such as veterans, disabled, homeless, refugees, abuse victims, inmates, cancer patients, or persons with addictions.

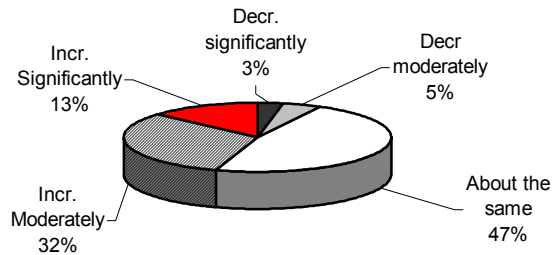
Demand for Services and Programs: Given deteriorating economic conditions in Indiana during the last several years, and the extent to which Indiana nonprofits target special groups, it is not surprising that many experienced increasing demands for services.

- Almost one half (45 percent) of Indiana nonprofits report that service demands have increased moderately (32 percent) or significantly (13 percent).⁸

⁸ “Moderately” is defined as a change of 10 to 25 percent, “significantly” is defined as a change of more than 25 percent.

- Only 8 percent of nonprofits reported either a moderate or significant decrease in demand for services. The remaining 47 percent experienced no change in demand. See Figure 5.

Figure 5: Percent reporting that demands for services increased or decreased over the past three years, Indiana nonprofits (n=2,089)

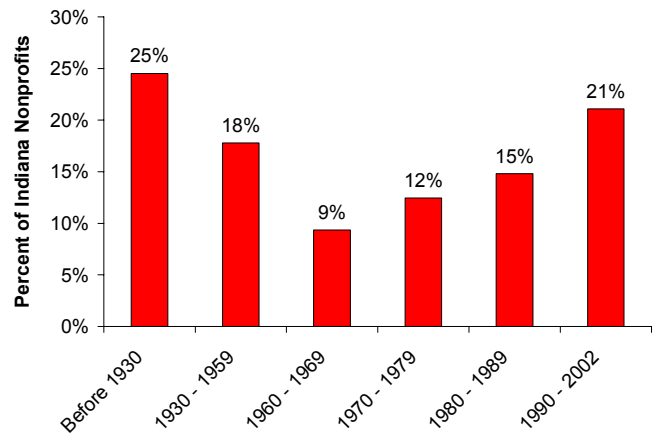


Age: To consider the capacity of Indiana nonprofits to carry out their work and respond to community needs, we first look at how old they are. Over time nonprofits—like other organizations—develop expertise, solidify routines, and secure more reliable sources of funding, stronger networks, or better-trained staff and volunteers. Very young organizations may not yet have worked through such challenges and face a so-called “liability of newness.” However, while they may therefore be less effective in pursuing their missions than older nonprofits, their missions may be more sharply focused on current problems.

- The age of Indiana nonprofits varies considerably, ranging from newly formed organizations to some established several hundred years ago.
 - Almost one half (48 percent) of nonprofits were established since 1970, including one-fifth (21 percent) since 1990. However, one quarter (25 percent) is very old and was established before 1930. See Figure 6.

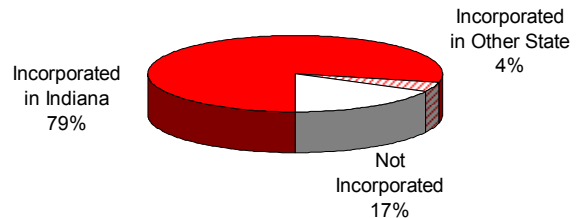
Legal Status: Nonprofits often seek formal incorporation and/or official tax-exempt status shortly after they are established (although some wait many years). The former protects them from liability; the latter exempts them from most taxes (and in the case of charities, entitles them to receive tax-deductible donations). To secure either type of legal status, nonprofits must document that they meet specified operational standards, which in turn may enhance their capacity to carry out their missions.

Figure 6: Year of establishment, Indiana nonprofits (n=2,036)



- **Incorporation Status.** The vast majority (83 percent) of Indiana nonprofits report that they are incorporated, either in Indiana (79 percent) or another state (4 percent). Still, almost one in five (17 percent) are not incorporated. See Figure 7.

Figure 7: Incorporation status, Indiana nonprofits (n=2,018)



- **Tax Status.** Similarly, four-fifths of our respondents report that they are formally exempt from federal income taxes (81 percent), state income taxes (79 percent), or states sales taxes (79 percent). Most the rest are churches, which are not required to obtain tax-exempt status. Over two-thirds (70 percent) say they don’t pay local property taxes.⁹

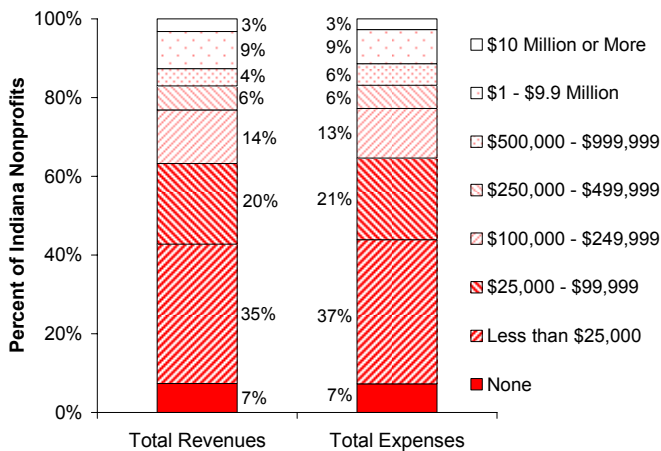
Size and Finances: In addition to experience and ability to obtain formal legal status, the capacity of nonprofits to carry out their missions depends on their financial resources. To understand this dimension, we look at key financial indicators—total revenues, expenses, assets,

⁹ This most likely includes nonprofits that operate in borrowed space as well as those that are formally exempt from property taxes. Some of those that rent space may also be included in this category, especially if they rent from other nonprofits.

and liabilities¹⁰—along with changes in these indicators over the past three years.

- **Revenues and Expenses.** Indiana nonprofits reported an average of \$4 million in total revenues and \$2.8 million in total expenses for the most recently completed fiscal year.¹¹
 - Overall, Indiana nonprofits vary greatly in size: revenues range from none to \$412 million and expenses range from none to \$233 million.
 - On average, however, Indiana nonprofits are quite small. One half had revenues of \$40,000 or less and expenses of \$39,000 or less.
 - More than three-fifths (62 percent) reported revenues of less than \$100,000, including one-third (35 percent) with revenues less than \$25,000 and 7 percent with no revenues. See Figure 8.

Figure 8: Percent by total revenues and total expenses for the most recent fiscal year, Indiana nonprofits (n=1,725)



- At the other extreme, 13 percent of nonprofits reported revenues of \$1 million or greater, in-

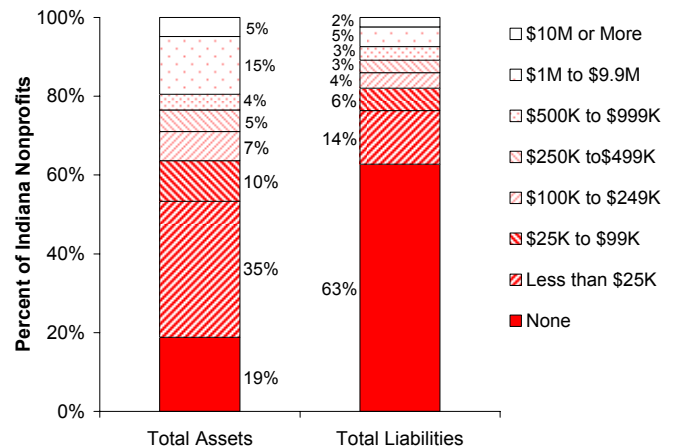
¹⁰ Total revenues refers to the income nonprofits receive in a given year from all sources—donations, special events, government grants and contracts, membership dues, income from fees, sales or rents, and from investments. Total assets reflect the value of all equipment, property or other resources owned by the organization at a particular point in time, usually the end of the fiscal year. Total liabilities consist of the value of all financial obligations (e.g., loans, accounts payable) at a given point in time.

¹¹ The survey requested financial information for the most recently completed fiscal year, which in most cases would have been 2001.

cluding 3 percent with revenues of \$10 million or greater.

- Almost two-thirds (65 percent) of nonprofits reported expenses of less than \$100,000, including 37 percent with expenses less than \$25,000 and 7 percent with no expenses.
- Twelve percent of nonprofits reported expenses of \$1 million or more, including 3 percent with expenses of \$10 million or more.
- **Assets and Liabilities.** Although on average Indiana nonprofits have relatively few assets and liabilities, some hold substantial assets or face sizeable liabilities (not necessarily the same organizations)
 - Overall, Indiana nonprofits reported an average of \$5.3 million in total assets, but total assets ranged from none to \$452 million.
 - Almost one-fifth (19 percent) reported no assets at all and another 45 percent reported assets of less than \$100,000. See Figure 9.

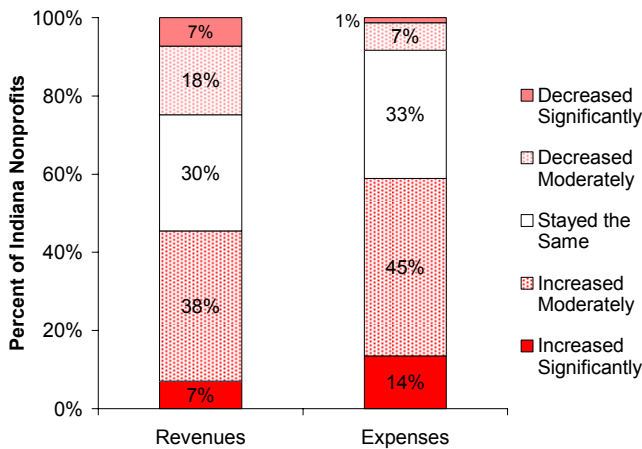
Figure 9: Percent by total assets (n=1,482) and total liabilities (n=1,415), Indiana nonprofits



- One-fifth (20 percent) reported assets greater than \$1 million, including 5 percent with assets of \$10 million or more.
- Indiana nonprofits reported an average of \$1.5 million in total liabilities with liabilities ranging from none to \$452 million, but most had no liabilities.

- Almost two-thirds (63 percent) reported no liabilities at all and another 20 percent reported liabilities of less than \$100,000. See Figure 9.
- Only 7 percent reported liabilities greater than \$1 million, including 2 percent with liabilities of \$10 million or more.
- **Changes in Revenues.** While most Indiana nonprofits were able to increase or maintain their revenues over the past three years, some lost revenues.
 - More than two-fifths (45 percent) of Indiana nonprofits reported a moderate (38 percent) or significant (7 percent) increase in revenues. See Figure 10.

Figure 10: Percent reporting increase or decreases in revenues (n=1,778) and expenses (n=1,779), Indiana nonprofits



- One in three nonprofits (30 percent) reported no change in revenues over the past three years, thus failing to keep up with cost of living increases.
- Fully 25 percent reported a moderate (18 percent) or significant (7 percent)¹² decrease in revenues.
- **Changes in Expenses.** Most Indiana nonprofits saw increased expenses over the last three years and expenses generally grew faster than revenues.

¹² “Moderate” is defined as a change of 5 to 25 percent while “significant” is defined as a change greater than 25 percent.

- While more than half of Indiana nonprofits had no change or decreased revenues, only 8 percent reported a moderate or significant¹³ decrease in expenses and 33 percent reported no change in the level of expenses. See Figure 10.
- Three-fifths (59 percent) of nonprofits reported either a moderate (45 percent) or significant (14 percent) increase in expenses.
- Overall, the percentage of Indiana nonprofits that experienced some decrease in revenues (25 percent) is three times the percentage that reported some decline in expenses (8 percent).

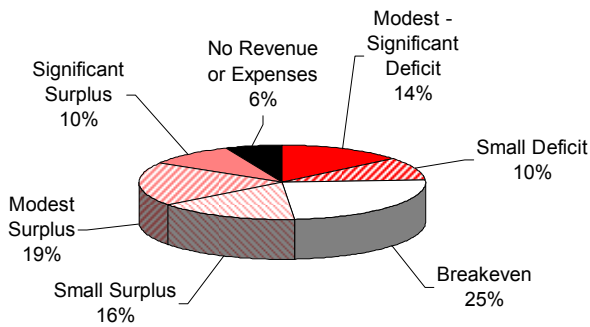
- **Changes in Assets and Liabilities.** Most Indiana nonprofits reported no or only moderate changes in assets or liabilities over the past three years.
 - Almost one half (48 percent) of Indiana nonprofits reported that assets remained about the same, while most of the rest reported a moderate (32 percent) or significant (9 percent) increase over the past three years.
 - The same general pattern holds for liabilities: almost two-thirds (65 percent) reported no change in liabilities while another 17 percent reported a moderate increase and 6 percent reported a significant increase in liabilities.

- **Deficits and Surpluses.** Perhaps reflecting the slower rates of growth in revenues compared to expenses, one quarter (24 percent) of Indiana nonprofits ran a deficit during the most recent fiscal year, while another quarter (25 percent) broke even.¹⁴ Some 16 percent had a small surplus while 29 percent reported a modest or significant surplus. The remaining 6 percent had no revenues or expenses. See Figure 11.

¹³ See footnote 12.

¹⁴ The surplus/deficit ratio was computed by dividing the difference between total revenues and expenses by total expenses. We define a “modest/significant deficit” as a ratio of 11 percent or more, a “small” deficit as 3 to 10 percent, and “breakeven” as a ratio of +/- 2 percent. A “small” surplus is defined as 2 to 10 percent, “modest” surplus as 11 to 50 percent, and “significant” surplus as over 51 percent.

Figure 11: Deficit or surplus as percent of expenses, Indiana nonprofits (n=1,644)



- **Other Key Financial Ratios.** Ratios of total assets, total liabilities, and fund balances to total expenses provide another indication of the financial health of the nonprofit sector in Indiana. Since most nonprofits have few assets, these ratios reveal a challenging financial picture for many—they have few reserves on which to draw should revenues fail.
 - More than half (57 percent) of Indiana nonprofits had assets that amounted to less than their total annual expenses, including 17 percent that had no assets at all.
 - One quarter (25 percent) had assets that could cover the organization’s expenses for 1-5 years and the rest (17 percent) had assets that exceeded annual expenses by a comfortable factor of five or more.
 - More than one-fifth (21 percent) had liabilities that exceeded their annual expenses, including 10 percent with liabilities that were five times total expenses or more.
 - The ratio of net assets (or fund balances) to expenses provides an overall snapshot of the financial position of nonprofits. About one in three had negative or breakeven ratios, including 11 percent with no net assets, 3 percent with negative ratios and 15 percent with breakeven ratios.¹⁵ The rest had net assets that exceeded total annual expenses.

¹⁵ “Negative” ratio is defined as a ratio of net assets to expenses of -2 percent or less, “breakeven” ratio is between +/- 2 percent, “small” ratio is between 3 and 75 percent, “moderate” ratio is between 76 to 200 percent, and “large” ratio is greater than 200 percent.

Sources of Revenue: The changing financial conditions of Indiana nonprofits reflect their abilities to secure access from a variety of funding sources, including donations and gifts;¹⁶ government grants and contracts; fees, dues, and sales; and special events and other miscellaneous income. Nonprofits seek obtain the type or mix of revenues that help them pursue their missions most effectively—ideally sources that are flexible, predictable, and growing. At the same time, while a mix of sources may soften the blow if any one source should decline, relying on a broad mix of revenues is also challenging since each source requires particular management skills.

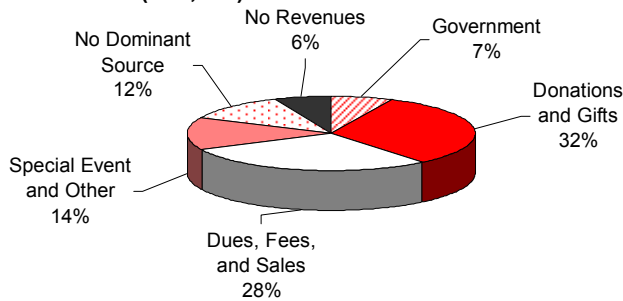
We examine the extent to which Indiana nonprofits rely primarily on one of four major types of funding¹⁷ or on a mix of sources and look at the prevalence of more detailed sources of funding. We also report on changes in levels of funding from each major source over the past three years and consider the importance of these sources for the overall Indiana nonprofit sector.

- **Revenue Profiles.** The vast majority (82 percent) of Indiana nonprofits relied on a single major type of funding for at least half of their revenues for the most recent fiscal year.
 - One-third (32 percent) received half or more of their funding from donations and gifts and 28 percent received at least half of their funding from dues, fees, or private sales of goods and services. See Figure 12.
 - Another 14 percent of nonprofits received at least half of their funding from special events or other sources, while government funding was the dominant source of funding for only 7 percent of nonprofits.

¹⁶ Generally, only donations and gifts to charities and congregations are tax deductible for donors. Donations and gifts to advocacy nonprofits are not.

¹⁷ “Primary reliance” is defined as obtaining 50 percent or more of total revenues from a particular source; those obtaining less than half of their revenues from any one of the four major sources is defined as having a “mixed funding” profile

Figure 12: Major sources of funding, Indiana nonprofits (n=2,001)

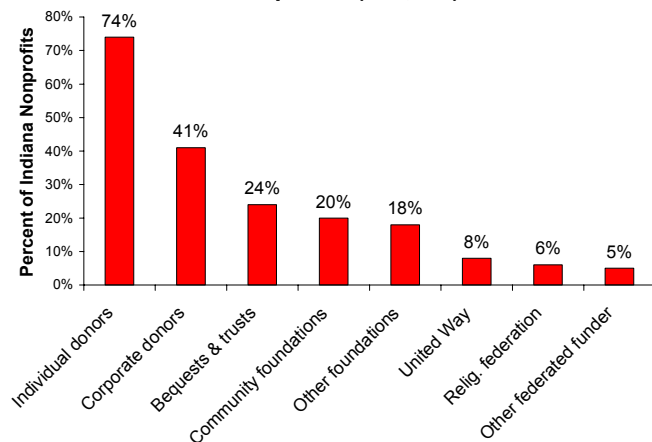


- The remaining nonprofits did not have a dominant source of funding (12 percent) or they had no revenues (6 percent).

- **Detailed Types of Revenue Sources.** Each of the four major types of funding sources may include funding from a variety of specific sources. Some of these are more prevalent than others.

- The great majority (74 percent) of nonprofits received donations from individuals, the most prevalent source of donations. See Figure 13.

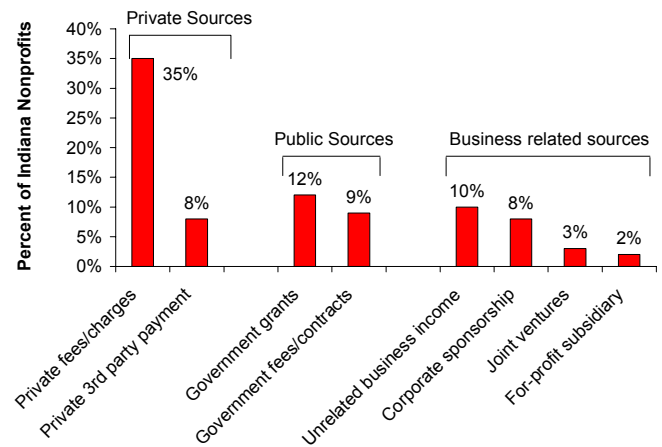
Figure 13: Percent with donations by type of donor, Indiana nonprofits (n=2,005)



- Two-fifths (41 percent) reported obtaining donations from businesses or corporations.
- About a quarter (24 percent) received support in the form of trusts or bequests from individuals.
- One-fifth received grants from community foundations (20 percent) or other foundations (18 percent).

- Relatively few reported funding from United Way (8 percent), religious federations (6 percent), or other federated funders (5 percent).
- More than one-third (35 percent) obtained revenue from fees, charges, or sales to individuals or other nonprofits, while 8 percent received fees or charges from private third parties. See Figure 14.

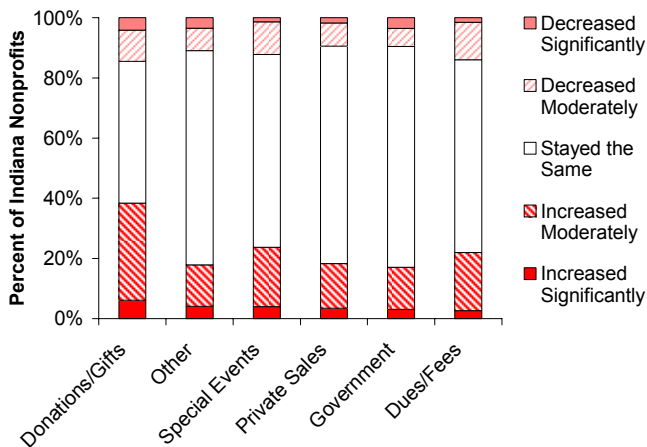
Figure 14: Percent reporting other types of revenues by type of source, Indiana nonprofits (n=2,005)



- Only one in ten reported receiving government grants (12 percent) or government contracts or fees for service payments (9 percent).
- Relatively few nonprofits obtained any revenues from unrelated business activity (10 percent), corporate sponsorship or marketing fees (8 percent), joint ventures (3 percent), or for-profit subsidiaries (2 percent).

- **Changes in Revenue Sources.** Overall, Indiana nonprofits reported relatively few changes in each of their major types of revenue, suggesting a relatively high degree of predictability (although there may be significant changes in funding from any one funder). When major revenue streams did change, nonprofits were more likely to report an increase rather than a decrease in funding from that type of source.
- Less than one half (47 percent) of nonprofits reported no changes in overall levels of donations and gifts over the past three years. See Figure 15.

Figure 15: Changes in major sources of funding, Indiana nonprofits (n=953 to 1,476)



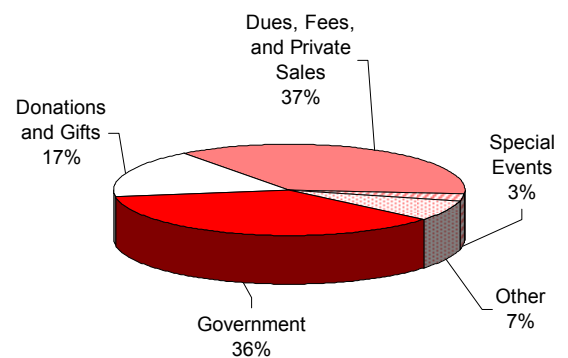
- By contrast, the vast majority (respectively 73 and 72 percent) reported that funding from government or from private sales of goods and services stayed about the same during that period.
- Likewise, about two-thirds reported that the level of funding from special events, dues and membership fees, or other sources stayed about the same.
- When levels of funding did change, on average, more nonprofits reported a moderate or significant increase than a moderate or significant decrease in funding from a given source.¹⁸ Overall, between 17 to 39 percent reported some increase in funding from the various sources, while 10 to 14 percent reported some decrease in funding from these same sources.
- The prevalence of increases over decreases was particularly notable for donations (39 vs. 14 percent)
- Notwithstanding apparently stable funding levels, most nonprofits reported that obtaining funding or financial resources is either a minor (27 percent) or major (43 percent) challenge.
- At the same time, only 30 percent of nonprofits reported that they compete with other nonprofits, for-profits, or government agencies for financial resources.

¹⁸ “Moderate” increase/decrease is defined as gains/losses of 5 to 25 percent, while “significant” is 25 percent or more.

• **Combined Nonprofit Sector Revenue Profile.** So far we have examined the extent to which the average nonprofit relies on particular types of funding, but those patterns are driven by the revenue profiles of the large number of very small nonprofits in Indiana. To better capture the significance of major sources of funding for the overall nonprofit sector in Indiana, we examine aggregate revenues of all nonprofits combined, thus capturing the contributions of large nonprofits that account for most of the financial activities.

- Dues, fees, and the private sales of goods and services is the largest source of revenues for the overall Indiana nonprofit sector, accounting for more than one-third (37 percent) of combined revenues. The typical Indiana nonprofit received about 34 percent on average from these sources, suggesting that this source is important to all nonprofits regardless of their size. See Figure 16.

Figure 16: Combined revenues for entire sector, Indiana nonprofits (n=1,558)



- Government funding is the second largest single source of funding for Indiana nonprofits. It accounts for 36 percent of the sector’s combined revenues, although on average the typical Indiana nonprofit received only 9 percent of revenues from this source. Clearly, government funding is important for the sector as a whole, but tends to be concentrated in large organizations.
- Donations and gifts jointly account for about 17 percent of the combined revenues for the sector, but on average, the typical nonprofit receives 35 percent of their revenue from this source, sug-

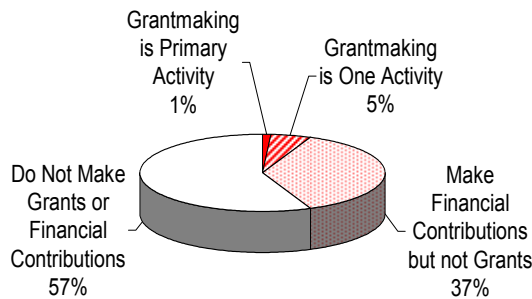
gesting that donations are particularly important to smaller nonprofits.

- Special events account for the smallest percent of combined revenues (3 percent), although on average nonprofits receive 13 percent of their revenue from this source.

Grant-making Activities: Given the relatively stable funding situation for many nonprofits, the sector itself may serve as an important source of grants or other financial support for other organizations or individuals. On average, however, grant-making activities tend to be undertaken by a relatively small number of nonprofits.

- Only 1 percent of Indiana nonprofits engage in grant making as their primary activity, and another 5 percent consider grant making as one of the primary activities within their service portfolio. See Figure 17.

Figure 17: Grant-making and financial assistance activities, Indiana nonprofits (n=2,105)



- Over one third (37 percent) provide financial assistance to other nonprofits, but do not make grants. These include some churches and fraternal organizations as well as booster clubs and other fund-raising organizations, such as United Way organizations. The majority (56 percent) of nonprofits, however, do not make either grants or financial contributions to other nonprofits.

II. DISTINCTIVE NONPROFIT FIELDS

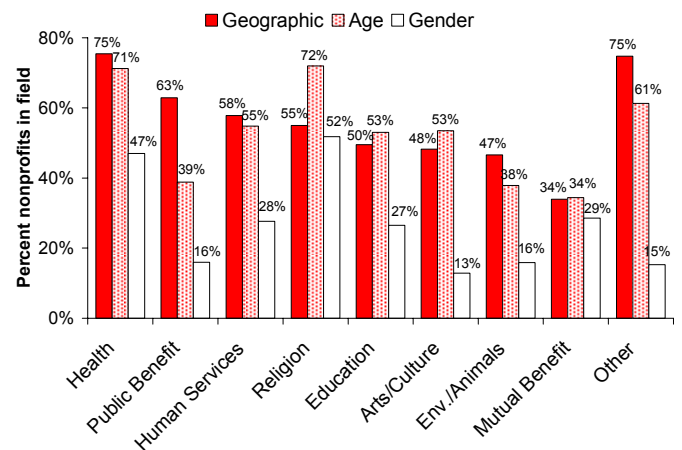
Indiana nonprofits in each of the major fields of activity¹⁹ have distinctive organizational profiles. Religious and mutual benefit nonprofits stand out in many ways.²⁰

Human Services Nonprofits: Human services organizations are the most prevalent type of nonprofit in Indiana, accounting for almost three out of ten (29 percent) of our respondents. One quarter of these are traditional human services organizations (27 percent) such as the YMCA or child welfare agencies and another 23 percent are involved in recreation. The rest is divided between six remaining categories: housing and shelter (17 percent), employment (12 percent), public safety, disaster preparedness, and relief (8 percent), youth development (5 percent), food, agriculture, and nutrition (5 percent), and crime and legal related (4 percent).

Target Population: Human services nonprofits are especially likely to target their activities by age or geographic region, but also by income and gender.

- More than three-fifths of human services nonprofits target their programs to a particular geographic region (58 percent) or to a particular age group (55 percent). See Figure 18.

Figure 18: Targeting by geographic region, age, and gender, Indiana nonprofits (n=1,665 to 1,752)

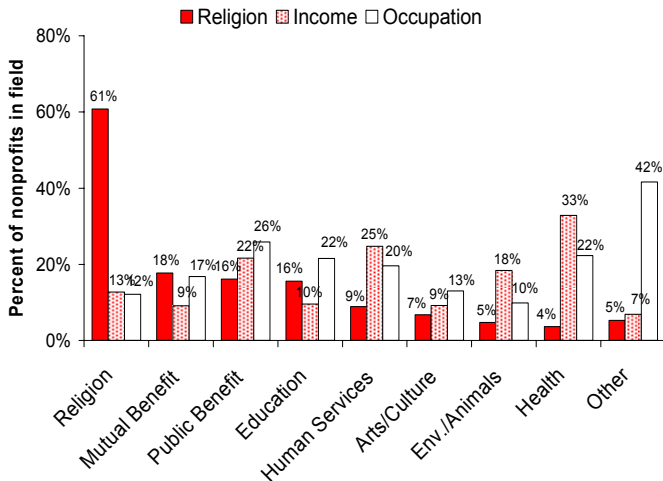


¹⁹ As noted earlier, we use the NTEE system to classify the primary purpose of Indiana nonprofits based on their mission statement and descriptions of their three most important programs. These broad categories can be further sub-divided into more specific service fields (see Appendix A)

²⁰ See Appendix C for similar information for selected regions.

- About one-quarter of human services nonprofits target their activities by gender (28 percent) or income level (25 percent), and one-fifth (20 percent) target by occupation or industry. See Figure 19.

Figure 19: Targeting by religion, income and occupation, Indiana nonprofits (n=1,620 to 1,650)



Demand for Services or Programs: Most human services nonprofits saw increased demands for their services and programs over the last three years, as did the sector as a whole.

- One half of Indiana human services nonprofits reported a moderate (33 percent) or significant (16 percent) increase in the demand for services or programs over the last three years.²¹ Very few (9 percent) reported a moderate or significant decrease in demand, while the remaining 42 percent reported that demand had stayed the same. See Figure 20.

Age of Organization: The majority of human services nonprofits are relatively young.

- Three-fifths (60 percent) of human services nonprofits were established since 1970, while only 11 percent were established before 1930, less than half of the sector average. See Figure 21.

Size and Finances: Like the sector as whole, human service nonprofits tend to be relatively small, but with a modest number of quite large organizations.

²¹ We characterize a “significant” increase as an increase of more than 25 percent; a “moderate” increase as an increase of 10 to 25 percent.

Figure 20: Growth or decline in demand for services over the past three years by major field of activity, Indiana nonprofits (n=2,089)

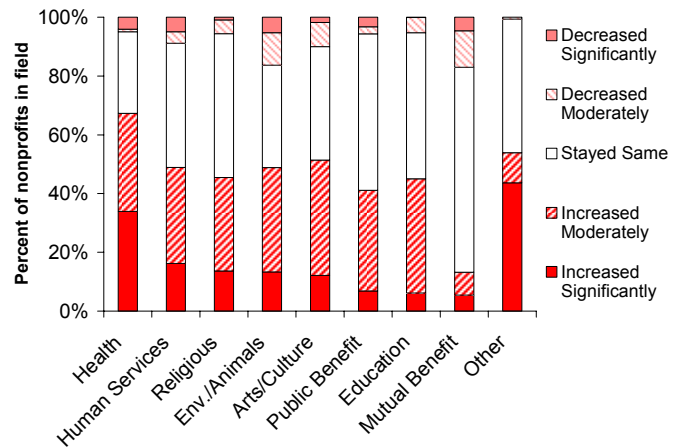
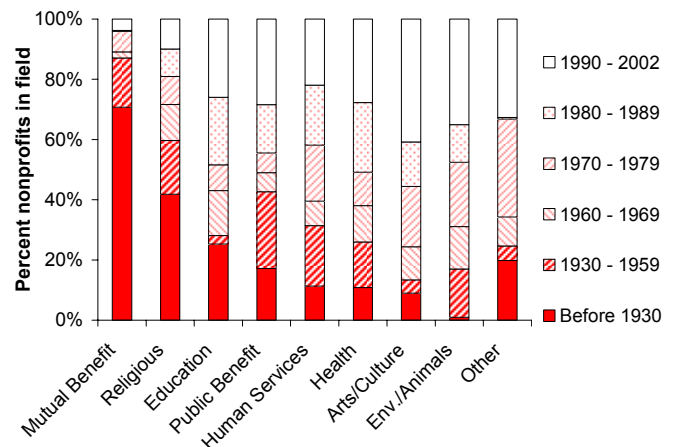


Figure 21: Year of establishment by major field of activity, Indiana nonprofits (n=2,036)



- Revenues. On average, human services nonprofits reported revenues of \$2.4 million during the most recent fiscal year, although one half earned \$31,000 or less.
 - Two-fifths (40 percent) of human services nonprofits had less than \$25,000 in revenues, while 14 percent had \$1 million or more in revenues. See Figure 22.
- Expenses. Human services nonprofits averaged \$2.7 million in expenses, although one half had expenditures of less than \$32,000 and 59 percent had less than \$100,000. At the other end of the spectrum, 11 percent had expenses of \$1 million or more. See Figure 23.

Figure 22: Revenues by major field of activity, Indiana nonprofits (n=1,725)

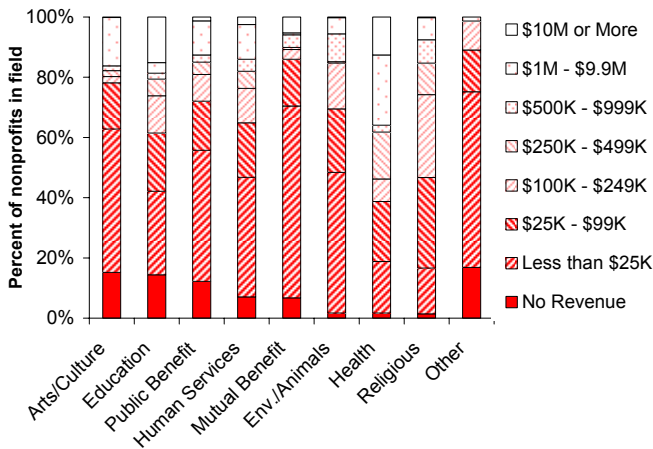
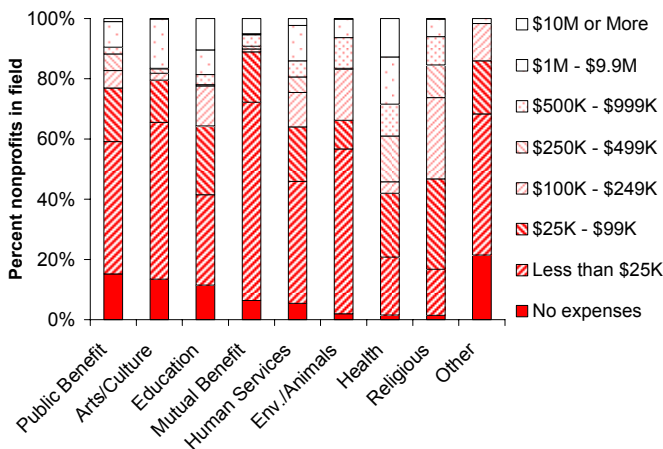
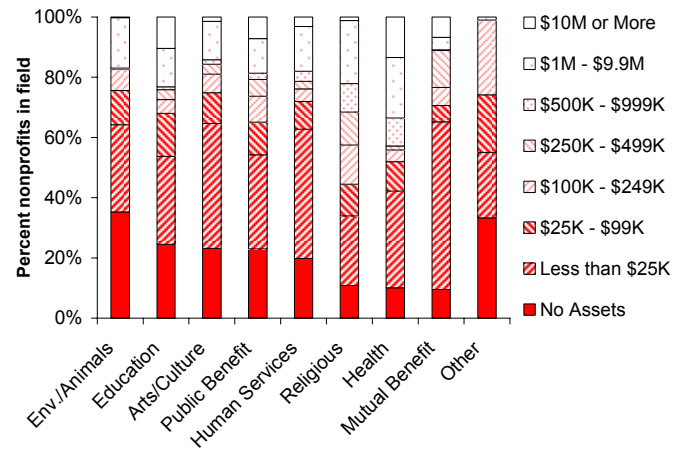


Figure 23: Expenses by major field of activity, Indiana nonprofits (n=1,705)



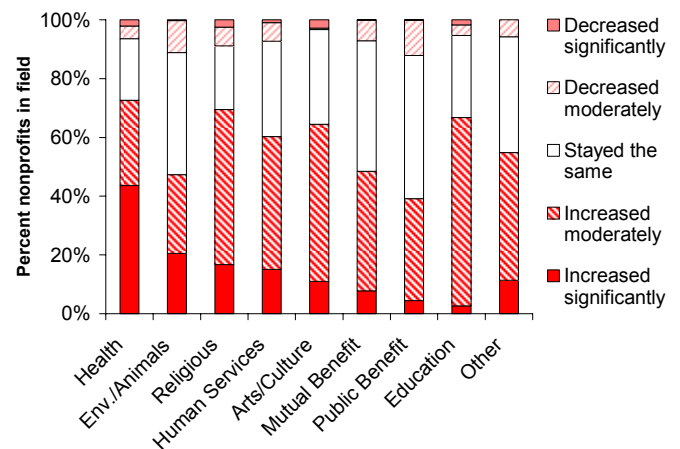
- **Assets.** On average, human services nonprofits had \$5.3 million in total assets. Almost one-fifth (18 percent) had assets of \$1 million or more, but half had assets of \$10,000 or less and 20 percent reported having no assets. See Figure 24.
- **Liabilities.** Human services nonprofits reported, on average, \$1.5 million in total liabilities. Over half (57 percent) reported having no liabilities and one-fifth (21 percent) less than \$25,000. Only 8 percent of human services nonprofits had liabilities of \$1 million or more.
- **Changes in Finances.** A majority of human services nonprofits experienced an increase in expenses, but less than half reported increases in revenues.

Figure 24: Size of assets by major field of activity, Indiana nonprofits (n=1,482)



- Overall, 60 percent saw increased expenses, including 15 percent with significant increases; only 7 percent saw a moderate or significant decrease in expenses. See Figure 25.

Figure 25: Extent of changes in expenses by major field of activity over past three years, Indiana nonprofits (n=1,779)



- Revenues, however, lagged behind and increased for only 44 percent, including 7 percent that saw significant increases during this same time period. Almost one quarter saw a moderate (17 percent) or significant (7 percent) decrease in revenues. See Figure 26.
- **Deficits and Surpluses.** One quarter of human services organizations reported deficits for the most recent fiscal year (24 percent) including almost one-fifth (19 percent) with a deficit of more than 10 percent—more than any other field. Another quarter

broke even (25 percent),²² while 16 percent showed a small surplus and 19 percent a moderate surplus. Only 10 percent had a significant surplus. See Figure 27.

Figure 26: Extent of changes in revenues by major field of activity over past three years, Indiana nonprofits (n=1,778)

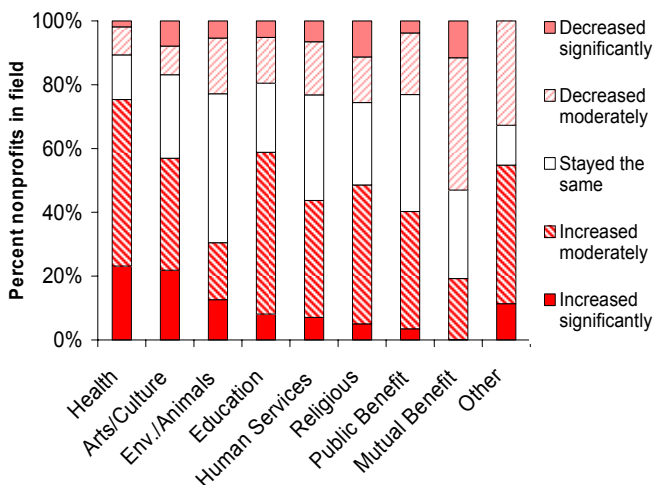
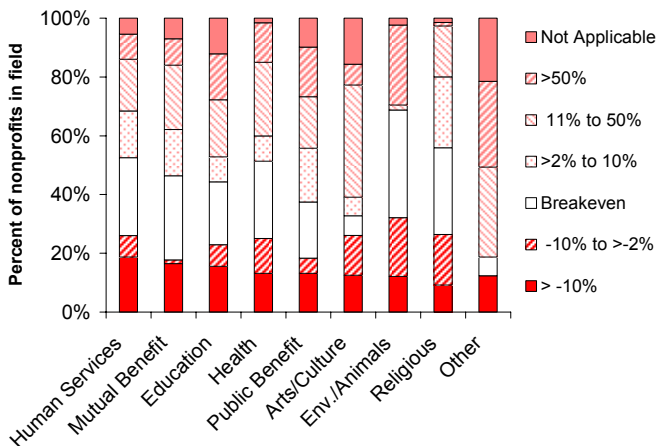


Figure 27: Deficits or surpluses as percent of expenses by major field of activity, Indiana nonprofits (n=1,644)

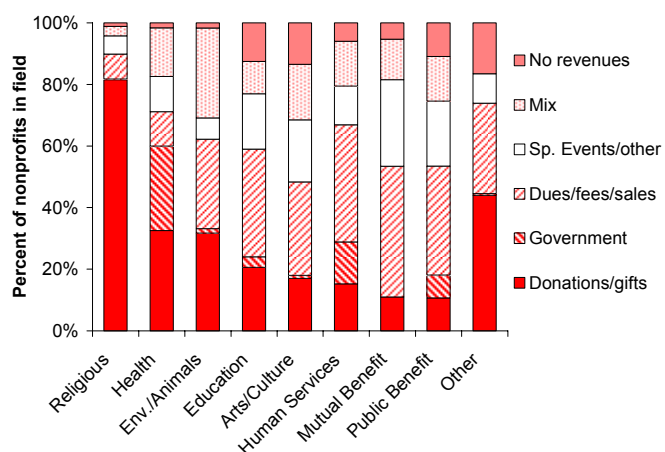


Revenue Sources: Most human service nonprofits rely on dues, fees, and sales of goods and services, followed by government funding as their primary sources of revenue.

²² The surplus/deficit ratio was computed by dividing the difference between total revenues and expenses by total expenses. We define a “modest/significant deficit” as a ratio of -11 percent or more, a “small” deficit as 3 to 10 percent, and “breakeven” as ratio of +/- 2 percent. A “small” surplus is defined as 2 to 10 percent, “modest” as 11 to 50 percent, and “significant” as over 51 percent.

- Almost two-fifths (38 percent) of human services nonprofits rely on funding from dues, fees, and sales of goods and services for more than half of their revenue. This is second only to mutual benefit nonprofits. See Figure 28.

Figure 28: Primary source of revenues by major field of activity, Indiana nonprofits (n=2,001)



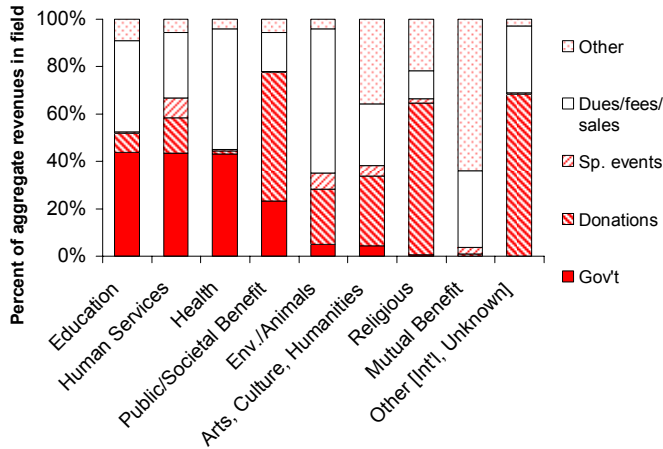
- About one in seven (14 percent) human service nonprofits rely primarily on government funding, second only to health nonprofits. Similar percentages rely primarily on donations and gifts (15 percent), special events (13 percent), or a mix of revenues (15 percent). The rest, (6 percent) report no revenues.

Combined Revenue Profile. For the human service sector as a whole, government accounts for the single largest share of overall funding, followed by dues, fees and sales, and then donations.

- More than two-fifths (44 percent) of the aggregate revenues for Indiana human services nonprofits come from government sources—similar to the shares received by education and health nonprofits. This reflects the high reliance on government by large human service nonprofits, since the average human service nonprofit receives only 15 percent of revenues from government. See Figure 29.
- More than a quarter (28 percent) of the combined revenues of Indiana human service nonprofits come from fees, sales, and other earned income, somewhat less than for the sector as a whole (35 percent).
- Donations account for 15 percent of the combined revenues, about par for the sector as a whole (17

percent). Special events accounts for another 9 percent of combined revenues, a substantially larger share than for the sector as a whole (3 percent).

Figure 29: Type of funding as percent of combined revenues by major field of activity, Indiana nonprofits (n=1,556)



Religious and Spiritual Development Nonprofits:

Nonprofits involved in religious and spiritual development are the second most prevalent type of nonprofit in Indiana, accounting for one quarter (24 percent) of the nonprofits. This category includes all types of religious congregations and related denominational groups, but also religious media and interfaith organizations. Religion-related nonprofits distinguish themselves from other types of nonprofits on a variety of characteristics.

Target Population: Religious nonprofits are especially likely to target their activities to a particular faith and by age, but also by geographic area and gender.

- Almost three quarters (72 percent) of religious nonprofits say they target their programs to a particular age group or at individuals of a particular faith (61 percent). See Figure 19.
- Over one half (55 percent) focuses on a particular geographic area. Half also target their activities by gender (52 percent), more than any of the other fields. See Figure 18.
- However, religious nonprofits are somewhat less likely to target their programs by income level (13 percent) or by occupation or industry (12 percent).

Demand for Services and Programs: Like the sector as a whole, religious nonprofits are likely to report an increase in demands for services, rather than a decrease.

- Almost one-half (46 percent) reported a moderate (32 percent) or significant (14 percent) increase in demand over the last three years. One half (49 percent) report that demands stayed about the same (similar to education and public and societal benefit nonprofits) while 6 percent say demand decreased moderately or significantly. See Figure 20.

Age of Organization: Religious nonprofits are disproportionately old.

- Two-fifths (42 percent) of Indiana religious nonprofits were founded before 1930, and another one-fifth (18 percent) between 1930 and 1959. No other field has such a large concentration of old organizations. By the same token, no other field besides mutual benefit nonprofits has so small a proportion founded in every decade since the 1980s. See Figure 21.

Size and Finances: Religious nonprofits are generally small or medium sized and as such face some financial challenges.

- Revenues and Expenses. Average revenues stand at almost \$350,000 and average expenses \$340,000 for religious nonprofits and most are moderate in size.
 - Almost three-fourths (73 percent) of religious nonprofits have revenues of less than \$250,000, including 58 percent with revenues between \$25,000 and \$249,999, more than any other field. See Figure 22.
 - Only 8 percent have revenues of \$1 million or more, a smaller percentage than all other fields except for mutual benefit and environment and animal protection nonprofits.
- Assets and Liabilities. One-fifth (22 percent) of religious nonprofits hold assets worth \$1 to \$9.9 million (see Figure 21). Only 11 percent report no assets, less than any other fields except for mutual benefit and health nonprofits. More than half (52 percent) do not have any liabilities and only 6 percent had liabilities of \$1 million or more.

- **Changes in Finances.** Like most of the other fields, more religious nonprofits saw increases in expenditures than in revenues.
 - Over two-thirds (70 percent) of Indiana religious nonprofits saw a moderate (53 percent) or significant (17 percent) increase in expenses over the last three years, while less than one half (48 percent) saw a moderate (43 percent) or significant (5 percent) increase in revenues. See Figure 25 and Figure 26.
 - Comparatively few (9 percent) experienced a decrease in expenses although one-quarter (26 percent) saw a decline in their revenues.
- **Deficits and Surpluses.** During the most recent fiscal year, one-quarter (26 percent) of religious nonprofits had a deficit, about one-third (30 percent) broke even, and one-quarter (24 percent) had a small surplus. Religious nonprofits have a higher concentration in all three of these categories than any other field in Indiana, with the exception of environment and animal protection nonprofits, which had a slightly higher proportion of deficits and breakeven ratios. See Figure 27.

Revenue Sources: Religious nonprofits rely primarily on charitable contributions and gifts for funding.

- The vast majority (82 percent) of religious nonprofits depend primarily on donations and gifts. Less than one tenth (8 percent) rely on dues, fees, or the sale of goods or services and another 6 percent rely on special events for more than half of their funding. The remainder (3 percent) relies on a mix of funding. An extremely small number (less than 1 percent) relies mainly on public funding. See Figure 28.

Combined Revenue Profile. For religious nonprofits as a whole, donations constitute the single largest share of overall combined funding.

- About two-thirds (64 percent) of the aggregate revenues for Indiana religious nonprofits come from donations, more than for any other field (except unknown). See Figure 29.
- Dues, fees, and sales account for about 12 percent of the combined revenues, with special events (2 per-

cent), government (1 percent), and interests and other miscellaneous sources (22 percent) making up the rest.

Public and Societal Benefit Nonprofits: One-fifth (19 percent) of Indiana nonprofits are public and societal benefit organizations, the third most prevalent type of nonprofit in the state. Of these, half are community improvement and capacity building nonprofits (50 percent) and one quarter (26 percent) are involved in philanthropy, voluntarism, or grant-making. The remaining one quarter are divided among various other types of public and societal benefit (18 percent); civil rights, social action, and advocacy (5 percent); science and technology research (2 percent); and social science research (less than 1 percent) organizations.

Target Population: Public and societal benefit nonprofits are more likely than other fields to target by occupation or industry. They also target their services by geographic region or to particular age groups.

- Almost two-thirds (63 percent) of public and societal benefit nonprofits say they target their programs to a particular geographic region, more than any other field except for health nonprofits. Similarly, one quarter (26 percent) target by occupation, more than any other field. However, only two-fifths (39 percent) target by age, less than the other fields except for mutual benefit (34 percent) and environment and animal protection (38 percent) nonprofits. See Figure 18 and Figure 19.

Demand for Services and Programs: Most public and societal benefit nonprofits experienced no or only limited growth in demands for services and programs.

- Over half (53 percent) of public and societal benefit nonprofits reported no change in demand, a higher percent than for all fields except for mutual benefit. Demand decreased moderately or significantly over the last three years for 6 percent of the nonprofits in the field. It increased significantly for only 7 percent and increased moderately for another one-third (34 percent). See Figure 20.

Age of Organization: Public and societal benefit nonprofits tend to be balanced between relatively young and relatively old organizations.

- Less than half (45 percent) of public and societal benefit nonprofits were established since 1980 while a comparable proportion (42 percent) were established prior to 1950. See Figure 21.

Size and Finances: Public and societal benefit nonprofits in Indiana are generally small and financially stable.

- Revenues and Expenses. On average, public and societal benefit nonprofits earned \$890,000 in revenues and incurred \$500,000 in expenses, but half had revenues of \$18,000 or less and expenses of \$14,000 or less.
 - Almost three-quarters (72 percent) had less than \$100,000 in revenues, including 12 percent with no revenues, a higher proportion than any other field except for education and arts, culture, and humanities nonprofits. Thirteen percent had \$1 million or more in revenues. See Figure 22.
 - More than three-quarters (78 percent) had expenses of less than \$100,000, including 15 percent with no expenses. The latter is a higher percentage than for any other field. One-tenth (10 percent) of public and societal benefit nonprofits had expenses of \$1 million or more
- Assets and Liabilities. Public and societal benefit organizations resemble the overall sector profile in terms of size of assets, but not liabilities
 - One quarter (23 percent) has no assets, two-fifths (42 percent) have less than \$100,000 in assets, and one fifth (19 percent) has assets of \$1 million or more. See Figure 24.
 - By contrast, public and societal nonprofits do not parallel the rest of the sector in size of liabilities; three-quarters (76 percent) have no liabilities, more than any other field except for mutual benefit nonprofits.
- Changes in Finances. Public and societal benefit nonprofits appear to face growing financial constraints, but not to the same extent as other fields.
 - Most (60 percent) of public and societal benefit nonprofits reported that revenues stayed the same (37 percent) or decreased (23 percent) over

the last three years. The rest indicated that revenues increased moderately (37 percent) or significantly (4 percent). See Figure 25.

- During this same time period, expenses increased for two-fifths (39 percent) of these nonprofits, remained the same for one half (49 percent), and decreased for only 12 percent. See Figure 26.

- Deficits and Surpluses. About one-fifth (18 percent) of public and societal benefit nonprofits experienced a deficit, a lower proportion than for any other field except for mutual benefit nonprofits. Another one-fifth (19 percent) broke even, again, a lower proportion than any other field except for arts, culture, and humanities. One third had a moderate to significant surplus (34 percent). See Figure 27.

Revenue Sources: Similar to the sector as a whole, most public and societal benefit organizations rely on a mix of funding sources.

- Over half (56 percent) of public and societal benefit nonprofits rely primarily on two dominant funding sources: fees, dues, and sales of goods and services (35 percent) and special events (21 percent). See Figure 28.
- One sixth (15 percent) have no dominant source of funding, while 11 percent had no revenues, a relatively high percentage exceeded only by the arts, culture, and humanities, and education nonprofits.

Combined Revenue Profile. Donations are the major source of funding for the full public and societal benefit field, followed by government funding and various sources of earned income.

- More than half (54 percent) of the combined revenues of Indiana public and societal benefit nonprofits come from donations, substantially more than for the sector as a whole (17 percent). See Figure 29.
- Government funding accounts for about a quarter (23 percent) of combined revenues, less than for education, human services and health (43-44 percent), but substantially more than all the remaining fields (0-5 percent).

-
- Dues, fees, and sales account for about 17 percent of the combined revenues, less than for all other fields except for religious nonprofits.

Education Nonprofits: Education nonprofits account for 8 percent of Indiana nonprofits, the same percentage as mutual benefit nonprofits. They include nonprofits involved in primary and secondary education, as well as various student services, libraries, and adult education activities. In many ways, education nonprofits resemble the overall Indiana nonprofit sector.

Target Population: Education nonprofits tend to target their programs by age, geographic region, and gender.

- Over half of education nonprofits target programs to a particular age group (53 percent) or to a particular geographic region (50 percent). One quarter (27 percent) target by gender. See Figure 18.
- Education nonprofits are somewhat less likely to target their programs by income levels (10 percent) than nonprofits overall.

Demand for Services and Programs: Most Indiana education nonprofits experienced very little change in the demand for services or programs.

- Compared to the overall sector, a slightly smaller proportion (5 percent) of education nonprofits report a modest or significant decrease in demand, while demand stayed more or less the same over the last three years for a slightly larger proportion (50 percent) than the overall sector. See Figure 20.

Age of Organization: Education nonprofits are relatively young.

- One half (49 percent) of education nonprofits were established since 1980, a proportion exceeded only by health and arts, culture, and humanities nonprofits. However, one quarter (25 percent) were established prior to 1930. See Figure 21.

Size and Finances: The education field includes both small and large nonprofits, and on average they appear to be financially stable.

- **Revenues and Expenses.** On average, education nonprofits reported revenues of \$4.9 million and ex-

penses of \$3.6 million. However, half had revenues of \$42,000 or less and expenses of \$40,000 or less.

- Over one-quarter (28 percent) had less than \$25,000 in revenues during the most recent fiscal year. However, one-fifth (19 percent) had revenues of \$1 million or more. Of these, 15 percent had revenues of \$10 million or more, the highest percent for any of the major fields. See Figure 22.
- Thirty percent had expenses of less than \$25,000, but almost one-fifth (18 percent) had expenses of \$1 million or more, including 10 percent with expenses of \$10 million or more, greater than any other field except for health nonprofits. See Figure 23.
- **Assets and Liabilities.** A sizable proportion of education nonprofits have large asset holdings—but also large liabilities.
 - Almost one quarter (23 percent) of education nonprofits have \$1 million or more in assets, more than any other field except for health. However, one quarter (25 percent) also report no assets, more than any other field except environment and animal protection. See Figure 24.
 - Eleven percent had \$1 million or more in liabilities; only the health field has such a large percentage of liabilities. Two-thirds (66 percent) of education nonprofits, however, had no liabilities.
- **Changes in Finances.** Education nonprofits appear to face some financial pressures.
 - Over the past three years, revenues decreased for one-fifth (19 percent) of the Indiana education nonprofits while only 5 percent reported a decline in expenses. See Figure 24 and Figure 25.
 - Revenues increased moderately for one-half (51 percent) of the education nonprofits and increased significantly for 8 percent.
 - In comparison, expenses increased moderately for more than two-thirds (64 percent) and rose significantly for another 3 percent.

- **Deficits and Surpluses.** Less than one quarter (23 percent) of education nonprofits had a deficit in the most recent fiscal year, slightly less than the sector as a whole. Another one-fifth (21 percent) broke even. More than a third (35 percent) experienced a modest or significant surplus. See Figure 27.

Revenue Sources: Many Indiana education nonprofits depend on dues, fees, and the sale of goods or services as their primary source of revenue.

- More than a third (35 percent) of education nonprofits receive half or more of their revenues from dues, fees, and the sale of goods or services, and are less likely to depend primarily upon donations and gifts (21 percent) or government funding (3 percent) than the sector as a whole. A relatively high percent report no revenues (13 percent), a portion exceeded only by arts, culture, and humanities nonprofits. See Figure 28.

Combined Revenue Profile. Government funding is the major source of funding for all education nonprofits combined, followed by dues, fees and other earned income.

- More than two-fifths (44 percent) of the combined revenues of Indiana education nonprofits come from government funding, more than for any other field although roughly similar to the human services and health fields. See Figure 29.
- Dues, fees and other charges account for almost two-fifths (39 percent) of combined revenues, which is similar to the overall nonprofit sector (37 percent), but less than environment and animal (61 percent) or health (51 percent) nonprofits.
- Donations and other miscellaneous revenue sources account for respectively 8 and 9 percent of combined revenues.

Mutual Benefit Nonprofits: Similar to education nonprofits, mutual benefit nonprofits account for 8 percent of nonprofits in Indiana. They include pension and retirement funds, insurance services, fraternal beneficiary societies, and cemeteries. Overall, mutual benefit nonprofits parallel the Indiana nonprofit sector as a whole but with notable differences on a few characteristics.

Target Population: On average, mutual benefit nonprofits tend to target their programs relatively less than other fields, but they do some targeting by age, geographic region, and gender.

- One third (34 percent) target their programs to a particular age group or to a particular geographic region—a percentage that is less than all other fields. Less than one-third (29 percent) target by gender. See Figure 18 and Figure 19.

Demand for Services and Programs: Most mutual benefit nonprofits reported no change in demand for services or programs, differing markedly from the overall sector.

- Over two-thirds (70 percent) of mutual benefit nonprofits reported no change in demand, the highest percentage for the sector. Slightly less than one-fifth (17 percent) reported a moderate or significant decrease in demand, a higher proportion than any other field and twice the overall sector average. Only 13 percent reported a moderate or significant increase in demand, the lowest for the sector and one third the sector average. See Figure 20.

Age of Organization: Mutual benefit nonprofits are disproportionately old.

- Over two-thirds (71 percent) of mutual benefit nonprofits were established before 1930, a higher proportion than for any other field. By the same token, only 4 percent were established since 1980, a lower percentage than for any other field. See Figure 21.

Size and Finances: Mutual benefit nonprofits are disproportionately small, but with a few very large organizations.

- **Revenues and Expenses.** The average revenues for mutual benefit nonprofits are \$15 million, but the median revenues are only \$5,000, reflecting a highly skewed distribution of many small and a few very large organizations. Likewise, expenses averaged \$6.5 million compared to median expenses of \$5,000.
 - Almost two-thirds (64 percent) of mutual benefit nonprofits reported revenues of \$25,000 or less, a higher proportion than any other field. At the same time, 5 percent report revenues of \$10 mil-

lion or more, a proportion exceeded only by education and health nonprofits. See Figure 22.

- Expenditure patterns for mutual benefit nonprofits mirror revenues; two-thirds (66 percent) had expenses less than \$25,000, while 5 percent had expenses of \$10 million or greater. See Figure 23.
- **Assets and Liabilities.** Most mutual benefit nonprofits had small asset holdings and no liabilities, but a few faced large liabilities.
 - Over half (56 percent) of mutual benefit organizations had assets of less than \$25,000, a higher percent than for any other field, while only 10 percent held assets of \$1 million or more, a percent lower than any other field. See Figure 24.
 - The vast majority of mutual benefit nonprofits (89 percent) reported no liabilities, but one-tenth (9 percent) had \$1 million or more in liabilities.
- **Changes in Finances.** Mutual benefit nonprofits appear to have faced some financial pressures during the past three years.
 - Over half (53 percent) of mutual benefit nonprofits reported either a moderate or significant decrease in revenues, more than any other field and twice the sector average. Similarly, only 19 percent reported a moderate or significant increase in revenues, a proportion lower than any other field and half the sector average. See Figure 25.
 - During the same time period, only 7 percent reported a moderate or significant decline in expenses. Over two-fifths (45 percent) experienced no change in levels of expenditures, a higher proportion than any other field. Half (48 percent) reported either a moderate or significant increase in expenses, a percent lower than for the other fields except for public and societal benefit and environment and animal protection nonprofits. See Figure 26.
- **Deficits and Surpluses.** Mutual benefit nonprofits mirrored the sector as a whole in levels of deficit and surplus. One-fifth (18 percent) had a deficit and an-

other 30 percent broke even. One third (31 percent) had either moderate or significant surpluses. See Figure 27.

Revenue Sources: Given the membership nature of mutual benefit organizations, it is not surprising that they rely heavily upon dues, fees, and the sale of goods or services for most of their revenues.

- Over two-fifths (42 percent) of mutual benefit nonprofits depend on fees, dues, and sales of goods and services for over half of their revenue, more than any other field. Special event funding is the dominant source for another 28 percent, again, more than any other field. Relatively few (11 percent) depend on donations and gifts compared to the sector as a whole, and none rely primarily on public funding. See Figure 28.

Combined Revenue Profile. The overall mutual benefit field as a whole depends heavily on various other sources (including interest and endowment income) and dues, fees, and sales for revenues.

- Other sources account for 64 percent of the combined revenues of Indiana mutual benefit nonprofits, substantially above the sector as a whole (7 percent). Given that a primary purpose of some organizations in this field is to provide insurance to members, these organizations tend to have large amounts of assets that generate income for the organization.²³ See Figure 29.
- Dues, fees, and sales account for 32 percent, slightly less than for the sector as a whole (37 percent), while special events accounts for 3 percent.

Health Nonprofits: Health nonprofits make up 5 percent of the sector in Indiana and provide a wide variety of general and specialized health care services and programs. One-half (49 percent) of these organizations are general healthcare nonprofits and the rest are mental health and crisis intervention (35 percent), diseases, disorders, and medical disciplines (14 percent), or medical research (3 percent) organizations.

²³ We excluded one very large mutual insurance organization from the analysis of aggregate revenues, since it otherwise distorted the aggregate profile for the mutual benefit field (and also for the Indianapolis region).

Target Population: Health nonprofits are more likely to target by age group, geographic region, gender, and income than other nonprofits.

- Three-quarters (75 percent) of health nonprofits target by geographic region, more than any other field. Similarly, 71 percent target by age, more than any other field except for religious nonprofits. See Figure 18 and Figure 19.
- About half (47 percent) target by gender, more than any other field except religious nonprofits, and one-third (33 percent) target by income levels, more than any other field. One-fifth (22 percent) target by occupation or industry, again, the second highest percentage for sector, exceeded only by public and societal benefit nonprofits.

Demand for Services and Programs: Demand for services for many health nonprofits in Indiana has increased significantly over the last three years.

- Two-thirds (67 percent) of health nonprofits experienced a moderate (34 percent) or significant (34 percent) increase in demand for services and programs over the past three years, more than for any other field. See Figure 20.
- Similarly, the proportion of nonprofits that report a decrease in the demand for programs and services is quite low (5 percent) and comparable to the education field, the lowest in the sector. Demand stayed more or less the same for one quarter (28 percent), the lowest proportion for any of the fields.

Age of Organization: Nonprofits in the health field are relatively young compared to most of the other fields.

- About half (51 percent) of health nonprofits were established since 1980, more than any other field except for arts, culture, and humanities. Moreover, only 11 percent were established before 1930, less than half for the sector as a whole. See Figure 21.

Size and Finances: Health nonprofits are generally larger than other nonprofits in the sector. They are also facing increasing costs, while many report decreasing revenues.

- Revenues and Expenses. Health nonprofits are quite large in comparison to other fields. Their average revenues are nearly \$34.5 million, although the presence of many smaller health nonprofits means that one half had revenues of \$370,000 or less. Expenses are lower, averaging \$23.7 million, with median expenses of \$279,000.
 - Over one-third (36 percent) of health nonprofits had revenues of \$1 million or more, including 12 percent with revenues of \$10 million or more. Only education nonprofits had a similar concentration of very large nonprofits (\$10 million or greater). See Figure 22.
 - Health nonprofits are less likely (17 percent) to include organizations with revenues of less than \$25,000 than other fields, except for religious nonprofits. Very few (2 percent) had no revenues compared to the sector overall.
- Assets and Liabilities. Health nonprofits also tend to have much larger asset holdings and face larger liabilities than other fields. On average, they hold \$24.1 million of assets and face \$16.2 million in liabilities.
 - One third (34 percent) hold \$1 million or more in assets, more than any other field and considerably above the sector overall (20 percent). Moreover, only 10 percent of health nonprofits hold no assets, the least of any field except for religious nonprofits. See Figure 24.
 - Although two-fifths (41 percent) have no liabilities, the lowest percent of any field, health nonprofits are more likely to have \$1 million or more in liabilities (24 percent) than any other field and three times the rate for the sector overall.
- Changes in Finances. Health nonprofits experienced similar changes in revenues and expenses, and both increased considerably compared to other fields.
 - Revenues increased either significantly (23 percent) or moderately (52 percent) for three quarters of health nonprofits, the highest percentage of any field and considerably above the overall sector. At the same time, revenues decreased for

only 11 percent, the lowest for any field. See Figure 26.

- Paralleling these trends, expenses increased either significantly (44 percent) or moderately (29 percent) for almost three quarters, more than for any other field. However, significant increases in revenues still lagged expenses by a factor of almost two-to-one (23 vs. 44 percent). Costs decreased for only 6 percent, less than other fields except for education and arts, culture, and humanities. See Figure 25.

- **Deficits and Surpluses.** The fiscal status of health nonprofits was comparable to the sector as a whole, although some had significant surpluses. One quarter (25 percent) ran a deficit for the most recent fiscal year, but almost two-fifths (38 percent) had moderate or significant surpluses, the second highest proportion, except for arts, culture, and humanities nonprofits. See Figure 27.

Revenue Sources: Many health nonprofits receive a substantial amount of revenue from government agencies.

- Over one-quarter (28 percent) of health nonprofits in Indiana receive more than half of their revenue from government or public agencies, more than any other field and four times the overall sector. See Figure 28.
- One third (33 percent) rely mainly on donations and gifts and only 11 percent depend primarily on dues, fees, and the sale of goods or services, a lower proportion than any other field except for religious nonprofits. One sixth (16 percent) of health nonprofits do not have a dominant source of funding and rely on a mix of sources.

Combined Revenue Profile. For the overall nonprofit health field, the major source of revenue is fees, sales, and other charges, followed by government funding.

- More than half (51 percent) of the combined revenues of Indiana health nonprofits come from fees, sales and related charges, substantially above the sector as a whole (36 percent) and second only to environmental and animal nonprofits (61 percent). See Figure 29.

- Government funding (44 percent) accounts for almost as much as fees, sales and related charges, similar to the education and human service fields and notably above the sector as a whole (36 percent).

Arts, Culture, and Humanities Nonprofits: Only 4 percent of Indiana nonprofits are arts, culture, or humanities organizations. This includes various media and communications organizations; visual arts and museums; performing arts, humanities and historical societies; as well as arts service organizations.

Target Population: Arts, culture and humanities nonprofits are somewhat less likely to target some groups than nonprofits in other fields.

- One half (54 percent) of arts, culture, and humanities nonprofits target their programs or activities to a particular age group or geographic region (48 percent), somewhat less than for the sector as a whole. However, 28 percent target by ethnic group, more than any other field. See Figure 18 and Figure 19.

Demand for Services and Programs: Changes in demand for services and programs for arts, culture, and humanities nonprofits tended to mirror the sector as a whole with most reporting increased demand.

- Demand for services increased moderately (39 percent) or significantly (12 percent) for one half of arts, culture, and humanities nonprofits over the last three years. See Figure 20.
- Demand decreased moderately or significantly for 10 percent of arts, culture, and humanities nonprofits, only environment and animal protection and mutual benefit nonprofits had greater percentages of decreased demand.

Age of Organization: Compared to the overall sector, arts, culture and humanities nonprofits are relatively young.

- Two-fifths (40 percent) of arts, culture, and humanities nonprofits were established since 1990, more than any other field and twice as high as for the sector as a whole, while only 9 percent were founded before 1930, the least of any field except for environment and animal protection nonprofits. See Figure 21.

Size and Finance: Arts, culture, and humanities nonprofits are generally small and financially stable; as such they resemble public and societal benefit nonprofits.

- **Revenues and Expenses.** Arts, culture, and humanities nonprofits had average revenues of \$435,000 and average expenses of \$444,000, but half had revenues of \$8,000 or less and expenses of \$13,000 or less.
 - Almost two-thirds (63 percent) had revenues of less than \$100,000. No other field has such a large proportion of very small organizations except for mutual benefit nonprofits. Fifteen percent had no revenues, the highest proportion of any field and twice the percent for the sector as a whole. See Figure 22.
 - One half (52 percent) had expenses of \$25,000 or less, a higher proportion than any other field except environment and animal protection and mutual benefit nonprofits. Sixteen percent had expenses of \$1 million or more. See Figure 23.
- **Assets and Liabilities.** Most arts, culture and humanities nonprofits have very few assets or liabilities.
 - Two-fifths (42 percent) of arts, culture, and humanities nonprofits held less than \$25,000 in assets and another one quarter (23 percent) held no assets. Despite the prevalence of relatively small asset holdings, 14 percent report \$1 million or more in assets. See Figure 24.
 - Almost two-thirds (63 percent) had no liabilities and only 1 percent faced liabilities of \$1 million or more, the lowest percentage of any field except for environment and animal protection nonprofits.
- **Changes in Finances.** While not exempt from fiscal concerns, arts, culture, and humanities nonprofits do not face the magnitude of challenges that we find in other fields.
 - Only 17 percent of arts, culture, and humanities nonprofits reported a decrease in revenues (including 8 percent with significant decrease), the lowest proportion of any field except for health

nonprofits. Three-fifths (57 percent) reported an increase in revenues (including 22 percent with a significant increase), more than any field except for health and education nonprofits. See Figure 26.

- Arts, culture and humanities nonprofits were also slightly less likely than other fields to see decreases in expenses, with only 3 percent reporting a moderate or significant decrease. At the same time, two-thirds (65 percent) experienced an increase in expenses, including 11 percent with a significant increase in expenses. See Figure 25.

- **Deficits and Surpluses.** One third (33 percent) of arts, culture, and humanities nonprofits experienced either a deficit (26 percent) or broke even (7 percent) the lowest proportion of any field. Additionally, almost one half (45 percent) had either a modest or significant surplus, more than any other field. See Figure 27.

Revenue Sources: One half of arts, culture, and humanities organizations rely on two dominant sources of funding.

- Three out of ten (30 percent) of arts, culture, and humanities nonprofits received more than half of their revenue from dues, fees, or the sale of goods and services and another one-fifth (20 percent) relied on special events as their dominant source of funding. See Figure 28.
- Only 1 percent depends on the government as their dominant source of funding. Fourteen percent had no revenues, the highest proportion of any fields.

Combined Revenue Profile. The overall nonprofit arts, culture and humanities field as a whole depends heavily on donations, earned income, and various other sources

- Donations account for 30 percent of the combined revenues of Indiana arts, culture and humanities nonprofits, substantially above the sector as a whole (17 percent). See Figure 29.
- Dues, fees, and sales account for 26 percent, less than for the sector as a whole (37 percent), while

various other sources (including interest and endowment income) account for 36 percent.

Environment and Animal Protection Nonprofits:

Only 3 percent of our respondents identified their mission as environmental (1.5 percent) or animal (1.5 percent) protection. Given the small number of organizations involved, we offer the following conclusions from the data with a note of caution.

Target Population: Environment and animal protection nonprofits tend to target at comparable or lower levels as the sector as a whole.

- Almost one-half (47 percent) of environment and animal protection nonprofits target by geographic regions and two-fifths (38 percent) target by age. See Figure 18.

Demand for Services and Programs: Demand for services for environment and animal protection nonprofits generally increased, as was the case for the sector as a whole, although these nonprofits were more likely to experience a decrease in demand over the last three years.

- Almost one half (49 percent) of environment and animal protection nonprofits experienced a moderate or significant increase in demand for services and programs over the past three years, comparable to the sector average. See Figure 20.
- One sixth (16 percent), however, experienced either a moderate or significant decrease in demand for services, more than any other field except for mutual benefit nonprofits.

Age of Organization: Environment and animal protection nonprofits are relatively young.

- One third (35 percent) of environment and animal protection nonprofits were established since 1980, more than any other field except for arts, culture, and humanities. Only 1 percent were established before 1930, the lowest of any field. See Figure 21.

Size and Finances: Environment and animal protection nonprofits are generally smaller than most other nonprofits in the sector.

- **Revenues and Expenses.** On average, environment and animal protection non-profits reported total revenues of \$280,000 and expenses of \$263,000, with median revenues of \$28,000 and median expenses of \$8,100.
 - Only 6 percent of environment and animal protection nonprofits had revenues of \$1 million or more. Only mutual benefit nonprofits had a similarly small concentration of large nonprofits. See Figure 22.
 - Two thirds (67 percent) had revenues of less than \$100,000, more than any other field except for mutual benefit nonprofits. Very few (2 percent) had no revenues compared to the sector as a whole.
 - Similar to revenues, only 6 percent had expenses of \$1 million or more, about half the rate for the sector as a whole. Two-thirds (64 percent) had expenses of less than \$100,000 and very few (2 percent) had no expenses compared to the sector average. See Figure 23.
- **Assets and Liabilities.** Environment and animal protection nonprofits tend to have smaller asset holdings and relatively fewer liabilities than other fields.
 - Over one third (35 percent) reported having no assets, the highest percentage of any field and about double the percent for the sector overall. Another 29 percent had assets of less than \$25,000. See Figure 24.
 - Three quarters (75 percent) had no liabilities and almost one-fifth (17 percent) had less than \$25,000 in liabilities. Less than 1 percent had liabilities of \$250,000 or more, the lowest percentage by far of any of the fields.
- **Changes in Finances.** Environment and animal protection nonprofits are less likely to experience either increases in revenues or expenses, indicating a stable financial situation.
 - Revenues increased either moderately or significantly for only 31 percent of environment and animal protection nonprofits; less than for other fields except mutual benefit nonprofits. Almost

half (47 percent) report that revenues stayed about the same, more than any other field. See Figure 26.

- Although expenses increased for almost one half (47 percent) of these nonprofits, this is less than for all other fields except for public and societal benefits. At the same time, 11 percent reported a moderate or significant decrease in expenses, more than any other field except for public and societal benefit nonprofits. The remaining 41 percent reported no change in expenses. See Figure 25.

- **Deficits and Surpluses.** Although environment and animal protection nonprofits experience lower levels of changes in finances, overall they are most likely to experience deficits (32 percent) or to break even (37 percent). At the same time, however, over one quarter (27 percent) had significant surpluses, more than any other field. See Figure 27.

Revenue Sources: Many environment and animal protection nonprofits rely on a mix of funding sources.

- Three-fifths (61 percent) of environment and animal protection nonprofits in Indiana receive more than half of their revenue from donations or from fees, dues, and sales of goods and services. Another 29 percent, however, relies on a mix of funding with no dominant source of revenue. Only 1 percent receives more than half of their funding from government sources. See Figure 28.

Combined Revenue Profile. The environmental and animal protection field overall relies primarily on dues, fees, sales, and other charges, followed by donations.

- More than three-fifths (61 percent) of the combined revenues of Indiana environment and animal protection nonprofits come from dues, fees, sales and related charges, substantially above the sector as a whole (37 percent) and more than for any other field. See Figure 29.
- Donations account for almost a quarter (23 percent) of the combined revenues, more than for the sector as a whole (17 percent).

III. SERVICE CAPACITY

To effectively address their missions Indiana nonprofits must deliver programs that meet the needs of their clients or members in appropriate locations and formats. They must also secure the necessary technological resources to deliver the services, given their available finances. Here we review the types of programs Indiana nonprofits deliver, the number of clients or members they serve, and how accessible the services are. We then examine their service capacity and some of the key challenges they face in delivering programs.²⁴

Service Portfolios: Nonprofits face contradictory pressures between specializing in a narrow range of services that are closely linked to their mission and developing a broader service portfolio that may more fully address the needs and interests of their clients, members, and/or funders. Many nonprofits provide a wide range of programs. We examine which three programs they considered their most important and whether they consider expanding health and human service activities.²⁵

- **Most important programs.** Almost half (46 percent) of Indiana nonprofits listed some type of human services among their three most important programs, although only 29 percent of Indiana nonprofits are classified as human services organizations.²⁶ See Figure 30.
 - As expected, almost all (87 percent) human service nonprofits included some type of human services in their top three programs, as did 48 percent of mutual benefit, and one-third of religious (34 percent) and health (32 percent) nonprofits.
- Public and societal benefit programs are the second most frequent type of programmatic activities. These programs are a top priority for 34 percent of non-

²⁴ See Appendix D for similar information for selected Indiana regions.

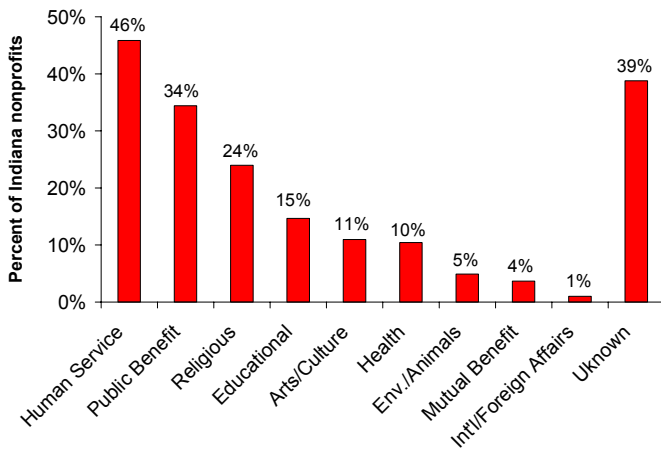
²⁵ We used self-reports of the top three most important programs or activities to assign codes to programmatic activities using the NTEE typology (see Appendix A).

²⁶ Because our classification scheme of major programmatic activities was based on the NTEE typology, we are likely to have categorized some programmatic activities or services as ‘human services’, such as recreation or housing that may fall outside the traditional definition of human services that many nonprofits may use. Thus, the percentages providing human service that we report here may be higher than if the traditional definition was used.

profits, although only 19 percent of nonprofits are public and societal benefit organizations.

for 15 percent of mutual benefit and 11 percent of public and societal benefit nonprofits.

Figure 30: Overall percentage of major programmatic activities provided by nonprofits, Indiana nonprofits (n=2,009 to 2,207)



- Three quarters (74 percent) of public and societal benefit nonprofits consider these programs a top priority, as do 51 percent of education and 38 percent of mutual benefit organizations. One quarter of arts, culture, and humanities (27 percent), human services (27 percent), health (25 percent), and environment and animal protection (25 percent) organizations also include these programs among their three most important.
- One quarter (24 percent) of nonprofits listed religious programs among their top three, and these are almost exclusively religious organizations.
- One sixth (15 percent) of nonprofits included education programs, almost twice as many as are classified as educational organizations (8 percent).
 - Two-thirds (67 percent) of education nonprofits reported education programs as a top priority, while 21 percent of public and societal benefit nonprofits do so as well.
- For health programs, one tenth (10 percent) of nonprofits consider these programs as top priorities in their service portfolios, although only 5 percent are classified as health organizations.
 - Health programs are a top priority for the vast majority (88 percent) of health nonprofits, but they are listed as one of the top three programs

- If we combine health and human services, 50 percent of nonprofits in Indiana include some of these types of services among their three most important programs, including the vast majority of health (90 percent) and human services nonprofits (89 percent).
- Expanding health and human services. Perhaps reflecting the already pervasive involvement in health and human services among Indiana nonprofits, very few (3 percent) that do not currently provide these services reported that they have plans to do so in the next two years.²⁷

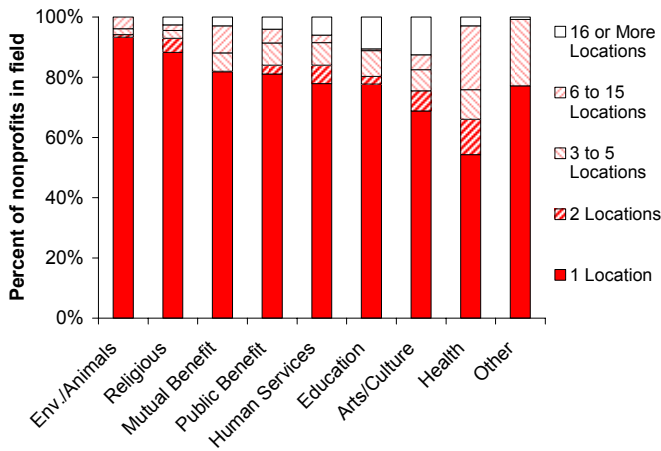
- Public and societal benefit nonprofits were most likely (6 percent) to have plans to provide human services and health programs in the future.
- In addition, 15 percent of environment and animal protection and of health nonprofits and 13 percent of religious nonprofits reported that they had interest in providing these services, but no definite plans.

Service Locations and Fee Structures: The levels of services nonprofits provide depend on how available and easy to access their services are to potential clients or members. Many Indiana nonprofits offer their services through multiple locations and provide services at below cost.

- Number of Service Locations. The vast majority (81 percent) of nonprofits provide their services through a single location. The rest have 2 or more locations including 5 percent with 16 or more locations.
 - Health nonprofits are least likely (54 percent) to have only one service location, while environment and animal protection are most likely (93 percent). See Figure 31.

²⁷ Our survey included a question asking respondents to indicate if they plan to provide in the near future health or human services. Because we used a more expansive definition of human services than is used by most nonprofits, many nonprofits may have indicated that they did not provide these types of services and have plans to provide in the future even though according to our definition and coding of other responses they already provide such services.

Figure 31: Number of Service Locations by major field, Indiana nonprofits (n=1,877)



- Over one-tenth of arts, culture, and humanities (13 percent) and education (11 percent) nonprofits have 16 or more service locations, over twice the sector average. Health nonprofits are most likely (43 percent) to have a moderate number of service locations (between 2 and 15 locations).

- Fee Structures.** Indiana nonprofits use a variety of fee structures for their services or programs. They may provide services at no cost, charge fees based on the financial capacity of recipients or charge based on the type or amount of service provided.
- Most nonprofits provide some or all of their services for free.

- Over one half (55 percent) of nonprofits provide *all* services at no cost and 11 percent charge fees based on capacity to pay for *all* of their services. Only 17 percent charge fees based on type or amount of service for *all* of their services

- Religious nonprofits are most likely (72 percent) to provide *all* services at no cost while arts, culture, and humanities nonprofits are least likely (26 percent) to do so. See Figure 32.
- Two-fifths of mutual benefit (39 percent) and one quarter (23 percent) of health nonprofits charge fees based on type or amount of service for *all* services, while only 6 percent of religious nonprofits do so. See Figure 33.

Figure 32: Services provided at no cost by major field, Indiana nonprofits (n=1,654)

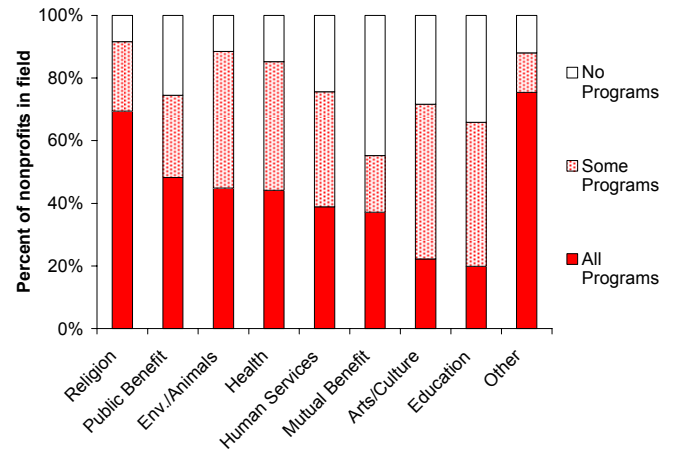
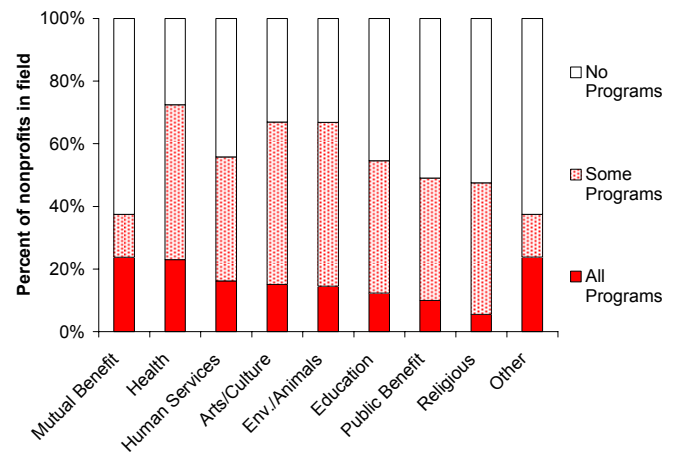


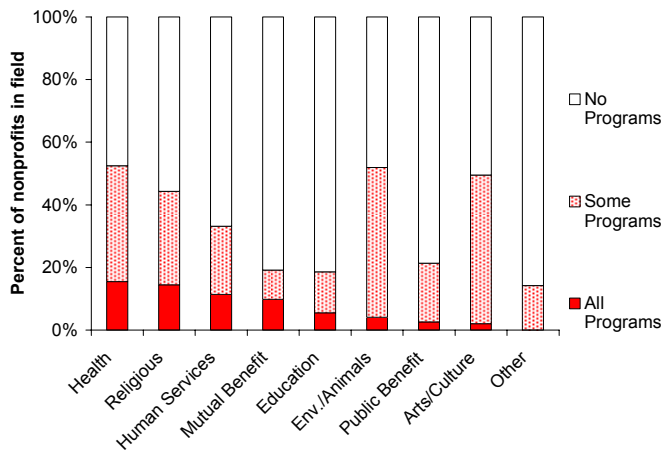
Figure 33: Services provided for fee based on type or amount of service by major field, Indiana nonprofits (n=1,120)



- Although relatively few nonprofits use a fee for service based on financial capacity for *all* of their programs, 18 percent of mutual benefit nonprofits use this fee structure, more than any other field. Arts, culture, and humanities nonprofits, by contrast, are least likely (2 percent) to do so. See Figure 34.

- Over one-third (36 percent) offer *some* programs at no cost, while one half (49 percent) use a fee for service based on type or amount of service for *some* programs and 29 percent use a fee for based on capacity to pay for *some* programs.
- Only one-tenth (9 percent) of nonprofits do not provide any services at no cost.

Figure 34: Services provided for fee based on financial capacity to pay by major field, Indiana non-profits (n=1,131)



- Almost one-fifth (18 percent) of mutual benefit and arts, culture, and humanities nonprofits do not provide *any* free services, the highest percentages of any field and twice the sector average. Only 5 percent of religious and public societal benefit nonprofits do not provide *any* services at no cost.
- Almost one half (48 percent) of religious nonprofits do not use a fee for service based on type or amount of service for *any* of their programs. Only one quarter (23 percent) of education and arts, culture, and humanities nonprofits do not use this fee structure for *any* of their programs.
- With respect to fee for service based on financial capacity of recipients, three-quarters (73 percent) of education nonprofits do not use this fee structure at all, while only two-fifths (41 percent) of arts, culture, and humanities nonprofits do not use this fee structure at all.

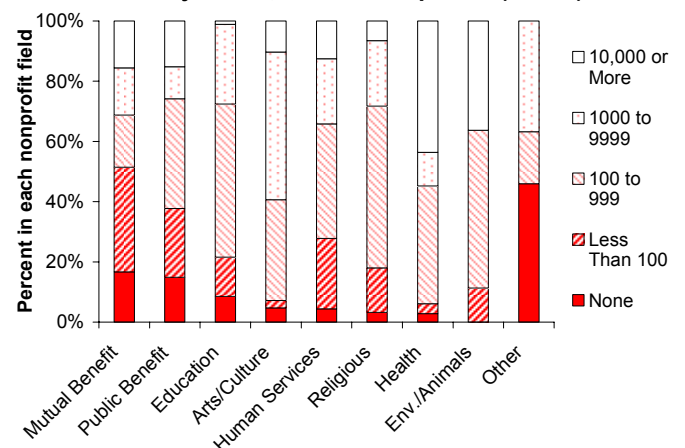
Service Capacities and Challenges: We previously highlighted the reported changes in demands for services and programs over the past three years for both the sector as a whole and for each of the major fields. To get a better sense of the service capacity needed to meet these changes in demand, we look here at the existing levels of service provided by Indiana nonprofits and whether nonprofits track their clientele. We also review the challenges of attracting new clients, communicating with and

meeting the needs and interests of existing clients, and undertaking program evaluations.

- Levels of Service.** Most Indiana nonprofits serve relatively few clients or members, but a sizable portion serves a large number of individuals or organizations.

 - For those that track or can estimate the number of clients or members they serve, almost two-thirds (64 percent) reported that they served less than 1,000 individuals during the most recent fiscal year and 18 percent served less than 100 individuals.²⁸
 - However, 21 percent served between 1,000 and 9,999 individuals and 15 percent served 10,000 or more individuals.
 - Health nonprofits are most likely to serve a large number of individuals; 45 percent serve 10,000 or more individuals, three times the sector average. By contrast, less than one tenth (7 percent) of religious nonprofits serve 10,000 or more individuals. Figure 34.

Figure 34: Number of duplicative individuals served by major field, Indiana nonprofits (n=735)



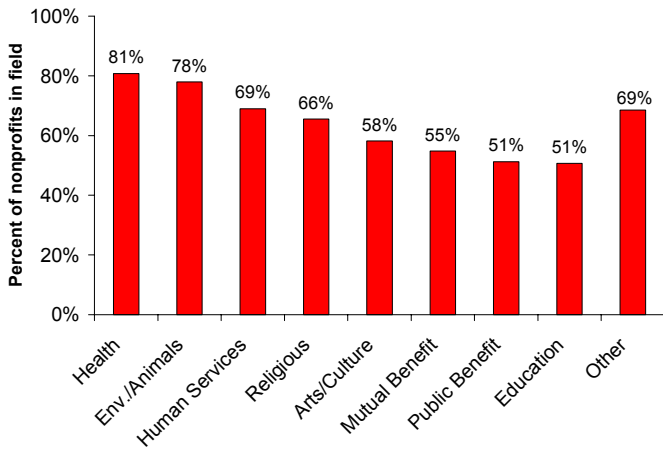
- At the other end of the spectrum, 42 percent of mutual benefit nonprofits serve less than 100 individuals, while only 3 percent of arts,

²⁸ The total number served is usually a duplicative count, meaning clients (individuals) using multiple services are counted for each service. Services may range from intensive one-on-one interactions to distribution of information through the mass media.

culture, and humanities, and health nonprofits serve less than 100 individuals.

- For those nonprofits that serve other organizations, three-fifths (58 percent) served 10 or more organizations in most recent fiscal year.²⁹ Another one quarter (24 percent) served between 4 and 9 organizations. The remaining 18 percent served 3 or fewer organizations.
- **Tracking Service Recipients.** To meet not only current but also future demands for services, nonprofits need to have an accurate record of who they serve. Overall, the majority (63 percent) of Indiana nonprofits track the number of individuals or organizations served, although more than a third (37 percent) does not.
 - Four-fifths (81 percent) of health nonprofits track the number of individuals or organizations served, more than any other field. Almost as many (78 percent) environment and animal protection nonprofits also track clientele or members. See Figure 36.

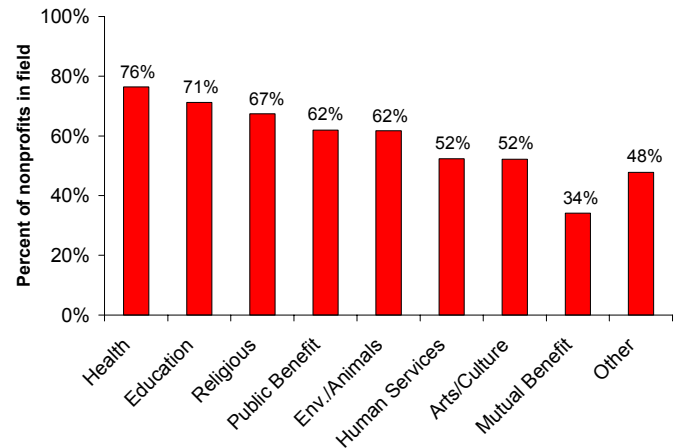
Figure 36: Percent tracking clients or members by major field, Indiana nonprofits (n=2,082)



- Education and public and societal benefit nonprofits are least likely to track service levels, although one half (51 percent) of each field does track their clientele.

- **Computerized Client Record Systems.** An important tool for maintaining up-to-date and accurate information on service levels and program participants is a computerized client, member, or program record system. Less than two-thirds (59 percent) have such a system.
 - Health nonprofits are most likely (77 percent) to have a computerized record system followed by 71 percent of education nonprofits. By contrast, only one third (34 percent) of mutual benefit nonprofits have computerized record systems. See Figure 37.

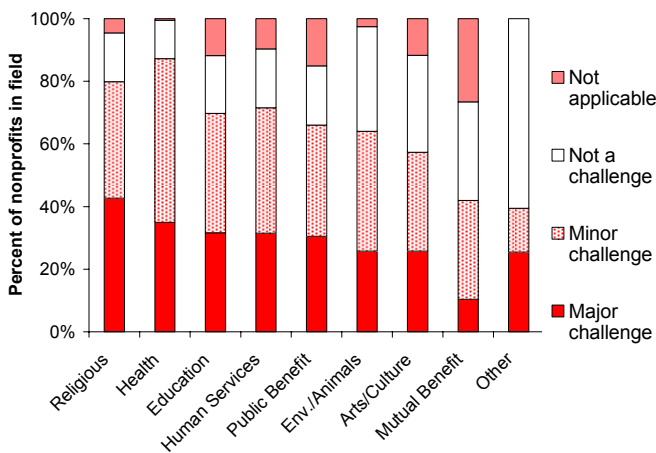
Figure 37: Use of computerized records by major field, Indiana nonprofits (n=2,026)



- **Meeting needs of current clients or members.** Notwithstanding existing levels of service and recent growth in demands for services, many Indiana nonprofits are concerned with retaining or expanding their base of clients or members.
 - More than two-thirds (70 percent) of nonprofits view meeting the needs and interests of current members or clients as either a minor or major challenge, including 32 percent who view it as a major challenge. One fifth (20 percent) do not consider meeting client needs or interests to be a challenge at all.
 - Religious nonprofits are most likely (43 percent) to consider meeting client needs and interests as a major challenge while health nonprofits are mostly likely (87 percent) to consider this as either a minor or major challenge. See Figure 38.

²⁹ The total number served is a duplicative count, that is, clients (or organizations) that use multiple services are counted for each service.

Figure 38: Challenges in meeting needs of clients or members by major field, Indiana nonprofits (n=1,958)

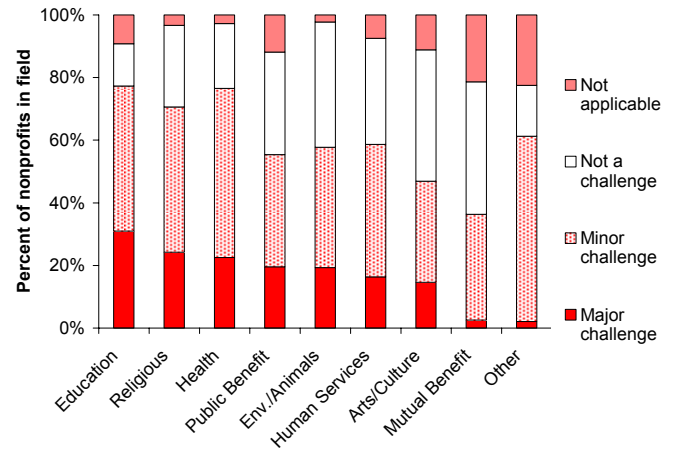


- Environment and animal protection nonprofits are most likely (33 percent) to view meeting client needs or interests as not a challenge at all.
 - Involvement in formal collaboration or informal networks appears to facilitate meeting client or member needs. Over one half (54 percent) of nonprofits reported that collaboration or networks made it easier to meet client needs, while one quarter (27 percent) reported that it had no impact.

- Communicating with clients or members.** Three-fifths (61 percent) of nonprofits consider communicating with clients or members as either a minor or major challenge, although twice as many view it as a minor (42 percent) rather than a major (19 percent) challenge. Thirty percent do not consider client communication as a challenge at all.

- Thirty one percent of education nonprofits consider client communication a major challenge, more than any other field, while three quarters (78 percent) of health nonprofits consider communication to be a minor or major challenge. See Figure 39.
 - Two-fifths (42 percent) of arts, culture, and humanities and of mutual benefit nonprofits do not view communication as a challenge at all.

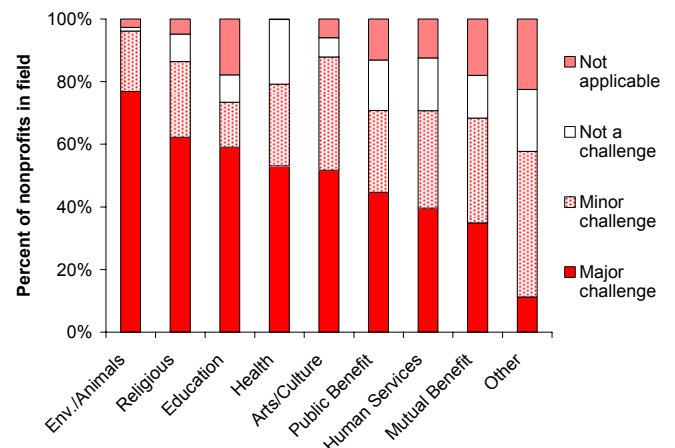
Figure 39: Challenges in communicating with clients or members by major field, Indiana nonprofits (n=1,948)



- Attracting new members or clients.** Half of Indiana nonprofits (50 percent) considered it a major challenge to attract new members or clients, while another 27 percent consider it a minor challenge. Only 13 percent did not view this as a challenge at all.

- Almost all of environment and animal protection nonprofits consider attracting new member or clients to be either a minor or major challenge (96 percent), with over three quarters (77 percent) viewing this as a major challenge, more than any other field. See Figure 40.

Figure 40: Challenges in attracting new members by major field, Indiana nonprofits (n=1,977)



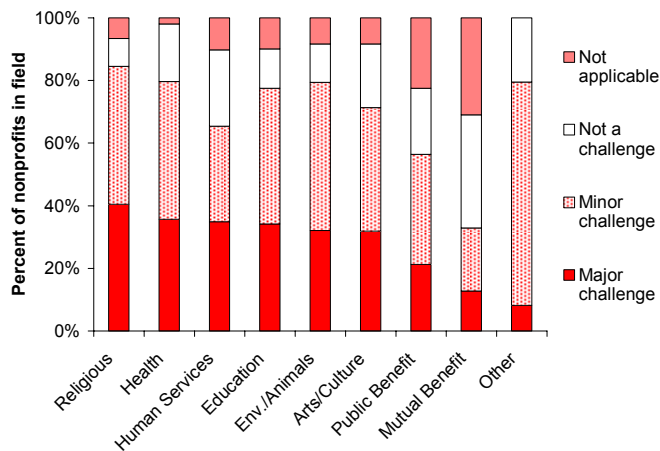
- Almost two-thirds (62 percent) of religious nonprofits also view expanding the base of clients or members as a major challenge. One-fifth (21 percent) of health nonprofits do not view attracting new members or clients as a challenge at all.

- Nonprofits face some, but not widespread competition in attracting new clients members. About a quarter (27 percent) of nonprofits reported competition with other nonprofits, businesses, or government agencies in attracting clients or members.

- **Delivering high quality services.** To meet the needs of existing clients or members and attract new ones, nonprofits must deliver high quality programs. As noted earlier, Indiana nonprofits offer a wide array of programs or activities to diverse clients with corresponding challenges in doing all of them well. More than two-thirds (69 percent) consider delivering high quality programs and services as either a minor (32 percent) or major (37 percent) challenge. Only 19 percent did not view delivery of high quality programs as a challenge at all.

- Four-fifths (79 percent) of both health and environment and animal protection nonprofits considered the quality of services as a minor or major challenge, while only one third (33 percent) of mutual benefit nonprofits did so. Religious nonprofits were most likely (40 percent) to view quality of services as a major challenge. See Figure 41.

Figure 41: Challenges in providing high quality services by major field, Indiana nonprofits (n=1,964)



- Competition between nonprofits and other organizations for delivery of programs or services, while present, does not appear to be a pervasive problem; only one-fifth (22 percent) reported competition for service or program delivery with

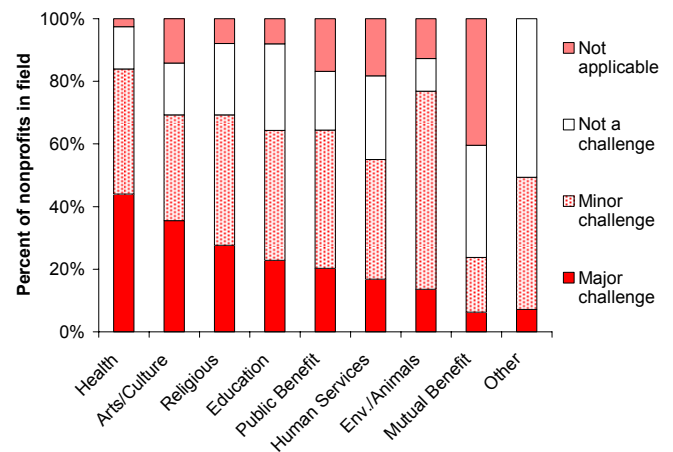
other nonprofits, businesses, or government agencies.

- **Evaluating programs or outcomes.** Given challenges in delivering quality services, it is not surprising that many Indiana nonprofits also reported that they found it a challenge to evaluate or assess program outcomes or impact.

- Three-fifths of nonprofits consider program evaluation and assessment as either a minor (40 percent) or major (22 percent) challenge, while 24 percent did not consider this a challenge at all and 15 percent did not view program evaluation as applicable to their organization.

- Health nonprofits were most likely (85 percent) to consider program evaluation a challenge with 45 percent viewing it as a major challenge. Over one third (36 percent) of arts, culture, and humanities nonprofits also consider program evaluation a major challenge. See Figure 42.

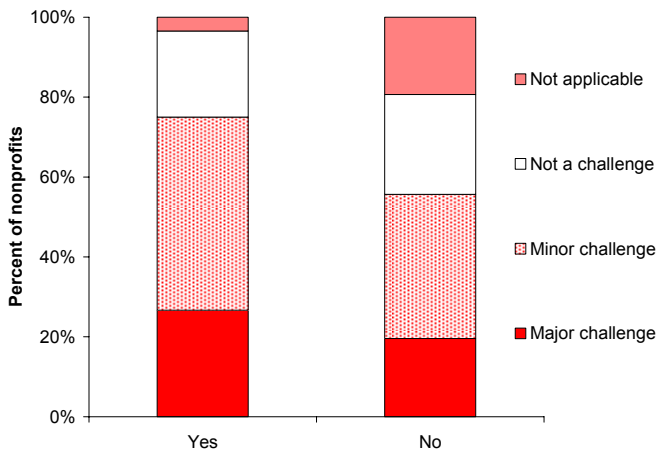
Figure 42: Challenges in conducting program evaluations or assessments by major field, Indiana nonprofits (n=1,938)



- Mutual benefit nonprofits appeared to be the least concerned with program evaluation; only 6 percent viewed it as a major challenge, one-third (36 percent) did not consider it a challenge at all, and two-fifths (40 percent) reported it as not applicable to their organizations, representing the extremes for any of the fields.

- Only 30 percent of nonprofits completed a program evaluation or assessment during the past two years. Health nonprofits were most likely (53 percent) to have done so, followed by 34 percent of education nonprofits. By contrast, only 16 percent of environment and animal protection nonprofits had conducted an assessment during the same time period.
- Nonprofits that had actually completed a program evaluation within the past two years were more likely (75 percent) to report that completing an evaluation was a challenge than those that had not done so (56 percent). Thus, some nonprofits may not consider program evaluation a challenge because they have not actually done one. See Figure 43.

Figure 43: Percent reporting challenges in conducting program evaluations or assessments by whether completed an evaluation in last two years, Indiana nonprofits (n=1,875)



IV. HUMAN RESOURCES

To deliver services and programs, Indiana nonprofits need adequate human resources. Although many nonprofits have paid staff, many also rely heavily on volunteers, not counting boards of directors that also carry out important work. We examine each of these types of human resources as well as challenges associated with managing them.³⁰

Paid Staff: One half (52 percent) of Indiana nonprofits have paid employees, including in most cases (81 percent) a paid executive director. The rest rely exclusively on volunteers to carry out their activities.

- Staff size. As expected given the low revenues of many nonprofits, total staff size is also relatively small: 79 percent have a paid staff of no more than 15 full-time equivalents (FTE),³¹ and 41 percent have a staff of 2 FTEs or less. Only 8 percent had staffs of more than 50 FTEs.
 - Mutual benefit nonprofits are the most likely (64 percent) to have very small staffs while health and education fields are the most likely (29 and 24 percent, respectively) to have very large staff sizes (more than 50 FTEs). Human service nonprofits tend to have the most uniform distribution of staff sizes. See Figure 44.
- Recruiting and retaining staff. Perhaps reflecting the fact that many nonprofits do not have paid staff, only 15 percent view recruiting and retaining qualified staff as a major challenge while another 30 percent considered it a minor challenge.
 - One third (32 percent) of health nonprofits consider staff recruitment and retention to be a major challenge, more than any other field. One quarter (26 percent) of environment and animal protection nonprofits also view staff recruitment

³⁰ See Appendix E for similar information for selected Indiana regions.

³¹ We computed the number of paid FTE staff by summing the number of full-time plus one-half the number of part-time employees reported by respondents. It is only a rough estimate of actual staff capacity, since some part-time staff may work almost full-time and others very few hours per week. If respondents reported only the number of full-time or the number of part-time employees, we assumed that the non-reported value was zero for purposes of calculating the total FTE staff.

and retention to be a major challenge. See Figure 45.

Figure 44: Number of paid FTEs by major field, Indiana nonprofits (n=1,111)

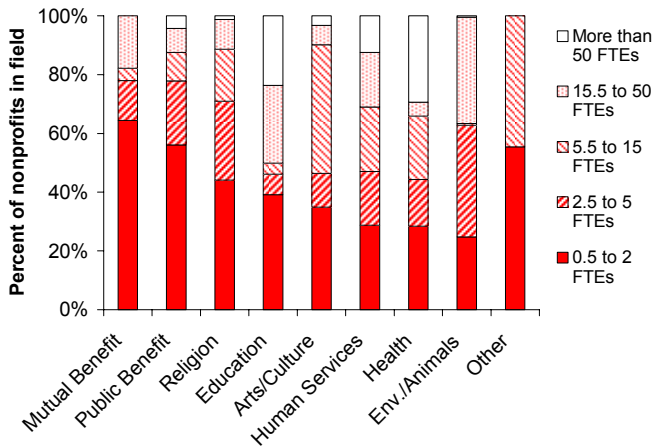
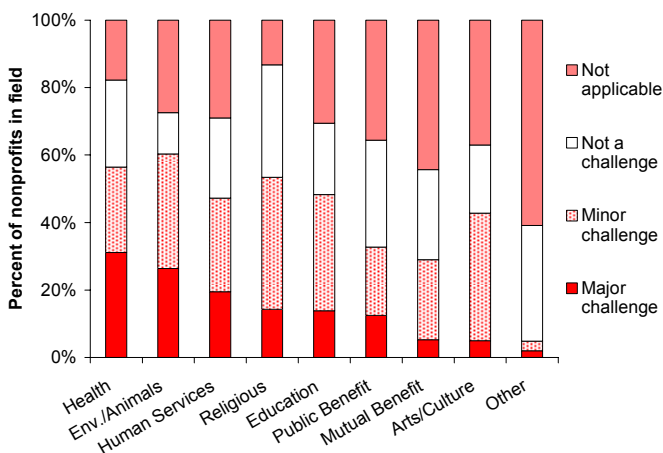


Figure 45: Challenges in recruiting and retaining qualified staff by major field, Indiana nonprofits (n=1,947)

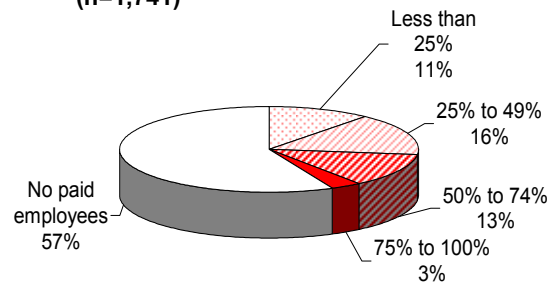


- One third of religious (33 percent) and public and societal benefit (32 percent) nonprofits did not view staff recruitment and retention as a challenge at all.
- Participation in formal collaboration or informal networks does not appear to significantly help nonprofits recruit or retain staff, but neither does it make it harder. Only one-fifth (19 percent) of nonprofits involved in collaborations or networks reported that this made it easier to recruit or retain staff, while 45 percent indicated that it had no impact and 3 percent felt it made recruitment or retention harder.

- **Staff compensation.** On average, staff compensation (salaries, wages, and benefits) absorbs half or more of total expenses for many nonprofits with paid employees, but for a substantial number, it is less than half of their expenses.

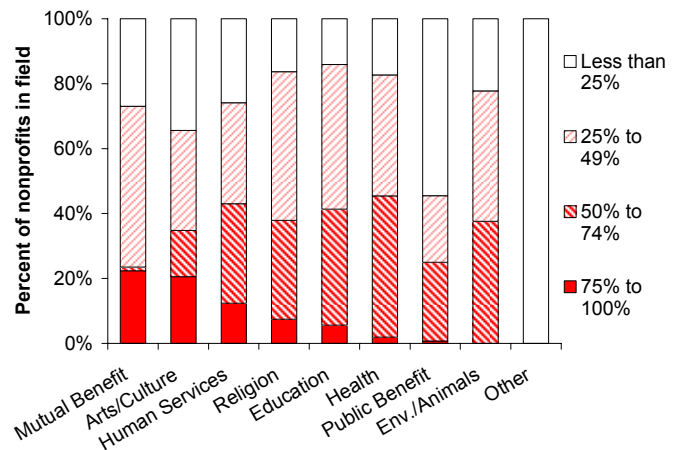
- Almost two-fifths (37 percent) of Indiana nonprofits have compensation levels that constitute more than half of total expenses. See Figure 46.

Figure 46: Staff compensation as a percentage of total expenses by major field, Indiana nonprofits (n=1,741)



- At the other extreme, one quarter (26 percent) report levels of compensation that absorb less than 25 percent of total expenses. For another two-fifths (37 percent) compensation absorbs between a quarter and half of total expenses.
- Employee compensation as a percent of expenses is notably high (half or more of total expenses) for over two-fifths of the health (46 percent) and human services (43 percent) nonprofits. See Figure 47.

Figure 47: Staff compensation as percent of expenses by major field, Indiana nonprofits (n=1,741)

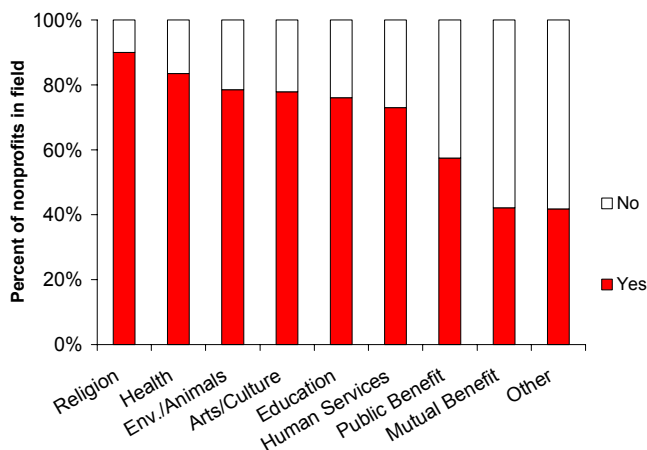


- However, one-fifth (22 percent) of mutual benefit nonprofits have compensation levels that absorb 75 percent or more of expenses, followed closely by 21 percent of arts, culture, and humanities nonprofits.
- Public and societal benefit nonprofits have the lowest compensation to expense ratios; 55 percent of these organizations have compensation that is less than 25 percent of expenses, twice the sector average.

Volunteers: Most nonprofits rely extensively on volunteers (other than board members) to carry out activities and most nonprofits consider volunteers as very important or essential to the work of the organization.

- Use of volunteers. Most (73 percent) Indiana nonprofits use volunteers, other than board members, to carry out some activities, and for most of these, volunteers appear to be important to the organization.
 - The vast majority (90 percent) of religious nonprofits rely on volunteers, more than any other field. By contrast, volunteers are used by only two-fifths (42 percent) of mutual benefit and three-fifths (57 percent) of public and societal benefit nonprofits. See Figure 48.

Figure 48: Use of volunteers during most recent fiscal year by major field, Indiana nonprofits (n=2,064)

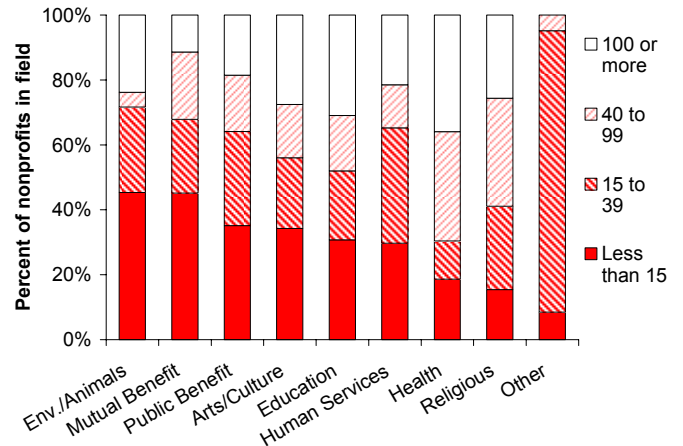


- Number of volunteers. Almost one half (45 percent) of Indiana nonprofits used a large number of volunteers (40 or more) other than board members during the most recent fiscal year, including 24 percent that

used 100 or more volunteers. However, 27 percent used less than 15 volunteers.

- Health nonprofits are most likely (70 percent) to use a large number of volunteers (40 or more), followed by three-fifths (59 percent) of religious nonprofits. See Figure 49.

Figure 49: Number of volunteers by major field, Indiana nonprofits (n=1,169)

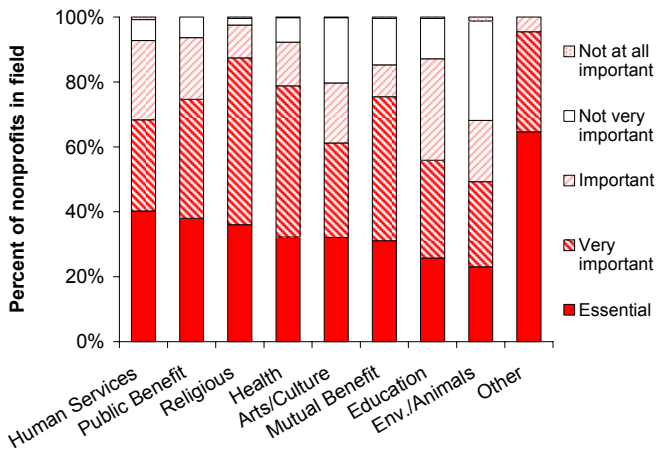


- Only 28 percent of environment and animal protection and 32 percent of mutual benefit nonprofits used over 40 volunteers. Rather, almost one half (45 percent) of these nonprofits relied on less than 15 volunteers.

- Importance of volunteers. On average, the vast majority (74 percent) of nonprofits consider volunteers to be either *very important* (38 percent) or *essential* (36 percent) to the work of the organization. Another one-fifth (18 percent) consider volunteers as *important* while only a small minority (8 percent) report that volunteers are *not at all* or *not very important* to the work of their organization.³²
 - Volunteers are particularly important to religious nonprofits: 88 percent consider volunteers as either very important or essential, as do 79 percent of health nonprofits. See Figure 50.

³² “Essential” here means that the organization relies entirely on volunteers to carry out its mission. “Very important” means that the organization depends on volunteers for a wide range of tasks, but not all. “Important” means that the organization depends on them for several key tasks. “Not very important” means that volunteers are used for only non-essential tasks, and “not at all important” means that the mission could be achieved without using volunteers.

Figure 50: Importance of volunteers to organization by major field, Indiana nonprofits (n=1,514)



- Volunteers appear to be least important for environment and animal protection nonprofits, one third (32 percent) of these organizations considered volunteers as not at all or not very important. One-fifth (20 percent) of arts, culture, and humanities nonprofits also view volunteers as not at all or not very important.

- **Formal volunteer recruitment and training Programs.** Despite the heavy reliance on volunteers by many nonprofits, only one-fifth had a formal volunteer recruitment program (18 percent) or a formal volunteer training program (21 percent).

- Environment and animal protection nonprofits are most likely (33 percent) to have a formal recruitment program followed by health nonprofits (27 percent). Arts, culture, and humanities nonprofits are least likely (10 percent) to have such programs. See Figure 51.
- Health nonprofits are most likely (40 percent) to have a formal volunteer training program, followed by one-third (32 percent) of environment and animal protection nonprofits. Education nonprofits are least likely (9 percent) to have such programs. See Figure 52.

- **Recruiting and keeping qualified volunteers.** At the same time, however, two-thirds (65 percent) of nonprofits consider recruiting and keeping qualified and reliable volunteers to be either a minor or major challenge, only 19 percent do not consider it a challenge at all. The remainder (17 percent) did not feel that this was applicable to their organization.

Figure 51: Use of formal volunteer recruitment program by major field, Indiana nonprofits (n=2,012)

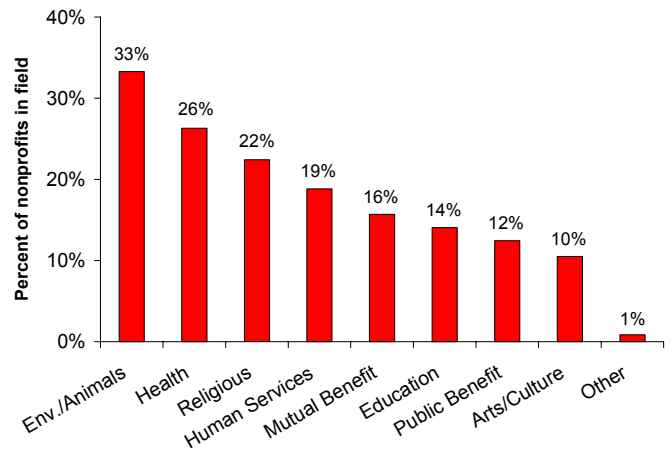
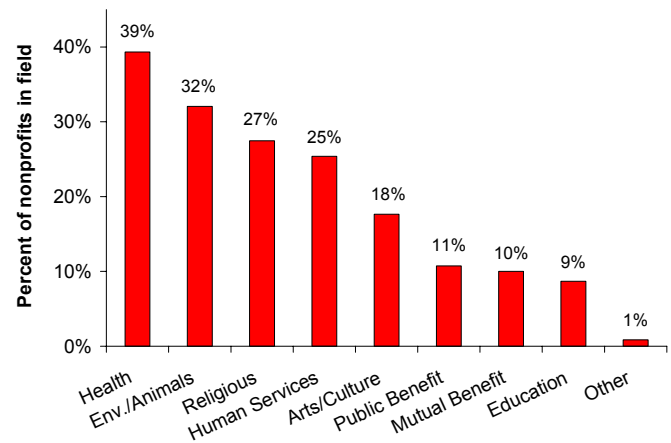


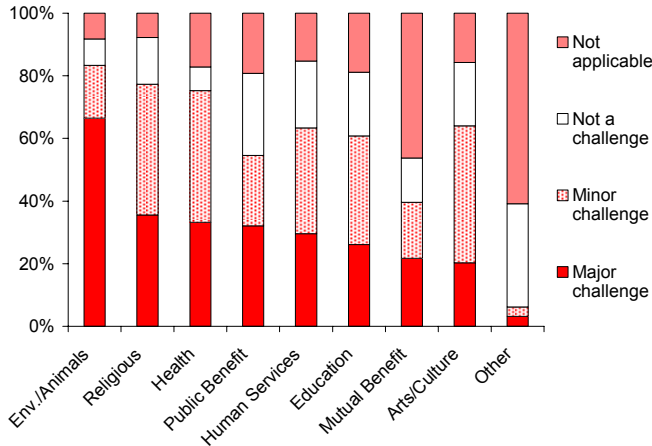
Figure 52: Use of formal volunteer training program by major field, Indiana nonprofits (n=2,000)



- Environment and animal protection nonprofits are most likely (66 percent) to consider recruiting and retaining volunteers to be a major challenge, followed by religious nonprofits (36 percent). See Figure 53.
- By contrast, only 8 percent of health nonprofits consider recruiting or retaining volunteers a major challenge, while 46 percent of mutual benefit nonprofits did not consider it to be applicable.
 - To some degree, nonprofit participation in formal collaborations or informal networks may facilitate recruitment or retention of volunteers. Thus 30 percent of nonprofits report that collaboration or networks made it easier to get and keep volunteers, although 40 percent however reported it had no im-

pact on volunteer recruitment or retention and 5 percent viewed it as making it harder.

Figure 53: Challenge of recruiting and retaining qualified volunteers by major field, Indiana nonprofits (n=1,956)

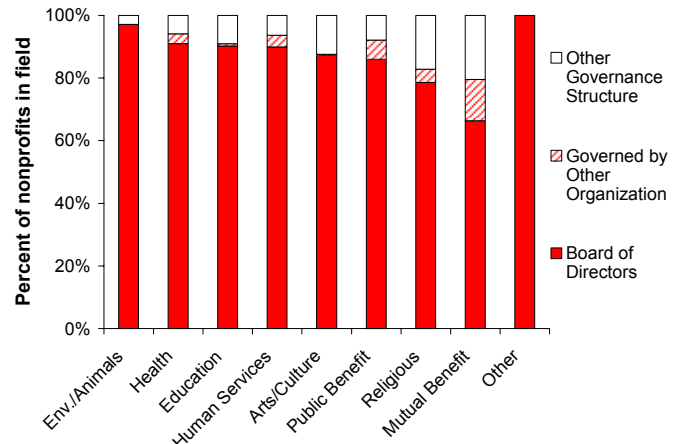


- Competition between nonprofits and other organizations for volunteers does not appear to be a major problem; only 21 percent reported competition for recruiting staff or volunteers with other nonprofits, businesses, or government agencies.

Boards of Directors: The vast majority of Indiana nonprofits have their own board of directors but most boards are small. Many boards use committees or establish special task forces to carry out their work.

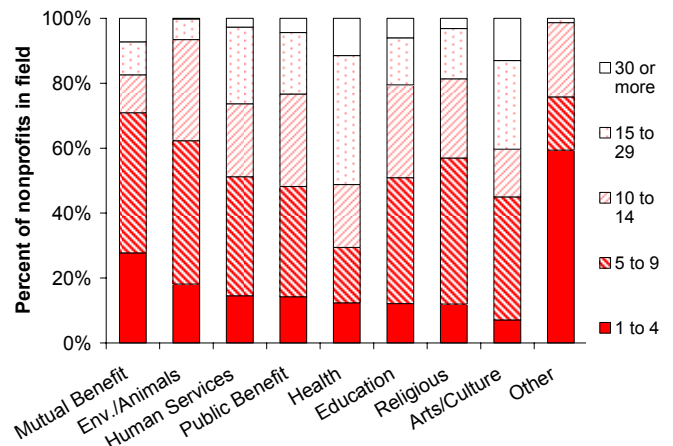
- Type of governance.** Overall, 85 percent of Indiana nonprofits have their own board of directors. One tenth (11 percent) have some other governance structure while the rest (4 percent) is governed by another organization.
 - Almost all (97 percent) of environment and animal protection nonprofits have their own board of directors, followed by 92 percent of health nonprofit. See Figure 54.
 - Mutual benefit nonprofits are least likely (67 percent) to have a board of directors and most likely to be governed by another organization (13 percent) or have some other governance structure (20 percent). Religious and spiritual development nonprofits are also less likely to have their own board (83 percent) than their counterparts in other fields.

Figure 54: Governance structure used by major field, Indiana nonprofits (n=2,065)



- Size of board.** Three-quarters (76 percent) of nonprofits with boards of directors have less than 15 members, including 15 percent with no more than 4 members, 38 percent with 5 to 9 members, and 24 percent with 10 to 14 members.³³ One-fifth (19 percent) have between 15 and 29 members and only 4 percent have 30 members or more.
 - Boards of mutual benefit nonprofits are disproportionately small (71 percent of those with boards have less than 10 members) followed by 62 percent of environment and animal protection nonprofits. See Figure 55.

Figure 55: Size of Board of Directors by major field, Indiana nonprofits (n=1,670)



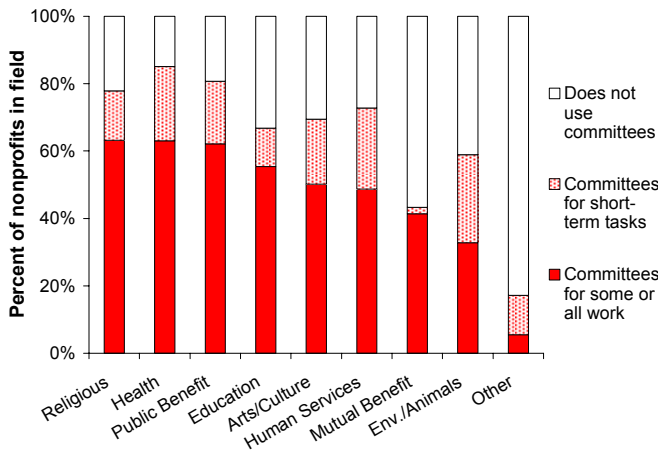
³³ We compute the total number of board members by adding the number of existing board members plus the number of vacant board positions. In cases where respondents only provided information on the number of existing board members, we assumed that the number of vacant positions was zero.

- Health and arts, culture, and humanities nonprofits tend to have larger boards (about 51 and 40 percent, respectively, have 15 members or more).

- **Board committee structure.** Almost three quarters (72 percent) of existing boards of use some form of committee structure to carry out their work, including on-going committees (54 percent) or committees or task forces for short-term tasks (18 percent).

- The use of committees or task forces is particularly prevalent among health (85 percent) and public and societal benefit nonprofits (80 percent). See Figure 56.

Figure 56: Percent-using committee structures by major field, Indiana nonprofits (n=1,651)



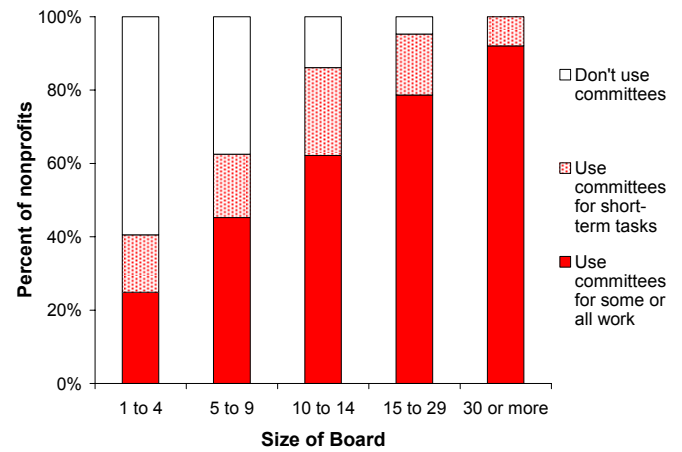
- By contrast, relatively few mutual benefit (57 percent) and environment and animal protection nonprofits (41 percent) use committees or task forces.

- As we might expect, using committees to carry out the work of the organization varies greatly depending on the size of the board of directors. Nonprofits with large boards (30 or more board members) are much more likely (92 percent) to use committees to carry some or all work, while only 25 percent of nonprofits with very small boards (1 to 4 members) do so. See Figure 57.

- **Recruiting and keeping qualified board members.** Considering that boards of directors have major fiduciary and legal responsibilities, it is not surprising that more than half (56 percent) consider it a chal-

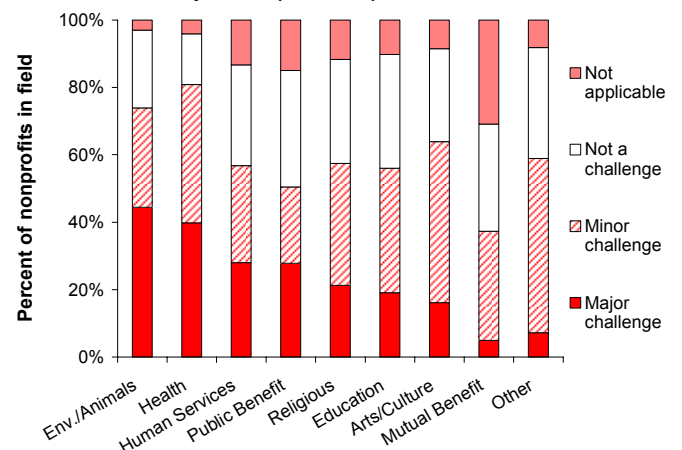
lenge to recruit and keep effective board members, including 24 percent who consider it a major challenge. On the other hand, almost a third (31 percent) does not consider this to be a challenge at all.

Figure 57: Use of committees to carry out work by size of Board of Directors, Indiana nonprofits (n=1,622)



- Over two-fifths (44 percent) of environment and animal protection nonprofits consider board recruitment and retention to be a major challenge, followed closely by 40 percent of health nonprofits. Only 4 percent of mutual benefit nonprofits consider this a major challenge. See Figure 58.

Figure 58: Challenges in recruiting and retaining Board of Director members by major field, Indiana nonprofits (n=1,957)



- Public and societal benefit nonprofits are most likely (35 percent) to consider board recruitment and retention not to be a challenge, followed closely by 34 percent of education nonprofits.

Three-quarters (76 percent) of arts, culture, and humanities nonprofits report that this is either not a challenge or a minor challenge.

- Participation in formal collaboration or informal networks does not appear to significantly impact the recruitment or retention of board members. Less than one-fifth (18 percent) of nonprofits reported that collaboration or networks made it easier to recruit or retain board members, while one half (50 percent) indicated that it had no impact, and only 3 percent felt that it made recruitment or retention harder.
- Competition between nonprofits for board members also does not appear to be a major problem. Only 16 percent of nonprofits reported competition with other nonprofits, businesses, or government agencies for board members.

V. COMMUNITY PROFILES

Indiana communities vary in their economic, political, and social conditions and nonprofits located in those communities respond to and are influenced by these differing conditions. Appendices B and C contain detailed profiles of the nonprofit sector in each of the thirteen geographic regions that we used in our study: seven metropolitan statistical areas (MSA: Indianapolis, Northwest Indiana, Fort Wayne, Evansville Indiana, South Bend, Bloomington, and Muncie), five counties to represent small town and rural Indiana (Bartholomew, Dubois, Scott, Cass and Miami), and the remainder of the state.

Nonprofit Fields by Region: The distribution of nonprofits by major fields of activity for the Indianapolis metropolitan area resembles the state overall, but there are some deviations for the remaining regions, which we highlight here.³⁴ See Appendix B for full details.

- The Northwest Region:³⁵ relatively few human service nonprofits (24 vs. 29 percent statewide).
- Fort Wayne MSA and the Evansville Region³⁶ as well as Cass County: disproportionately many human service nonprofits (36-35 percent vs. 29 percent statewide).
- South Bend MSA: relatively few religious and spiritual development nonprofits (18 vs. 24 percent), but relatively many health nonprofits (11 vs. 5 percent).
- Bloomington MSA: relatively few public and societal benefit nonprofits (12 vs. 19 percent), but relatively many arts, culture and humanities nonprofits (11 vs. 4 percent).
- Muncie MSA: Relatively many human service nonprofits (34 vs. 29 percent), but few public and societal benefit nonprofits (14 vs. 19 percent).
- Bartholomew County: Relatively few religious and spiritual development nonprofits (15 vs. 24 percent), but many mutual benefit nonprofits (19 vs. 7 percent).

³⁴ We note differences of plus or minus 5 percentage points.

³⁵ Includes LaPorte County.

³⁶ Includes Gibson County.

- Dubois County: Relatively few religious and spiritual development nonprofits (16 vs. 24 percent), but many public and societal benefit nonprofits (28 vs. 19 percent).
- Scott County: Relatively many human service nonprofits (38 vs. 29 percent), but few religious and spiritual development nonprofits (19 vs. 24 percent) or public and societal benefit nonprofits (13 vs. 19 percent).
- Miami County: Relatively many religious and spiritual development nonprofits (31 vs. 24 percent).

Profiles of Nonprofit Fields by Region: For most of the regions, major nonprofit fields differ on the major key dimensions examined in Section I of this report. However, the level of detailed analysis possible depends on the number of respondents to the survey in the various communities. To obtain more robust results, we combine some fields for most of the regions and group Scott, Miami and Cass counties together. We summarize here the extent to which there are major differences among nonprofit fields for the various regions. See Appendix C for detailed statistics.

- Targeting members, the general public, or both: Varies significantly by major field, except for the South Bend MSA.
- Targeting special groups: Varies significantly by nonprofit field with respect to religious faith (all regions); gender (all but the Indianapolis, Bloomington and Muncie MSAs); age (rural counties only); geography and occupation (Bartholomew County only); income (Bloomington MSA, Bartholomew and Miami Counties only); ethnicity (Bartholomew, Miami and Scott counties only).
- Demand for services: Varies by nonprofit field for the Indianapolis MSA and Bartholomew County.
- Age of nonprofits: Varies significantly by major nonprofit field across all communities.
- Incorporation status: Varies significantly by major nonprofit field in the Indianapolis MSA and Bartholomew County.

- Incorporation status: Varies by nonprofit field for the Indianapolis MSA and Bartholomew County.
- Total revenues or income: Vary by nonprofit field for all regions, except the Northwest Region (revenues and income) and the Indianapolis MSA (income).
- Changes in revenues: Vary by nonprofit field for the South Bend and Bloomington MSAs and Dubois County.
- Changes in expenses: Vary by nonprofit field for the Fort Wayne and South Bend MSAs and Dubois County.
- Extent of deficit or surplus: Does not vary by nonprofit field for any region.
- Funding mix: Varies by nonprofit field for all regions.

Nonprofit Service Capacities by Region: The service capacities of Indiana nonprofits differ somewhat by region. For detailed statistics, see Appendix D.

Nonprofit Human Resource Capacities by Region: The human resources capacities of Indiana nonprofits also differ somewhat by region. For detailed statistics, see Appendix E.

VI. CONCLUSION

Several findings stand out from our analysis. First, Indiana nonprofits are engaged in an enormous variety of activities and play a critical role in addressing a broad range of community needs: they meet spiritual needs; they provide a wide mixture of services to the broader community and/or their members; and they serve as primary vehicles for the state's residents to express collective values and pursue civic engagement. Given this diversity of services, it is no wonder that many nonprofits report significant increases in demand for services.

Second, to succeed in these efforts, Indiana nonprofits must deliver high quality programs and acquire the financial and human resources to do so. They must also manage these resources effectively and efficiently. Our findings show that they depend on a variety of funding sources and on their ability to engage volunteers to serve as board members, raise funds, deliver services, or support the organization in other ways. However, significant segments of the state's nonprofits face major challenge in securing these financial and human resources.

Third, we find major differences on many dimensions across the major nonprofit fields of activity examined—religion, human services, public/societal benefits, arts/culture/humanities, education, health, and all other types combined. There are some notable differences by the size, funding mix, and age of Indiana nonprofits, at least some of which cannot be fully separated from the major fields of activities.

Fourth, there are important differences in the profiles of the nonprofit sector across selected regions for the state. These include some differences in the distribution of nonprofits across major fields. There are also some regional variations in how major nonprofit fields differ in targeting their services to particular groups, face increased demands in services, or exhibit different financial profiles.

These conclusions—that Indiana nonprofits show important strengths, but also face significant challenges and that these vary a great deal across major nonprofit fields of activity and among regions—are particularly noteworthy. It means that efforts to build on strengths and/or address challenges will need to be carefully tailored to the particular combinations involved. In turn, that will require the sustained involvement of public and private

sector decision makers. It will also require dedicated efforts by nonprofits themselves—collaborating and networking to build on their strengths—to solve the problems they face and make their needs known and understood. Such efforts are essential given the tough fiscal crisis which the state and many units of local government now face, especially when combined with major challenges nonprofits face in securing philanthropic donations because of the recession and other uncertainties.

Our comprehensive report documents the many strengths and benefits that Indiana nonprofits bring to the daily lives of the state's residents, its communities, and its economy. We hope our analysis serves to preserve and further advance these strengths and benefits.

APPENDIX A

NTEE MAJOR CATEGORIES AND MAJOR FIELDS

NTEE Major Fields	NTEE Major Groups and Decile Categories		
I Arts and Culture	Arts, Culture and Humanities (A)		
	A20 Arts, cultural organizations	A60 Performing arts organizations, activities	
	A30 Media, communications organizations.	A70 Humanities organizations	
	A40 Visual art organizations, services	A80 Historical societies and related	
	A50 Museums, museum activities	A90 Arts service organizations and activities	
II Education	Education (B)		
	B20 Elementary, secondary education	B60 Adult, continuing education	
	B30 Vocational, technical schools	B70 Libraries, library science	
	B40 Higher education institutions	B80 Student servcs & organizations of students	
	B50 Graduate, professional schools	B90 Educational services & schools—other	
III Environment/Animals	Environment (C)		
	C20 Pollution abatement and control services	D20 Animal protection and welfare	
	C30 Nat. resources conservation & protection:	D30 Wildlife preservation, protection	
	C40 Botanical, horticultural, & landscape	D40 Veterinary services, n.e.c.	
	C50 Envirnm't'l beautification & open spaces	D50 Zoo, zoological society	
	C60 Environmental educ. & outdoor survival	D60 Other services—specialty animals	
		Animal-Related (D)	
IV Health	Health Care (E)		
	E20 Hospitals, primary medical care facilities	F20 Alcohol, drug, & subs. Abuse, dependency prevention & treatment	
	E30 Health treatment facilities, outpatient	F30 Mental health treatment	
	E40 Reproductive health care facilities, allied	F40 Hot line, crisis intervention services	
	E50 Rehabilitative medical services	F50 Addictive disorders, n.e.c.	
	E60 Health support services	F60 Counseling support groups	
	E70 Public health programs	F70 Mental health disorders	
	E80 Health (general and financing)	F80 Mental health association	
	E90 Nursing services		
	Diseases, Disorders & Medical Disciplines (G)		Mental Health & Crisis Intervention (F)
	G20 Birth defects and genetic diseases	H20 Birth defects and genetic diseases	
	G30 Cancer	H30 Cancer research	
	G40 Diseases of specific organs	H40 Specific organ research	
	G50 Nerve, muscle, and bone diseases	H50 Nerve, muscle, and bone research	
	G60 Allergy related diseases	H60 Allergy related diseases	
	G70 Digestive diseases, disorders	H70 Digestive diseases, disorders	
	G80 Specifically named diseases, n.e.c.	H80 Specifically named diseases, n.e.c.	
	G90 Medical Disciplines, n.e.c.	H90 Medical Specialty Research, n.e.c.	
		Medical Research (H)	
	V Human Services	Crime & Legal Related (I)	
I20 Crime prevention		J20 Employ. procurement assist. & job training	
I30 Correctional facilities		J30 Vocational rehabilitation	
I40 Rehabilitation services for offenders		J40 Labor unions, organizations	
I50 Administration of justice, courts			
I60 Law enforcement agencies			
I70 Protect, prevent: neglect, abuse, exploit.			
I80 Legal Services			
Food, Agriculture & Nutrition (K)		Employment (J)	
K20 Agricultural programs		L20 Housing devel., construction, management	
K30 Food service, free food distribution		L30 Housing search assistance	
K40 Nutrition programs		L40 Low-cost temporary housing	
K50 Home economics		L50 Housing owners, renters' organizations	
		L80 Housing support services: other	
		Housing & Shelter (L)	

NTEE Major Fields	NTEE Major Groups and Decile Categories	
V. Human Services (continued)	Public Safety, Disaster Preparedness, Relief (M)	Recreation & Sports (N)
	M20 Disaster preparedness & relief services M40 Safety education	N20 Recreational & sporting camps N30 Physical fitness, recreational facilities N40 Sports training facilities, agencies N50 Recreational, pleasure, or social club N60 Amateur sports clubs, leagues N70 Amateur sports competitions N80 Professional athletic leagues
	Youth Development (O)	Human Services (P)
VI International	O20 Youth centers & clubs O30 Adult, child matching programs O40 Scouting organizations O50 Youth development programs, other	P20 Human service organizations P30 Children's & youth services P40 Family services P50 Personal social services P60 Emergency assist. (food, clothing, cash) P70 Residential, custodial care (group home) P80 Services to promote independence of groups
	International, Foreign Affairs & National Security (Q)	
	Q20 Promotion of international understanding Q30 International development, relief services Q40 International peace & security	Q50 Foreign policy research & analysis Q70 International human rights
VII Public and Societal Benefit	Civil Rights, Social Action & Advocacy (R)	Community Improvement, Capacity Building (S)
	R20 Civil rights, advocacy for specific groups R30 Intergroup, Race Relations R40 Voter Education, Registration R60 Civil Liberties Advocacy	S20 Community, neighborhood devel/imprvm't S30 Economic development S40 Business & industry S50 Nonprofit management S80 Community service clubs
	Philanthropy, Voluntarism, Foundations (T)	Science & Technology (U)
	T20 Private grantmaking foundations T30 Public foundations T40 Voluntarism promotion T50 Philan., charity, voluntarism promotion T60 Non-grantmaking, non-operat. foundations T70 Fund-raising organizations var. categories T90 Named trusts, n.e.c.	U20 Science, general U30 Physical, earth sciences research & prom. U40 Engineering & technology research, serv. U50 Biological, life science research
	Social Science (V)	Public & Societal Benefit (W)
	V20 Social science research institutes, services V30 Interdisciplinary research V40 Mystic, paranormal studies: incl. astrology.	W20 Government & public administration W30 Military, veterans' organizations W40 Public transportation systems, services W50 Telephone, telegraph, telecommunication W60 Financial institutions, services W70 Leadership development W80 Public utilities W90 Consumer protection & safety
VIII Religious and Spiritual Development	Religion-Related (X)	
	X20 Christian X30 Jewish X40 Islamic X50 Buddhist	X60 Confucian X70 Hindu X80 Religious media, communications orgs X90 Interfaith Issues
IX Mutual Benefit	Mutual & Membership Benefit (Y)	
	Y20 Insurance Providers, Services Y30 Pension and Retirement Funds	Y40 Fraternal Beneficiary Societies Y50 Cemeteries & Burial Services
X Unknown	Unknown (Z)	

APPENDIX B

DISTRIBUTION OF NONPROFITS BY FIELD FOR SELECTED INDIANA REGIONS

Selected Indiana Regions	Human Services	Religious & Spiritual Devel.	Public Benefit	Mutual Benefit	Education	Health	Arts, Culture & Humanities	Environment & Animals	Other	Total %	N
Percent of Nonprofit Organizations by Field											
<i>Metropolitan areas</i>											
Indianapolis	31.8%	20.7%	18.3%	5.4%	11.1%	5.8%	3.8%	0.9%	2.3%	100%	255
Gary/NW IN*	24.2%	26.2%	15.1%	6.4%	7.3%	7.0%	8.1%	4.9%	0.8%	100%	180
Fort Wayne	35.8%	23.1%	17.2%	4.7%	7.6%	1.8%	5.2%	2.5%	2.1%	100%	226
Evansville/SW IN**	34.6%	22.6%	19.3%	3.5%	4.7%	7.5%	5.6%	1.5%	0.8%	100%	208
South Bend	32.1%	18.7%	16.0%	6.6%	8.1%	10.7%	6.1%	1.6%	0.1%	100%	207
Bloomington	32.3%	20.9%	11.6%	4.9%	11.2%	4.6%	9.4%	3.8%	1.3%	100%	136
Muncie	34.1%	24.9%	13.6%	7.8%	3.6%	7.5%	7.2%	1.1%	0.3%	100%	138
<i>Counties</i>											
Bartholomew	31.7%	14.9%	15.9%	18.7%	4.5%	4.5%	5.8%	2.1%	0.7%	100%	167
Dubois	25.9%	16.2%	28.4%	3.8%	6.4%	8.0%	6.7%	3.8%	0.9%	100%	127
Scott	38.2%	18.7%	13.2%	6.9%	4.7%	3.4%	10.8%	4.1%	0.0%	100%	63
Miami	31.9%	30.9%	15.1%	8.9%	5.9%	2.5%	3.9%	0.9%	0.0%	100%	101
Cass	33.8%	23.8%	18.8%	3.3%	5.4%	6.1%	7.1%	1.8%	0.0%	100%	106
<i>Rest of State</i>											
	23.7%	27.1%	21.4%	10.8%	5.7%	2.2%	2.2%	5.2%	1.8%	100%	293
<i>Entire State</i>											
	28.7%	23.9%	18.7%	7.5%	7.6%	4.6%	4.3%	3.2%	1.6%	100%	1914

Note: Numbers in **bold red** denote percent values that are **above** the statewide percent by at least five percentage points. Numbers in **bold black italics** denote percent values that are **below** the statewide percent by at least five percentage points.

* Includes LaPorte County

** Includes Gibson County

APPENDIX C:

DIMENSIONS OF NONPROFIT FIELDS FOR SELECTED INDIANA REGIONS

Table 1 – Indianapolis Metropolitan Region

NONPROFIT DIMENSION	Human Services Non- profits	Public & Societal Bene- fit Nonprofits	Religious & Spiritual De- velopment Nonprofits	All Other Nonprofit Fields	Total
Age*					
Before 1930	10.0%	20.3%	38.4%	38.3%	25.7%
1930 to 1979	33.0%	6.4%	32.8%	26.2%	25.9%
1980 to 2002	57.1%	73.4%	28.9%	35.5%	48.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	73	40	65	63	241
Incorporation Status*					
Incorporated in Indiana	91.5%	82.3%	75.2%	68.8%	80.1%
Incorporated in Other State	0.6%	1.1%	0.0%	16.2%	5.0%
Not Incorporated	7.9%	16.6%	24.8%	15.0%	14.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	73	38	62	62	235
Size by Total Revenue*					
Less than \$25,000	42.3%	31.9%	9.9%	40.9%	33.5%
\$25,000 to \$499,999	30.3%	29.7%	68.8%	34.8%	39.1%
\$500,000 or more	27.4%	38.4%	21.3%	24.3%	27.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	56	34	55	54	199
Total Expenses					
Less than \$25,000	41.8%	41.7%	8.7%	42.1%	35.4%
\$25,000 to \$499,999	30.6%	30.3%	69.7%	33.2%	38.8%
\$500,000 or more	27.7%	28.0%	21.6%	24.8%	25.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	57	36	54	54	201
Total Assets					
Less than \$25,000	58.1%	30.4%	36.9%	51.6%	47.0%
\$25,000 to \$499,999	8.8%	28.0%	34.0%	14.3%	18.5%
\$500,000 or more	33.1%	41.6%	29.1%	34.1%	34.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	50	33	45	46	174
Total Liabilities					
Less than \$25,000	69.6%	77.4%	64.7%	67.6%	69.6%
\$25,000 to \$499,999	12.3%	13.9%	27.7%	3.5%	13.5%
\$500,000 or more	18.1%	8.7%	7.7%	28.9%	16.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	47	30	44	42	163

Table 1 – Indianapolis Metropolitan Region

NONPROFIT DIMENSION	Human Services Non-profits	Public & Societal Benefit Nonprofits	Religious & Spiritual Development Nonprofits	All Other Nonprofit Fields	Total
Changes in Revenues					
Decreased	19.1%	26.3%	29.9%	31.2%	26.2%
Stayed the Same	37.5%	32.0%	21.8%	13.2%	26.2%
Increased	43.4%	41.8%	48.4%	55.6%	47.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	62	34	64	53	213
Changes in Expenses					
Decreased	4.4%	23.8%	7.8%	10.7%	9.9%
Stayed the Same	34.5%	32.0%	24.3%	23.3%	28.5%
Increased	61.2%	44.3%	67.9%	66.0%	61.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	61	32	63	53	209
Deficits and Surpluses					
Deficit	30.5%	23.2%	11.9%	21.8%	22.9%
Breakeven	21.4%	26.4%	39.0%	32.0%	28.9%
Surplus	48.1%	50.4%	49.1%	46.3%	48.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	50	31	53	50	184
Demand for Services					
Decreased	7.4%	4.9%	0.1%	5.2%	4.7%
Stayed the Same	38.5%	44.2%	57.8%	42.5%	44.9%
Increased	54.1%	50.9%	42.1%	52.3%	50.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	74	38	68	63	243
Funding Mix**					
Government	15.0%	13.8%	0.0%	0.1%	7.3%
Donations and Gifts	17.5%	14.8%	76.6%	13.4%	30.0%
Dues, Fees, and Sales	36.3%	39.3%	4.9%	40.3%	30.4%
Special Event and Other	15.0%	16.3%	15.3%	23.5%	17.5%
No Dominant Source	10.9%	10.7%	3.2%	19.1%	11.2%
No Revenues	5.4%	5.1%	0.0%	3.6%	3.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	63	37	67	58	225

Table 1 – Indianapolis Metropolitan Region

NONPROFIT DIMENSION	Human Services Non-profits	Public & Societal Benefit Nonprofits	Religious & Spiritual Development Nonprofits	All Other Nonprofit Fields	Total
Target Populations*					
Members Only	33.1%	18.9%	3.8%	17.7%	20.1%
Both Members and Public	35.3%	60.1%	91.1%	63.3%	59.4%
Public Only	31.5%	21.0%	5.1%	19.0%	20.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	77	39	69	63	248
Target by Gender					
Some/All Program	24.7%	19.4%	49.8%	28.2%	30.0%
n	63	34	60	54	211
Target by Age					
Some/All Program	58.0%	41.4%	65.1%	53.3%	55.2%
n	64	33	62	54	213
Target by Ethnicity					
Some/All Program	14.2%	22.6%	13.5%	15.4%	15.8%
n	63	31	58	51	203
Target by Income					
Some/All Program	27.2%	23.7%	4.4%	13.9%	18.1%
n	64	34	60	50	208
Target by Faith**					
Some/All Program	8.9%	17.9%	50.8%	8.5%	19.7%
n	62	33	60	50	205
Target by Geographic					
Some/All Program	55.7%	51.0%	57.0%	51.3%	54.0%
n	63	35	60	52	210
Target by Occupation					
Some/All Program	16.9%	37.6%	9.4%	25.1%	21.4%
n	61	33	57	51	202
Target by Other Group					
Some/All Program	24.1%	27.1%	15.4%	32.4%	25.1%
n	61	34	53	50	198

* Dimension varies significantly by nonprofit field at the p<.05 level of significance or better.

** Dimension varies significantly by nonprofit field at the p<.001 level of significance or better.

APPENDIX C - CONTINUED

DIMENSIONS OF NONPROFIT FIELDS FOR SELECTED INDIANA REGIONS

**Table 2 – Gary/Northwest Indiana Metropolitan Region
(includes LaPorte County)**

NONPROFIT DIMENSION	Human Services Non- profits	Public & Societal Bene- fit Nonprofits	Religious & Spiritual De- velopment Nonprofits	All Other Nonprofit Fields	Total
Age					
Before 1930	18.6%	13.0%	14.4%	17.5%	16.1%
1930 to 1979	62.1%	40.5%	73.5%	49.9%	57.9%
1980 to 2002	19.4%	46.6%	12.1%	32.6%	26.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	43	27	49	50	169
Incorporation Status					
Incorporated in Indiana	72.2%	89.5%	82.1%	84.6%	81.7%
Incorporated in Other State	2.0%	0.4%	0.0%	6.8%	2.8%
Not Incorporated	25.7%	10.1%	17.9%	8.5%	15.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	41	24	51	49	165
Size by Total Revenue					
Less than \$25,000	51.6%	59.9%	26.8%	49.2%	46.4%
\$25,000 to \$499,999	33.9%	40.1%	61.7%	31.8%	40.3%
\$500,000 or more	14.5%	0.0%	11.5%	19.1%	13.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	35	19	38	43	135
Total Expenses					
Less than \$25,000	39.7%	60.2%	27.8%	49.8%	44.2%
\$25,000 to \$499,999	45.8%	39.9%	60.0%	31.3%	42.4%
\$500,000 or more	14.5%	0.0%	12.3%	18.9%	13.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	35	18	37	43	133
Total Assets					
Less than \$25,000	56.3%	58.6%	47.2%	37.1%	47.3%
\$25,000 to \$499,999	23.7%	27.8%	27.1%	40.0%	31.3%
\$500,000 or more	20.0%	13.7%	25.7%	23.0%	21.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	31	16	34	41	118
Total Liabilities*					
Less than \$25,000	87.0%	100.0%	58.9%	72.4%	76.9%
\$25,000 to \$499,999	13.0%	0.0%	36.6%	6.7%	13.8%
\$500,000 or more	0.0%	0.0%	4.5%	20.9%	9.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	27	16	35	40	118

**Table 2 – Gary/Northwest Indiana Metropolitan Region
(includes LaPorte County)**

NONPROFIT DIMENSION	Human Services Non- profits	Public & Societal Bene- fit Nonprofits	Religious & Spiritual De- velopment Nonprofits	All Other Nonprofit Fields	Total
Changes in Revenues					
Decreased	21.0%	42.4%	37.0%	24.8%	29.7%
Stayed the Same	31.0%	26.4%	20.6%	37.5%	29.8%
Increased	48.0%	31.2%	42.4%	37.8%	40.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	34	19	42	43	138
Changes in Expenses					
Decreased	15.4%	19.4%	5.9%	6.4%	10.6%
Stayed the Same	32.7%	39.7%	29.4%	49.7%	38.4%
Increased	52.0%	40.8%	64.8%	43.9%	51.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	35	19	42	41	137
Deficits and Surpluses					
Deficit	24.1%	41.0%	34.2%	27.2%	30.3%
Breakeven	23.5%	33.6%	26.0%	27.0%	26.9%
Surplus	52.4%	25.4%	39.8%	45.8%	42.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	30	13	34	31	108
Demand for Services					
Decreased	3.3%	7.3%	17.4%	11.6%	10.6%
Stayed the Same	33.3%	66.8%	42.7%	56.9%	48.7%
Increased	63.4%	25.9%	39.9%	31.5%	40.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	43	24	51	51	169
Funding Mix**					
Government	1.9%	14.3%	0.0%	15.7%	8.3%
Donations and Gifts	7.0%	0.4%	78.0%	6.9%	22.4%
Dues, Fees, and Sales	49.6%	23.3%	12.8%	30.9%	30.4%
Special Event and Other	7.9%	29.7%	0.0%	17.9%	13.0%
No Dominant Source	23.9%	10.4%	0.3%	8.8%	11.0%
No Revenues	9.7%	21.9%	8.9%	19.7%	15.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	43	22	43	51	159

**Table 2 – Gary/Northwest Indiana Metropolitan Region
(includes LaPorte County)**

NONPROFIT DIMENSION		Human Services Non- profits	Public & Societal Bene- fit Nonprofits	Religious & Spiritual De- velopment Nonprofits	All Other Nonprofit Fields	Total
Target Populations*						
	Members Only	31.5%	9.1%	9.0%	15.6%	16.8%
	Both Members and Public	65.6%	57.0%	88.5%	63.2%	69.5%
	Public Only	2.9%	34.0%	2.5%	21.2%	13.7%
	Total	100.0%	100.0%	100.0%	100.0%	100.0%
	n	43	24	49	53	169
Target by Gender*						
	Some/All Program	34.1%	26.4%	61.1%	16.0%	34.3%
	n	33	18	40	37	128
Target by Age						
	Some/All Program	52.9%	33.3%	61.1%	68.4%	57.7%
	n	35	19	41	42	137
Target by Ethnicity						
	Some/All Program	11.0%	17.2%	17.0%	10.4%	13.4%
	n	32	18	40	37	127
Target by Income						
	Some/All Program	22.6%	22.3%	12.7%	12.0%	16.4%
	n	32	21	40	39	132
Target by Faith**						
	Some/All Program	1.6%	15.4%	60.5%	10.4%	24.2%
	n	31	18	44	39	132
Target by Geographic						
	Some/All Program	43.2%	66.2%	38.2%	59.1%	50.5%
	n	33	21	43	40	137
Target by Occupation						
	Some/All Program	20.7%	1.8%	8.4%	16.3%	13.1%
	n	32	18	39	38	127
Target by Other Group*						
	Some/All Program	33.0%	57.5%	7.7%	17.7%	26.0%
	n	34	18	35	40	127

* Dimension varies significantly by nonprofit field at the p<.05 level of significance or better.

** Dimension varies significantly by nonprofit field at the p<.001 level of significance or better.

APPENDIX C - CONTINUED

DIMENSIONS OF NONPROFIT FIELDS FOR SELECTED INDIANA REGIONS

Table 3 – Fort Wayne Metropolitan Region

NONPROFIT DIMENSION	Human Services Non- profits	Public & Societal Bene- fit Nonprofits	Religious & Spiritual De- velopment Nonprofits	All Other Nonprofit Fields	Total
Age					
Before 1930	15.7%	25.6%	41.7%	25.4%	25.9%
1930 to 1979	48.1%	44.8%	26.5%	34.2%	39.2%
1980 to 2002	36.2%	29.6%	31.8%	40.3%	34.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	75	38	47	46	206
Incorporation Status					
Incorporated in Indiana	83.2%	87.6%	74.1%	76.7%	80.0%
Incorporated in Other State	5.6%	1.1%	14.4%	9.7%	8.1%
Not Incorporated	11.2%	11.3%	11.5%	13.7%	11.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	72	34	48	47	201
Size by Total Revenue*					
Less than \$25,000	55.7%	64.4%	16.7%	31.2%	44.1%
\$25,000 to \$499,999	27.9%	31.9%	71.8%	29.0%	38.4%
\$500,000 or more	16.4%	3.7%	11.6%	39.8%	17.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	67	37	42	34	180
Total Expenses*					
Less than \$25,000	52.9%	65.5%	16.7%	31.2%	43.1%
\$25,000 to \$499,999	29.7%	31.2%	72.0%	26.8%	38.8%
\$500,000 or more	17.4%	3.3%	11.3%	42.0%	18.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	66	37	41	34	178
Total Assets					
Less than \$25,000	62.4%	64.3%	42.5%	47.1%	55.0%
\$25,000 to \$499,999	17.0%	19.7%	19.8%	20.7%	18.9%
\$500,000 or more	20.7%	16.1%	37.7%	32.2%	26.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	58	33	39	26	156
Total Liabilities					
Less than \$25,000	83.4%	83.8%	71.1%	73.3%	79.0%
\$25,000 to \$499,999	3.1%	4.2%	25.4%	23.0%	11.8%
\$500,000 or more	13.5%	12.0%	3.5%	3.8%	9.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	58	30	39	23	150

Table 3 – Fort Wayne Metropolitan Region

NONPROFIT DIMENSION	Human Services Non-profits	Public & Societal Benefit Nonprofits	Religious & Spiritual Development Nonprofits	All Other Nonprofit Fields	Total
Changes in Revenues					
Decreased	10.3%	17.6%	18.5%	28.9%	17.6%
Stayed the Same	45.1%	33.7%	23.8%	37.0%	35.5%
Increased	44.6%	48.7%	57.7%	34.1%	46.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	64	28	47	36	175
Changes in Expenses					
Decreased	1.0%	1.4%	4.3%	6.0%	3.0%
Stayed the Same	18.5%	50.1%	16.7%	32.9%	25.8%
Increased	80.5%	48.5%	79.1%	61.2%	71.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	65	28	47	37	177
Deficits and Surpluses					
Deficit	27.0%	20.5%	19.1%	21.6%	22.8%
Breakeven	25.1%	5.7%	50.0%	32.5%	29.3%
Surplus	47.9%	73.8%	30.9%	45.9%	48.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	60	30	40	31	161
Demand for Services					
Decreased	9.3%	2.2%	2.1%	9.7%	6.5%
Stayed the Same	51.4%	58.2%	40.7%	52.0%	50.0%
Increased	39.2%	39.6%	57.3%	38.3%	43.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	77	35	51	47	210
Funding Mix**					
Government	7.5%	0.0%	0.0%	1.7%	3.0%
Donations and Gifts	14.3%	17.1%	83.5%	25.0%	34.9%
Dues, Fees, and Sales	35.8%	32.5%	7.3%	56.1%	32.5%
Special Event and Other	16.3%	14.1%	0.0%	11.2%	10.6%
No Dominant Source	17.2%	17.1%	8.4%	4.4%	12.0%
No Revenues	8.8%	19.3%	0.7%	1.7%	6.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	74	37	50	44	205

Table 3 – Fort Wayne Metropolitan Region

NONPROFIT DIMENSION		Human Services Non-profits	Public & Societal Benefit Nonprofits	Religious & Spiritual Development Nonprofits	All Other Nonprofit Fields	Total
Target Populations**						
Members Only		32.7%	31.2%	0.7%	1.0%	17.5%
Both Members and Public		50.9%	58.8%	97.2%	85.3%	71.1%
Public Only		16.5%	9.9%	2.1%	13.7%	11.3%
	Total	100.0%	100.0%	100.0%	100.0%	100.0%
	n	80	34	51	48	213
Target by Gender						
Some/All Program		24.4%	16.2%	57.2%	34.6%	34.4%
	n	60	28	43	36	167
Target by Age						
Some/All Program		53.5%	41.7%	77.8%	63.9%	60.7%
	n	63	29	45	23	179
Target by Ethnicity						
Some/All Program		19.1%	19.4%	24.2%	18.6%	20.4%
	n	55	29	41	35	160
Target by Income						
Some/All Program		25.9%	16.2%	12.9%	18.7%	19.4%
	n	60	28	40	37	165
Target by Faith*						
Some/All Program		6.3%	23.8%	58.6%	16.4%	26.3%
	n	57	28	46	35	166
Target by Geographic						
Some/All Program		63.1%	92.1%	58.4%	50.6%	63.8%
	n	65	30	42	41	178
Target by Occupation						
Some/All Program		21.6%	18.8%	11.3%	1.5%	13.8%
	n	56	25	41	35	157
Target by Other Group						
Some/All Program		21.6%	39.4%	31.0%	27.0%	27.9%
	n	54	25	36	36	151

* Dimension varies significantly by nonprofit field at the p<.05 level of significance or better.

** Dimension varies significantly by nonprofit field at the p<.001 level of significance or better.

APPENDIX C - CONTINUED

DIMENSIONS OF NONPROFIT FIELDS FOR SELECTED INDIANA REGIONS

**Table 4 – Evansville/Southwest Indiana Metropolitan Region
(Includes Gibson County)**

NONPROFIT DIMENSION	Human Services Non- profits	Public & Societal Bene- fit Nonprofits	Religious & Spiritual De- velopment Nonprofits	All Other Nonprofit Fields	Total
Age**					
Before 1930	6.5%	14.6%	47.0%	20.3%	20.5%
1930 to 1979	51.9%	49.2%	35.7%	35.3%	43.7%
1980 to 2002	41.6%	36.2%	17.3%	44.4%	35.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	64	31	53	47	195
Incorporation Status					
Incorporated in Indiana	82.5%	79.0%	71.7%	90.0%	81.1%
Incorporated in Other State	4.1%	8.3%	1.9%	4.5%	4.5%
Not Incorporated	13.4%	12.8%	26.4%	5.6%	14.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	67	31	55	43	196
Size by Total Revenue*					
Less than \$25,000	55.4%	60.5%	11.1%	46.0%	44.1%
\$25,000 to \$499,999	36.1%	27.4%	78.4%	46.4%	46.3%
\$500,000 or more	8.5%	12.1%	10.5%	7.6%	9.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	51	26	45	34	156
Total Expenses**					
Less than \$25,000	52.6%	60.1%	13.8%	66.5%	48.4%
\$25,000 to \$499,999	38.3%	26.8%	75.4%	27.1%	41.9%
\$500,000 or more	9.1%	13.1%	10.8%	6.4%	9.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	48	24	44	36	152
Total Assets					
Less than \$25,000	56.9%	63.5%	20.0%	62.0%	52.0%
\$25,000 to \$499,999	27.8%	26.5%	56.9%	27.1%	33.3%
\$500,000 or more	15.4%	10.0%	23.1%	11.0%	14.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	46	25	36	30	137
Total Liabilities					
Less than \$25,000	82.8%	89.5%	90.1%	79.2%	85.0%
\$25,000 to \$499,999	11.7%	5.3%	5.8%	15.7%	10.0%
\$500,000 or more	5.5%	5.3%	4.1%	5.0%	5.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	42	24	34	30	130

**Table 4 – Evansville/Southwest Indiana Metropolitan Region
(Includes Gibson County)**

NONPROFIT DIMENSION	Human Services Non- profits	Public & Societal Bene- fit Nonprofits	Religious & Spiritual De- velopment Nonprofits	All Other Nonprofit Fields	Total
Changes in Revenues					
Decreased	16.7%	34.4%	22.7%	30.3%	24.6%
Stayed the Same	33.9%	32.2%	24.1%	31.2%	30.7%
Increased	49.5%	33.3%	53.2%	38.5%	44.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	55	26	49	38	168
Changes in Expenses*					
Decreased	6.6%	22.1%	8.5%	4.0%	9.3%
Stayed the Same	35.1%	41.9%	13.4%	39.7%	32.6%
Increased	58.4%	36.0%	78.1%	56.4%	58.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	57	26	49	38	170
Deficits and Surpluses					
Deficit	20.9%	19.8%	22.3%	29.1%	22.9%
Breakeven	21.0%	17.2%	32.3%	3.5%	19.1%
Surplus	58.1%	63.0%	45.4%	67.4%	58.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	44	22	43	30	139
Demand for Services					
Decreased	7.1%	9.2%	6.0%	9.3%	7.8%
Stayed the Same	41.3%	51.3%	46.2%	54.6%	47.4%
Increased	51.6%	39.5%	47.8%	36.2%	44.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	67	30	54	46	197
Funding Mix**					
Government	14.5%	11.3%	4.0%	14.3%	11.4%
Donations and Gifts	15.4%	13.3%	85.9%	20.8%	32.6%
Dues, Fees, and Sales	41.9%	15.7%	9.0%	15.7%	23.3%
Special Event and Other	14.0%	43.1%	0.0%	15.9%	16.8%
No Dominant Source	8.5%	9.9%	0.5%	30.3%	11.7%
No Revenues	5.8%	6.8%	0.5%	3.2%	4.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	64	28	54	42	188

**Table 4 – Evansville/Southwest Indiana Metropolitan Region
(Includes Gibson County)**

NONPROFIT DIMENSION		Human Services Non- profits	Public & Societal Bene- fit Nonprofits	Religious & Spiritual De- velopment Nonprofits	All Other Nonprofit Fields	Total
Target Populations**						
	Members Only	29.2%	10.5%	2.6%	14.8%	16.6%
	Both Members and Public	47.6%	65.9%	95.3%	61.3%	64.4%
	Public Only	23.2%	23.6%	2.1%	23.9%	19.0%
	Total	100.0%	100.0%	100.0%	100.0%	100.0%
	n	68	31	53	48	200
Target by Gender*						
	Some/All Program	28.1%	8.6%	53.3%	17.7%	26.6%
	n	50	22	34	38	144
Target by Age						
	Some/All Program	50.5%	51.2%	64.8%	44.1%	51.6%
	n	50	27	35	43	155
Target by Ethnicity						
	Some/All Program	6.5%	0.0%	7.1%	15.3%	7.8%
	n	46	21	32	39	138
Target by Income						
	Some/All Program	28.7%	27.6%	11.8%	13.1%	21.2%
	n	50	23	33	38	144
Target by Faith**						
	Some/All Program	20.2%	11.3%	69.3%	1.2%	24.2%
	n	49	23	41	37	150
Target by Geographic						
	Some/All Program	54.5%	65.2%	70.0%	57.3%	60.5%
	n	50	24	39	43	156
Target by Occupation						
	Some/All Program	19.7%	14.3%	0.9%	19.8%	15.4%
	n	48	23	30	39	140
Target by Other Group**						
	Some/All Program	21.4%	35.4%	4.8%	3.4%	16.8%
	n	46	24	28	38	136

* Dimension varies significantly by nonprofit field at the p<.05 level of significance or better.

** Dimension varies significantly by nonprofit field at the p<.001 level of significance or better.

APPENDIX C - CONTINUED

DIMENSIONS OF NONPROFIT FIELDS FOR SELECTED INDIANA REGIONS

Table 5 – South Bend Metropolitan Region

NONPROFIT DIMENSION	Human Services Non- profits	Public & Societal Bene- fit Nonprofits	Religious & Spiritual De- velopment Nonprofits	All Other Nonprofit Fields	Total
Age*					
Before 1930	24.8%	12.9%	29.6%	25.5%	24.0%
1930 to 1979	29.9%	45.7%	59.4%	44.3%	42.8%
1980 to 2002	45.4%	41.4%	11.0%	30.3%	33.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	67	25	44	58	194
Incorporation Status					
Incorporated in Indiana	74.6%	64.0%	82.5%	70.9%	73.2%
Incorporated in Other State	1.0%	10.3%	6.7%	4.9%	4.8%
Not Incorporated	24.4%	25.7%	10.8%	24.2%	22.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	67	25	42	56	190
Size by Total Revenue*					
Less than \$25,000	46.9%	63.7%	6.9%	65.3%	48.9%
\$25,000 to \$499,999	38.7%	35.1%	61.0%	23.6%	37.0%
\$500,000 or more	14.4%	1.2%	32.1%	11.1%	14.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	55	22	34	50	161
Total Expenses*					
Less than \$25,000	46.1%	68.2%	6.9%	64.6%	49.4%
\$25,000 to \$499,999	39.6%	31.8%	61.0%	19.6%	35.2%
\$500,000 or more	14.3%	0.0%	32.1%	15.7%	15.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	51	23	34	50	158
Total Assets*					
Less than \$25,000	67.9%	39.3%	20.4%	64.1%	51.3%
\$25,000 to \$499,999	28.9%	29.8%	36.0%	20.9%	28.0%
\$500,000 or more	3.2%	31.0%	43.6%	15.1%	20.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	43	21	30	42	136
Total Liabilities*					
Less than \$25,000	82.2%	77.6%	47.0%	83.8%	73.9%
\$25,000 to \$499,999	16.1%	22.4%	24.2%	8.1%	17.0%
\$500,000 or more	1.7%	0.0%	28.8%	8.1%	9.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	43	21	32	38	134

Table 5 – South Bend Metropolitan Region

NONPROFIT DIMENSION	Human Services Non-profits	Public & Societal Benefit Nonprofits	Religious & Spiritual Development Nonprofits	All Other Nonprofit Fields	Total
Changes in Revenues					
Decreased	27.3%	21.1%	29.7%	27.5%	26.7%
Stayed the Same	37.3%	66.1%	23.9%	28.7%	37.3%
Increased	35.4%	12.9%	46.4%	43.9%	36.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	56	19	41	44	160
Changes in Expenses*					
Decreased	1.8%	10.5%	10.5%	6.2%	6.4%
Stayed the Same	35.6%	72.6%	17.2%	55.2%	44.1%
Increased	62.6%	16.9%	72.4%	38.6%	49.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	56	19	41	44	160
Deficits and Surpluses					
Deficit	17.9%	20.0%	23.7%	20.1%	20.2%
Breakeven	34.7%	13.8%	44.1%	13.2%	25.7%
Surplus	47.4%	66.2%	32.3%	66.7%	54.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	42	16	33	41	132
Demand for Services					
Decreased	11.6%	8.8%	9.3%	11.0%	10.5%
Stayed the Same	39.2%	62.7%	47.0%	45.0%	46.5%
Increased	49.2%	28.5%	43.7%	44.0%	43.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	67	25	45	59	196
Funding Mix**					
Government	28.9%	0.0%	0.0%	11.3%	12.6%
Donations and Gifts	8.1%	21.5%	75.5%	12.4%	24.9%
Dues, Fees, and Sales	32.6%	35.9%	16.0%	48.3%	34.8%
Special Event and Other	17.6%	20.6%	6.7%	8.3%	13.2%
No Dominant Source	8.0%	9.0%	0.8%	5.8%	6.1%
No Revenues	4.9%	13.0%	1.0%	13.9%	8.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	63	25	41	54	183

Table 5 – South Bend Metropolitan Region

NONPROFIT DIMENSION		Human Services Non-profits	Public & Societal Benefit Nonprofits	Religious & Spiritual Development Nonprofits	All Other Nonprofit Fields	Total
Target Populations*						
Members Only		23.1%	21.2%	3.4%	20.9%	18.1%
Both Members and Public		45.1%	49.2%	90.0%	61.8%	60.3%
Public Only		31.8%	29.6%	6.5%	17.4%	21.6%
	Total	100.0%	100.0%	100.0%	100.0%	100.0%
	n	67	24	44	60	195
Target by Gender*						
Some/All Program		11.1%	21.2%	62.5%	34.7%	31.9%
	n	52	21	42	47	162
Target by Age*						
Some/All Program		44.7%	45.1%	77.9%	40.7%	50.3%
	n	53	22	42	49	166
Target by Ethnicity						
Some/All Program		2.4%	17.8%	18.2%	24.3%	15.9%
	n	49	21	41	46	157
Target by Income						
Some/All Program		25.2%	16.8%	9.4%	26.3%	20.5%
	n	51	22	41	44	158
Target by Faith**						
Some/All Program		0.8%	12.3%	76.2%	7.2%	21.6%
	n	50	21	41	43	155
Target by Geographic						
Some/All Program		47.0%	44.8%	41.9%	50.5%	46.6%
	n	51	22	42	47	162
Target by Occupation						
Some/All Program		23.8%	21.2%	6.5%	35.1%	23.2%
	n	51	21	41	45	158
Target by Other Group						
Some/All Program		21.3%	39.7%	11.3%	25.3%	23.3%
	n	51	19	39	47	156

* Dimension varies significantly by nonprofit field at the p<.05 level of significance or better.

** Dimension varies significantly by nonprofit field at the p<.001 level of significance or better.

APPENDIX C - CONTINUED

DIMENSIONS OF NONPROFIT FIELDS FOR SELECTED INDIANA REGIONS

Table 6 – Bloomington Metropolitan Region

NONPROFIT DIMENSION	Human Services Non- profits	Public & Societal Bene- fit Nonprofits	Religious & Spiritual De- velopment Nonprofits	All Other Nonprofit Fields	Total
Age**					
Before 1930	4.0%	14.7%	27.5%	17.6%	15.0%
1930 to 1979	49.4%	36.9%	51.2%	35.4%	43.6%
1980 to 2002	46.7%	48.4%	21.3%	47.1%	41.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	40	15	29	39	123
Incorporation Status					
Incorporated in Indiana	91.9%	74.1%	78.1%	85.5%	85.1%
Incorporated in Other State	5.4%	17.3%	1.7%	2.5%	4.9%
Not Incorporated	2.7%	8.7%	20.2%	11.9%	10.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	43	13	27	44	127
Size by Total Revenue*					
Less than \$25,000	30.4%	59.0%	25.9%	41.9%	36.8%
\$25,000 to \$499,999	46.3%	15.1%	68.0%	31.7%	41.9%
\$500,000 or more	23.3%	25.9%	6.1%	26.4%	21.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	39	13	23	33	108
Total Expenses*					
Less than \$25,000	36.7%	59.0%	25.9%	43.7%	39.6%
\$25,000 to \$499,999	39.3%	15.1%	68.0%	32.5%	39.7%
\$500,000 or more	24.1%	25.9%	6.1%	23.8%	20.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	38	13	23	32	106
Total Assets					
Less than \$25,000	45.9%	59.0%	23.4%	54.3%	46.1%
\$25,000 to \$499,999	25.4%	15.1%	49.8%	25.3%	28.7%
\$500,000 or more	28.8%	25.9%	26.9%	20.3%	25.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	35	13	21	32	101
Total Liabilities					
Less than \$25,000	56.5%	76.3%	62.1%	71.0%	65.3%
\$25,000 to \$499,999	28.6%	15.1%	24.8%	17.4%	22.1%
\$500,000 or more	14.9%	8.7%	13.1%	11.6%	12.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	30	13	20	28	91

Table 6 – Bloomington Metropolitan Region

NONPROFIT DIMENSION	Human Services Non-profits	Public & Societal Benefit Nonprofits	Religious & Spiritual Development Nonprofits	All Other Nonprofit Fields	Total
Changes in Revenues*					
Decreased	3.4%	18.5%	35.1%	21.1%	18.1%
Stayed the Same	42.3%	27.7%	4.8%	34.4%	30.0%
Increased	54.3%	53.8%	60.1%	44.5%	51.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	37	12	26	39	114
Changes in Expenses					
Decreased	4.7%	9.2%	16.7%	5.6%	8.1%
Stayed the Same	30.5%	27.7%	8.4%	36.5%	27.7%
Increased	64.8%	63.1%	74.9%	57.8%	64.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	37	12	26	39	114
Deficits and Surpluses					
Deficit	17.9%	25.9%	30.2%	24.7%	23.4%
Breakeven	22.2%	15.1%	33.4%	23.8%	23.9%
Surplus	59.9%	59.0%	36.4%	51.5%	52.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	38	13	22	30	103
Demand for Services					
Decreased	8.9%	8.5%	12.5%	9.6%	9.8%
Stayed the Same	32.5%	45.2%	28.8%	47.1%	38.4%
Increased	58.6%	46.4%	58.7%	43.2%	51.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	42	13	28	43	126
Funding Mix**					
Government	19.1%	8.0%	0.0%	0.0%	7.3%
Donations and Gifts	22.6%	21.8%	82.5%	10.4%	30.7%
Dues, Fees, and Sales	41.1%	61.6%	9.5%	53.9%	41.4%
Special Event and Other	2.8%	0.0%	4.6%	10.6%	5.5%
No Dominant Source	14.4%	8.6%	3.4%	24.2%	14.8%
No Revenues	0.0%	0.0%	0.0%	1.0%	0.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	41	14	28	40	123

Table 6 – Bloomington Metropolitan Region

NONPROFIT DIMENSION	Human Services Non-profits	Public & Societal Benefit Nonprofits	Religious & Spiritual Development Nonprofits	All Other Nonprofit Fields	Total
Target Populations*					
Members Only	25.2%	14.7%	0.0%	28.2%	20.2%
Both Members and Public	41.1%	65.1%	90.5%	48.1%	55.8%
Public Only	33.6%	20.2%	9.5%	23.7%	23.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	44	15	27	44	130
Target by Gender					
Some/All Program	30.8%	26.7%	51.1%	37.0%	36.4%
n	36	12	22	37	107
Target by Age					
Some/All Program	57.7%	44.6%	54.2%	51.9%	53.4%
n	38	12	23	42	115
Target by Ethnicity					
Some/All Program	11.9%	29.4%	24.2%	26.5%	21.8%
n	34	11	22	40	107
Target by Income*					
Some/All Program	38.8%	10.6%	17.7%	14.9%	22.8%
n	35	10	23	39	107
Target by Faith**					
Some/All Program	11.9%	17.8%	60.4%	10.4%	22.0%
n	34	12	24	37	107
Target by Geographic					
Some/All Program	54.8%	45.7%	27.1%	47.6%	45.9%
n	34	12	23	40	109
Target by Occupation					
Some/All Program	17.3%	36.6%	25.7%	31.6%	26.3%
n	35	11	22	38	106
Target by Other Group					
Some/All Program	36.3%	21.7%	28.1%	32.3%	31.9%
n	37	10	20	37	104

* Dimension varies significantly by nonprofit field at the p<.05 level of significance or better.

** Dimension varies significantly by nonprofit field at the p<.001 level of significance or better.

APPENDIX C - CONTINUED

DIMENSIONS OF NONPROFIT FIELDS FOR SELECTED INDIANA REGIONS

Table 7 – Muncie Metropolitan Region

NONPROFIT DIMENSION	Human Services Non- profits	Public & Societal Bene- fit Nonprofits	Religious & Spiritual De- velopment Nonprofits	All Other Nonprofit Fields	Total
Age**					
Before 1930	8.4%	48.4%	36.2%	15.2%	22.6%
1930 to 1979	27.3%	24.3%	45.0%	43.8%	35.6%
1980 to 2002	64.3%	27.4%	18.8%	41.0%	41.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	43	18	33	34	128
Incorporation Status					
Incorporated in Indiana	85.9%	86.2%	72.9%	69.4%	78.4%
Incorporated in Other State	2.8%	0.0%	0.0%	7.2%	2.9%
Not Incorporated	11.2%	13.8%	27.2%	23.4%	18.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	41	19	31	35	126
Size by Total Revenue*					
Less than \$25,000	50.7%	61.2%	20.2%	58.1%	46.8%
\$25,000 to \$499,999	27.0%	8.1%	75.1%	29.4%	36.8%
\$500,000 or more	22.2%	30.6%	4.6%	12.5%	16.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	34	16	25	30	105
Total Expenses*					
Less than \$25,000	52.1%	61.5%	22.9%	57.5%	47.5%
\$25,000 to \$499,999	26.2%	18.0%	69.4%	35.9%	38.9%
\$500,000 or more	21.7%	20.6%	7.8%	6.5%	13.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	33	15	26	31	105
Total Assets*					
Less than \$25,000	72.9%	54.4%	21.5%	60.0%	55.4%
\$25,000 to \$499,999	7.5%	12.2%	59.7%	32.8%	26.7%
\$500,000 or more	19.6%	33.4%	18.8%	7.2%	18.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	31	14	20	27	92
Total Liabilities					
Less than \$25,000	74.8%	81.0%	65.4%	82.3%	75.0%
\$25,000 to \$499,999	13.4%	12.6%	29.0%	12.5%	17.0%
\$500,000 or more	11.8%	6.4%	5.7%	5.2%	8.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	32	13	20	22	87

Table 7 – Muncie Metropolitan Region

NONPROFIT DIMENSION	Human Services Non-profits	Public & Societal Benefit Nonprofits	Religious & Spiritual Development Nonprofits	All Other Nonprofit Fields	Total
Changes in Revenues					
Decreased	19.2%	23.9%	27.4%	30.6%	25.3%
Stayed the Same	27.3%	60.9%	17.8%	41.7%	34.3%
Increased	53.5%	15.2%	54.8%	27.7%	40.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	32	17	27	32	108
Changes in Expenses					
Decreased	9.8%	5.4%	3.3%	10.0%	7.7%
Stayed the Same	31.2%	60.1%	22.4%	52.1%	39.7%
Increased	59.0%	34.6%	74.4%	37.9%	52.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	31	17	27	33	108
Deficits and Surpluses					
Deficit	30.3%	6.5%	24.9%	40.6%	28.6%
Breakeven	28.2%	21.4%	28.4%	7.6%	21.3%
Surplus	41.5%	72.1%	46.7%	51.9%	50.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	29	14	23	27	93
Demand for Services					
Decreased	12.9%	10.3%	4.1%	10.1%	9.7%
Stayed the Same	30.1%	59.9%	58.9%	53.8%	47.5%
Increased	57.1%	29.8%	37.0%	36.1%	42.8%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	43	18	33	37	131
Funding Mix**					
Government	20.4%	0.0%	0.0%	2.4%	7.8%
Donations and Gifts	19.8%	11.9%	81.7%	25.2%	34.7%
Dues, Fees, and Sales	39.4%	40.5%	6.9%	44.8%	33.4%
Special Event and Other	3.9%	33.7%	2.9%	2.9%	7.5%
No Dominant Source	11.1%	4.2%	8.5%	22.6%	12.7%
No Revenues	5.5%	9.8%	0.0%	2.1%	3.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	43	18	31	36	128

Table 7 – Muncie Metropolitan Region

NONPROFIT DIMENSION		Human Services Non-profits	Public & Societal Benefit Nonprofits	Religious & Spiritual Development Nonprofits	All Other Nonprofit Fields	Total
Target Populations**						
Members Only		26.1%	9.3%	2.9%	19.2%	16.5%
Both Members and Public		39.4%	61.1%	97.1%	66.9%	63.3%
Public Only		34.5%	29.6%	0.0%	13.9%	20.2%
	Total	100.0%	100.0%	100.0%	100.0%	100.0%
	n	43	19	32	36	130
Target by Gender						
Some/All Program		36.6%	3.7%	49.1%	31.8%	35.0%
	n	26	13	27	26	92
Target by Age						
Some/All Program		58.9%	50.1%	83.5%	52.6%	62.3%
	n	30	15	29	28	102
Target by Ethnicity						
Some/All Program		11.5%	8.6%	11.5%	10.0%	10.7%
	n	24	13	24	24	85
Target by Income						
Some/All Program		38.0%	31.8%	20.7%	10.8%	25.7%
	n	27	15	26	23	91
Target by Faith**						
Some/All Program		1.2%	8.6%	48.9%	4.9%	17.8%
	n	23	13	29	23	88
Target by Geographic						
Some/All Program		54.0%	50.1%	52.1%	66.0%	56.4%
	n	29	15	27	27	98
Target by Occupation						
Some/All Program		20.6%	17.7%	11.4%	28.8%	20.1%
	n	26	13	25	24	88
Target by Other Group						
Some/All Program		11.0%	19.3%	30.0%	37.5%	25.5%
	n	19	14	25	25	83

* Dimension varies significantly by nonprofit field at the p<.05 level of significance or better.

** Dimension varies significantly by nonprofit field at the p<.001 level of significance or better.

APPENDIX C - CONTINUED

DIMENSIONS OF NONPROFIT FIELDS FOR SELECTED INDIANA REGIONS

Table 8 – Bartholomew County

NONPROFIT DIMENSION	Human Services Nonprofits	Public & Societal Benefit Nonprofits	Religious & Spiritual Development Nonprofits	Mutual Benefit Nonprofits	All Other Nonprofit Fields	Total
Age**						
Before 1930	8.0%	13.6%	48.2%	12.2%	4.3%	14.8%
1930 to 1979	60.6%	51.2%	33.7%	13.4%	45.0%	43.7%
1980 to 2002	31.4%	35.2%	18.1%	74.4%	50.7%	41.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
n	47	24	24	24	30	149
Incorporation Status**						
Incorporated in Indiana	79.9%	76.6%	74.1%	28.8%	75.1%	67.2%
Incorporated in Other State	0.0%	0.0%	8.3%	0.0%	0.0%	1.1%
Not Incorporated	20.1%	23.4%	17.6%	71.2%	24.9%	31.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
n	48	24	22	28	28	150
Size by Total Revenue**						
Less than \$25,000	33.6%	48.4%	4.1%	20.3%	55.2%	33.8%
\$25,000 to \$499,999	52.5%	34.9%	62.2%	43.8%	40.0%	46.7%
\$500,000 or more	13.8%	16.7%	33.8%	35.9%	4.8%	19.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
n	45	25	20	24	27	141
Total Expenses*						
Less than \$25,000	34.3%	53.1%	11.5%	21.3%	50.1%	35.3%
\$25,000 to \$499,999	51.6%	30.2%	55.0%	41.1%	41.7%	44.4%
\$500,000 or more	14.1%	16.7%	33.4%	37.6%	8.2%	20.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
n	44	25	20	23	28	140
Total Assets**						
Less than \$25,000	56.6%	53.5%	27.2%	41.9%	73.2%	51.6%
\$25,000 to \$499,999	29.8%	10.8%	22.9%	45.3%	26.8%	27.7%
\$500,000 or more	13.6%	35.7%	50.0%	12.8%	0.0%	20.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
n	36	25	20	23	23	127
Total Liabilities*						
Less than \$25,000	68.7%	75.9%	57.4%	96.8%	95.9%	79.2%
\$25,000 to \$499,999	20.1%	10.7%	11.6%	0.0%	4.1%	10.1%
\$500,000 or more	11.2%	13.4%	31.0%	3.2%	0.0%	10.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
n	34	22	17	25	20	118

Table 8 – Bartholomew County

NONPROFIT DIMENSION	Human Services Nonprofits	Public & Societal Benefit Nonprofits	Religious & Spiritual Development Nonprofits	Mutual Benefit Nonprofits	All Other Nonprofit Fields	Total
Changes in Revenues						
Decreased	33.5%	42.3%	11.6%	20.6%	22.7%	28.6%
Stayed the Same	25.0%	19.9%	28.6%	44.7%	29.1%	26.9%
Increased	41.5%	37.8%	59.8%	34.7%	48.3%	44.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
n	45	22	21	9	26	123
Changes in Expenses						
Decreased	12.0%	23.9%	8.2%	10.3%	7.1%	12.5%
Stayed the Same	32.3%	28.4%	35.9%	48.1%	31.9%	33.2%
Increased	55.7%	47.8%	55.9%	41.6%	61.0%	54.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
n	45	22	21	9	27	124
Deficits and Surpluses						
Deficit	32.5%	11.9%	17.6%	34.1%	28.9%	26.7%
Breakeven	30.4%	16.3%	44.2%	31.7%	30.4%	29.9%
Surplus	37.1%	71.8%	38.2%	34.2%	40.7%	43.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
n	43	23	19	23	25	133
Demand for Services**						
Decreased	12.3%	17.1%	0.0%	4.0%	7.2%	8.8%
Stayed the Same	38.0%	37.8%	66.5%	86.1%	49.4%	53.2%
Increased	49.7%	45.1%	33.5%	10.0%	43.4%	38.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
n	51	24	24	27	32	158
Funding Mix**						
Government	24.0%	2.9%	0.0%	0.0%	6.1%	9.5%
Donations and Gifts	16.8%	10.4%	88.7%	7.2%	23.1%	25.6%
Dues, Fees, and Sales	40.5%	37.5%	3.2%	9.4%	24.7%	25.9%
Special Event and Other	3.2%	37.7%	8.1%	83.4%	23.5%	28.1%
No Dominant Source	13.2%	8.5%	0.0%	0.0%	17.2%	8.7%
No Revenues	2.4%	2.9%	0.0%	0.0%	5.4%	2.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
n	50	24	25	26	29	154

Table 8 – Bartholomew County

NONPROFIT DIMENSION		Human Services Nonprofits	Public & Societal Benefit Non-profits	Religious & Spiritual Development Nonprofits	Mutual Benefit Non-profits	All Other Nonprofit Fields	Total
Target Populations**							
Members Only		15.0%	28.1%	5.6%	79.1%	13.8%	27.4%
Both Members and Public		58.4%	24.2%	94.4%	16.9%	62.7%	51.6%
Public Only		26.6%	47.7%	0.0%	4.0%	23.5%	21.0%
	Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
	n	51	24	27	27	32	161
Target by Gender**							
Some/All Program		25.6%	13.2%	67.0%	76.5%	21.8%	39.2%
	n	42	16	18	25	26	127
Target by Age*							
Some/All Program		53.7%	43.0%	81.2%	85.1%	54.5%	62.4%
	n	44	18	19	25	26	132
Target by Ethnicity**							
Some/All Program		17.3%	13.2%	22.8%	72.3%	13.3%	28.8%
	n	41	16	18	25	24	124
Target by Income**							
Some/All Program		31.4%	10.9%	22.5%	72.3%	11.9%	33.1%
	n	41	16	18	25	23	123
Target by Faith**							
Some/All Program		2.8%	13.2%	88.1%	72.3%	14.4%	33.6%
	n	41	16	21	25	24	127
Target by Geographic*							
Some/All Program		56.0%	48.1%	56.2%	80.4%	44.3%	57.7%
	n	45	18	20	24	26	133
Target by Occupation**							
Some/All Program		13.0%	21.6%	7.9%	75.5%	6.8%	26.6%
	n	42	15	17	26	25	125
Target by Other Group**							
Some/All Program		23.8%	23.2%	6.5%	78.6%	16.5%	32.7%
	n	41	15	16	25	14	122

* Dimension varies significantly by nonprofit field at the p<.05 level of significance or better.

** Dimension varies significantly by nonprofit field at the p<.001 level of significance or better.

APPENDIX C - CONTINUED

DIMENSIONS OF NONPROFIT FIELDS FOR SELECTED INDIANA REGIONS

Table 9 – Dubois County

NONPROFIT DIMENSION	Human Services Non- profits	Public & Societal Bene- fit Nonprofits	Religious & Spiritual De- velopment Nonprofits	All Other Nonprofit Fields	Total
Age					
Before 1930	3.5%	3.3%	69.1%	15.6%	18.2%
1930 to 1979	41.2%	62.7%	22.6%	30.8%	40.8%
1980 to 2002	55.3%	34.1%	8.3%	53.6%	41.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	33	31	22	33	119
Incorporation Status					
Incorporated in Indiana	82.7%	83.7%	56.6%	73.9%	77.1%
Incorporated in Other State	0.0%	0.0%	8.0%	6.2%	2.9%
Not Incorporated	17.3%	16.3%	35.4%	19.9%	20.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	30	30	14	33	107
Size by Total Revenue*					
Less than \$25,000	41.2%	54.6%	5.3%	66.0%	45.7%
\$25,000 to \$499,999	52.7%	38.4%	81.7%	21.4%	44.8%
\$500,000 or more	6.1%	7.0%	13.0%	12.6%	9.5%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	28	29	21	32	110
Total Expenses**					
Less than \$25,000	48.4%	62.1%	5.3%	68.7%	50.1%
\$25,000 to \$499,999	45.5%	34.1%	81.7%	18.7%	41.2%
\$500,000 or more	6.1%	3.8%	13.0%	12.6%	8.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	28	27	21	32	108
Total Assets*					
Less than \$25,000	44.7%	54.0%	32.2%	50.8%	46.9%
\$25,000 to \$499,999	41.5%	21.3%	16.0%	38.7%	30.4%
\$500,000 or more	13.8%	24.8%	51.8%	10.5%	22.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	20	24	17	28	89
Total Liabilities					
Less than \$25,000	60.9%	79.0%	57.8%	77.4%	70.6%
\$25,000 to \$499,999	23.8%	8.4%	26.2%	10.9%	15.8%
\$500,000 or more	15.3%	12.6%	16.0%	11.7%	13.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	18	24	17	25	84

Table 9 – Dubois County

NONPROFIT DIMENSION	Human Services Non-profits	Public & Societal Benefit Nonprofits	Religious & Spiritual Development Nonprofits	All Other Nonprofit Fields	Total
Changes in Revenues*					
Decreased	22.7%	15.4%	10.3%	23.6%	18.6%
Stayed the Same	32.5%	60.7%	19.5%	30.3%	38.2%
Increased	44.8%	23.9%	70.2%	46.1%	43.2%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	30	33	21	29	113
Changes in Expenses*					
Decreased	6.9%	8.4%	5.6%	19.6%	10.5%
Stayed the Same	53.0%	47.0%	12.9%	39.9%	40.7%
Increased	40.1%	44.6%	81.5%	40.5%	48.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	30	34	22	30	116
Deficits and Surpluses					
Deficit	14.4%	7.1%	14.5%	18.7%	13.7%
Breakeven	28.6%	18.5%	41.6%	18.4%	25.6%
Surplus	57.1%	74.4%	43.9%	62.9%	60.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	27	26	21	28	102
Demand for Services					
Decreased	12.1%	0.0%	4.2%	8.4%	6.3%
Stayed the Same	42.2%	44.9%	41.2%	49.2%	44.7%
Increased	45.8%	55.1%	54.7%	42.4%	49.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	33	33	22	34	122
Funding Mix**					
Government	12.5%	5.4%	0.0%	8.9%	7.3%
Donations and Gifts	16.4%	17.6%	76.9%	11.5%	25.5%
Dues, Fees, and Sales	24.7%	35.6%	19.0%	33.9%	29.5%
Special Event and Other	25.9%	23.5%	4.2%	27.7%	22.1%
No Dominant Source	18.2%	17.9%	0.0%	9.4%	12.5%
No Revenues	2.4%	0.0%	0.0%	8.6%	3.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	32	34	22	35	123

Table 9 – Dubois County

NONPROFIT DIMENSION		Human Services Non-profits	Public & Societal Benefit Nonprofits	Religious & Spiritual Development Nonprofits	All Other Nonprofit Fields	Total
Target Populations*						
Members Only		8.4%	11.5%	11.2%	7.0%	9.3%
Both Members and Public		58.5%	58.0%	88.8%	70.8%	66.9%
Public Only		33.2%	30.5%	0.0%	22.1%	23.8%
	Total	100.0%	100.0%	100.0%	100.0%	100.0%
	n	33	35	22	36	126
Target by Gender*						
Some/All Program		40.3%	23.5%	56.0%	14.4%	31.2%
	n	25	25	19	28	97
Target by Age*						
Some/All Program		78.7%	57.4%	82.2%	51.7%	65.6%
	n	27	27	18	29	101
Target by Ethnicity						
Some/All Program		12.9%	8.5%	26.4%	7.7%	12.7%
	n	24	25	19	28	96
Target by Income*						
Some/All Program		29.2%	7.1%	5.3%	10.7%	13.4%
	n	24	26	17	28	95
Target by Faith**						
Some/All Program		7.6%	12.6%	90.0%	7.7%	23.8%
	n	25	24	18	28	95
Target by Geographic						
Some/All Program		44.4%	60.7%	74.6%	50.3%	56.1%
	n	26	28	19	28	101
Target by Occupation						
Some/All Program		12.3%	14.9%	0.0%	24.7%	14.6%
	n	25	26	17	28	96
Target by Other Group						
Some/All Program		18.4%	35.6%	31.2%	15.9%	24.5%
	n	25	23	19	26	93

* Dimension varies significantly by nonprofit field at the p<.05 level of significance or better.

** Dimension varies significantly by nonprofit field at the p<.001 level of significance or better.

APPENDIX C - CONTINUED

DIMENSIONS OF NONPROFIT FIELDS FOR SELECTED INDIANA REGIONS

Table 10 – Cass, Miami and Scott Counties (combined)

NONPROFIT DIMENSION	Human Services Non- profits	Public & Societal Bene- fit Nonprofits	Religious & Spiritual De- velopment Nonprofits	All Other Nonprofit Fields	Total
Age**					
Before 1930	8.5%	15.2%	57.3%	22.4%	25.8%
1930 to 1979	49.4%	47.5%	26.5%	50.3%	43.3%
1980 to 2002	42.1%	37.3%	16.2%	27.3%	31.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	81	42	65	57	245
Incorporation Status					
Incorporated in Indiana	76.9%	69.2%	63.2%	63.6%	69.0%
Incorporated in Other State	7.8%	4.9%	7.7%	7.7%	7.3%
Not Incorporated	15.3%	25.8%	29.2%	28.7%	23.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	84	43	62	58	247
Size by Total Revenue**					
Less than \$25,000	48.8%	48.5%	10.9%	73.3%	44.9%
\$25,000 to \$499,999	30.3%	41.6%	89.1%	12.3%	42.8%
\$500,000 or more	20.9%	9.9%	0.0%	14.4%	12.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	71	38	51	46	206
Total Expenses**					
Less than \$25,000	54.2%	48.5%	10.8%	75.3%	47.4%
\$25,000 to \$499,999	27.8%	45.8%	89.2%	10.5%	41.9%
\$500,000 or more	18.0%	5.8%	0.0%	14.3%	10.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	70	36	50	46	202
Total Assets**					
Less than \$25,000	58.6%	61.6%	19.8%	74.2%	55.2%
\$25,000 to \$499,999	21.5%	23.9%	54.7%	12.6%	26.4%
\$500,000 or more	19.9%	14.5%	25.6%	13.2%	18.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	62	32	36	42	172
Total Liabilities					
Less than \$25,000	71.5%	79.6%	85.6%	83.3%	79.1%
\$25,000 to \$499,999	20.6%	16.0%	12.4%	3.0%	13.6%
\$500,000 or more	8.0%	4.4%	2.0%	13.7%	7.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	57	29	42	41	169

Table 10 – Cass, Miami and Scott Counties (combined)

NONPROFIT DIMENSION	Human Services Non-profits	Public & Societal Benefit Nonprofits	Religious & Spiritual Development Nonprofits	All Other Nonprofit Fields	Total
Changes in Revenues					
Decreased	25.9%	26.2%	23.6%	33.8%	27.0%
Stayed the Same	35.1%	34.8%	33.7%	39.1%	35.6%
Increased	39.0%	39.0%	42.6%	27.1%	37.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	74	39	59	46	218
Changes in Expenses					
Decreased	4.0%	3.3%	3.3%	9.7%	4.9%
Stayed the Same	33.1%	49.0%	38.1%	28.1%	36.1%
Increased	62.9%	47.7%	58.6%	62.3%	59.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	74	38	59	45	216
Deficits and Surpluses*					
Deficit	27.9%	20.8%	19.4%	11.0%	20.9%
Breakeven	24.9%	22.3%	48.2%	43.0%	34.4%
Surplus	47.3%	56.9%	32.5%	46.0%	44.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	63	31	49	36	179
Demand for Services					
Decreased	8.3%	0.0%	6.5%	9.2%	6.8%
Stayed the Same	36.2%	46.7%	41.2%	50.0%	42.6%
Increased	55.4%	53.3%	52.3%	40.8%	50.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	85	42	68	63	258
Funding Mix**					
Government	25.0%	20.4%	0.0%	13.9%	15.6%
Donations and Gifts	22.6%	13.6%	91.8%	9.8%	34.4%
Dues, Fees, and Sales	26.1%	28.2%	1.4%	22.4%	19.7%
Special Event and Other	10.9%	24.2%	2.8%	10.5%	11.1%
No Dominant Source	9.5%	5.9%	2.6%	30.2%	12.3%
No Revenues	6.0%	7.7%	1.4%	13.2%	6.9%
Total	100.0%	100.0%	100.0%	100.0%	100.0%
n	83	44	59	59	245

Table 10 – Cass, Miami and Scott Counties (combined)

NONPROFIT DIMENSION		Human Services Non-profits	Public & Societal Benefit Nonprofits	Religious & Spiritual Development Nonprofits	All Other Nonprofit Fields	Total
Target Populations**						
Members Only		11.2%	4.1%	6.4%	11.9%	9.1%
Both Members and Public		55.0%	56.9%	89.9%	67.0%	67.0%
Public Only		33.8%	39.0%	3.7%	21.1%	23.9%
	Total	100.0%	100.0%	100.0%	100.0%	100.0%
	n	90	41	66	61	258
Target by Gender**						
Some/All Program		22.0%	7.7%	55.7%	27.1%	29.6%
	n	71	32	53	47	203
Target by Age**						
Some/All Program		57.9%	23.9%	70.6%	52.8%	55.0%
	n	76	33	57	48	214
Target by Ethnicity						
Some/All Program		13.3%	8.8%	22.5%	22.5%	17.0%
	n	70	32	52	44	198
Target by Income						
Some/All Program		28.2%	14.6%	17.6%	23.8%	22.4%
	n	71	31	51	46	199
Target by Faith**						
Some/All Program		8.4%	5.0%	64.1%	13.8%	23.4%
	n	70	33	54	49	206
Target by Geographic*						
Some/All Program		61.9%	51.4%	65.1%	43.1%	56.7%
	n	78	35	55	50	218
Target by Occupation						
Some/All Program		16.7%	21.1%	15.6%	10.4%	15.7%
	n	72	33	53	46	204
Target by Other Group						
Some/All Program		23.0%	24.8%	22.7%	22.1%	23.0%
	n	68	35	52	47	202

* Dimension varies significantly by nonprofit field at the p<.05 level of significance or better.

** Dimension varies significantly by nonprofit field at the p<.001 level of significance or better.

APPENDIX D

DIMENSIONS OF NONPROFIT SERVICE CAPACITY FOR SELECTED INDIANA REGIONS

Nonprofit Service Capacity <i>Major Programmatic Activities</i>	Percent of Nonprofits in Region															
	Selected Indiana Metropolitan Statistical Areas							Selected Indiana Non-Metropolitan Counties							Rest of State	Entire State of Indiana
	Indiana-polis	Gary-North-west*	Fort Wayne	Evans-ville**	South Bend	Bloomington	Muncie	Bartholomew	Dubois	Scott	Miami	Cass				
Human services	43.6	44.8	47.1	56.5	39.9	43.6	50.6	46.5	46.8	60.7	49.0	51.6	45.5	45.7		
Public benefit ***	43.8	30.1	26.7	32.9	39.2	31.0	33.4	31.6	33.4	23.2	25.3	35.1	31.6	34.5		
Religious	21.4	26.5	23.0	23.3	19.9	21.7	23.5	16.3	21.7	19.4	34.9	22.9	26.6	24.1		
Educational	16.4	8.9	21.1	13.2	14.3	11.6	11.6	11.0	18.2	12.6	14.1	11.9	14.3	14.7		
Arts and culture	13.4	14.8	12.7	9.1	15.4	19.6	14.5	10.3	10.9	11.8	7.0	16.0	6.6	11.0		
Health	10.9	14.4	9.5	11.4	16.9	7.4	11.9	8.6	14.0	7.7	7.0	9.6	7.5	10.2		
Environment/animals	3.0	6.5	3.8	3.9	1.9	4.3	2.9	1.7	3.3	7.7	1.0	3.9	7.0	4.9		
Mutual benefit	2.4	5.0	1.8	3.0	3.4	1.0	3.4	13.2	0.7	2.5	4.9	2.3	4.7	3.7		
International	1.2	0.7	1.8	0.9	0.5	1.9	0.3	0.8	0.9	0.0	0.0	1.1	0.9	1.0		
Other/unknown	39.2	30.1	39.5	40.2	37.1	37.8	37.8	43.7	42.4	36.5	41.4	34.9	41.2	38.9		
<i>Number of cases</i>	262	169	200	186	193	200	121	152	119	61	262	99	262	2,008		
<i>Number of Service Locations</i> ***																
1 Location	62.1	80.1	72.9	74.2	61.5	59.8	73.6	68.9	76.1	64.3	76.6	74.7	79.1	72.5		
2 Locations	3.5	2.4	4.0	4.0	7.1	6.5	2.6	3.3	5.0	5.7	1.8	6.0	3.4	3.6		
3 to 5 Locations	8.0	5.7	3.7	3.4	3.2	5.4	4.6	5.2	4.8	10.3	5.1	8.1	5.2	5.7		
6 to 15 Locations	3.7	0.2	3.3	6.6	6.7	5.4	3.6	4.0	6.0	3.4	6.2	3.0	3.5	3.5		
16 or more Locations	8.5	3.0	3.3	3.4	4.7	4.9	4.2	6.4	1.4	3.4	0.9	2.2	2.0	4.2		
Unknown	14.1	8.6	12.7	8.4	16.8	18.1	11.5	12.3	6.7	13.0	9.4	6.1	6.9	10.4		
<i>Total</i>	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0		
<i>Number of cases</i>	240	166	213	200	194	125	131	162	122	62	99	103	281	2,098		

Nonprofit Service Capacity		Percent of Nonprofits in Region														Entire State of Indiana	
		Selected Indiana Metropolitan Statistical Areas							Selected Indiana Non-metropolitan Counties								Rest of State
		Indiana-polis	Gary-North-west*	Fort Wayne	Evans-ville**	South Bend	Bloomington	Muncie	Bartholomew	Dubois	Scott	Miami	Cass				
<u>Services Provided at No Cost ***</u>		6.4	18.7	7.7	7.3	12.3	12.3	12.3	8.0	20.3	4.5	17.4	11.1	7.7	9.2		
No Programs		44.9	18.8	40.2	36.1	44.8	45.9	27.0	46.5	32.4	35.8	29.6	29.6	32.4	35.9		
Some Programs		48.7	62.5	52.1	56.6	43.0	41.8	60.7	45.5	47.3	59.7	53.0	59.3	59.9	54.9		
All Programs		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0		
Total		181	118	145	142	123	94	86	124	88	42	71	86	195	1,495		
<u>Services Provided for Fee Based on Type or Amount of Service ***</u>		20.0	46.2	31.3	33.9	38.6	30.0	32.6	25.5	34.6	33.1	36.4	41.3	44.9	34.8		
No Programs		61.1	32.2	54.3	45.3	43.0	55.7	53.8	61.4	40.7	58.3	43.9	48.3	41.1	48.5		
Some Programs		18.9	21.6	14.5	20.9	18.4	14.3	13.6	13.2	24.7	8.7	19.8	10.4	14.0	16.7		
All Programs		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0		
Total		121	67	101	92	81	62	52	82	60	22	37	41	142	960		
<u>Services Provided for Fee Based on Financial Capacity to Pay</u>		58.1	61.0	62.0	75.8	48.1	55.6	47.9	65.3	58.2	33.4	38.6	61.5	60.1	59.5		
No Programs		36.6	22.4	25.8	15.1	42.2	27.9	30.2	24.4	25.2	45.1	43.8	23.2	27.0	29.2		
Some Programs		5.3	16.5	12.2	9.1	9.8	16.5	21.9	10.3	16.7	21.5	17.6	15.3	12.9	11.3		
All Programs		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0		
Total		120	68	102	80	79	72	61	77	64	25	35	41	148	972		
<u>Number of Duplicative Individuals Served ***</u>		10.4	32.1	23.0	24.3	18.8	18.4	27.8	33.9	25.0	47.3	35.0	16.8	17.6	18.6		
Less Than 100		36.9	47.3	42.5	47.0	42.4	59.1	45.0	44.7	48.5	30.6	38.2	51.8	54.7	45.7		
100 to 999		27.0	19.9	21.4	14.8	16.6	10.9	14.1	17.0	21.6	22.1	24.4	24.9	18.6	21.3		
1000 to 9999		25.8	0.7	13.2	13.9	22.2	11.6	13.1	4.5	4.9	0.0	2.5	6.5	9.1	14.4		
10,000 or More		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0		
Total		94	60	73	63	69	40	54	58	42	19	35	37	90	734		

Nonprofit Service Capacity		Percent of Nonprofits in Region															
		Selected Indiana Metropolitan Statistical Areas							Selected Indiana Non-metropolitan Counties							Rest of State	Entire State of Indiana
		Indiana-polis	Gary-North-west*	Fort Wayne	Evans-ville**	South Bend	Bloomington	Muncie	Bartholomew	Dubois	Scott	Miami	Cass				
No	38.2	36.4	31.1	34.3	32.4	31.4	32.7	30.5	41.4	41.6	35.0	39.0	40.4	37.4			
Yes	61.8	63.6	68.9	65.7	67.6	68.6	67.3	69.5	58.6	58.4	65.0	61.0	59.6	62.7			
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0			
Number of cases	249	167	211	196	193	130	130	155	122	62	94	101	271	2,081			
<i>Use of Computerized Records. ***</i>																	
No	29.9	46.2	41.5	39.6	31.8	39.0	43.9	32.0	52.9	40.1	40.7	41.3	47.8	40.7			
Yes	70.2	53.8	58.5	60.4	68.3	61.0	56.1	68.0	47.1	59.9	59.3	58.7	52.3	59.3			
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0			
Number of cases	237	163	199	190	190	126	130	154	119	57	91	98	271	2,025			
<i>Challenges in Meeting Needs of Clients or Members. ***</i>																	
Not applicable	8.6	16.6	7.8	6.7	12.7	4.9	6.6	5.1	6.8	5.3	9.6	7.4	11.0	10.1			
Not a challenge	12.4	24.9	18.0	23.4	24.3	12.6	12.5	31.9	27.4	20.9	18.7	22.5	23.8	19.9			
Minor challenge	39.5	35.2	37.8	38.4	32.4	49.8	57.1	36.2	35.8	45.2	42.0	32.8	35.1	37.5			
Major challenge	39.6	23.3	36.4	31.5	30.6	32.6	23.8	26.8	30.0	28.6	29.8	37.3	30.1	32.5			
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0			
Number of cases	231	153	193	185	189	123	125	147	111	58	88	96	258	1,957			
<i>Challenges in Communicating with Clients or Members. ***</i>																	
Not applicable	6.3	11.4	3.8	4.9	9.8	4.3	6.8	6.5	4.0	5.7	8.2	7.5	10.9	8.3			
Not a challenge	19.7	30.8	30.5	37.5	36.5	30.9	28.4	41.3	41.5	29.2	34.9	34.4	35.9	30.5			
Minor challenge	46.3	42.3	43.1	44.5	37.3	43.9	41.6	36.2	41.6	39.4	28.4	43.9	39.5	42.2			
Major challenge	27.7	15.5	22.7	13.0	16.3	21.0	23.2	16.0	12.9	25.7	28.5	14.3	13.7	19.1			
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0			
Number of cases	230	153	194	181	185	122	123	147	111	57	89	96	259	1,947			

Nonprofit Service Capacity	Percent of Nonprofits in Region															
	Selected Indiana Metropolitan Statistical Areas								Selected Indiana Non-metropolitan Counties							
	Indiana-polis	Gary-North-west*	Fort Wayne	Evans-ville**	South Bend	Bloomington	Muncie	Bartholomew	Dubois	Scott	Miami	Cass	Rest of State	Entire State of Indiana		
<i>Challenges in Attracting New Members</i>																
Not applicable	10.7	14.2	9.4	7.8	11.3	5.2	8.9	21.0	6.1	9.0	10.3	4.0	9.9	10.5		
Not a challenge	12.8	11.6	12.8	14.8	17.3	15.1	17.9	13.8	23.2	15.2	15.2	13.8	12.2	13.1		
Minor challenge	25.5	29.8	29.3	32.9	29.6	25.8	26.5	25.1	30.8	33.5	31.4	29.0	25.8	27.0		
Major challenge	51.4	44.3	48.5	44.5	41.8	53.9	46.7	40.1	40.0	42.2	43.1	53.2	52.2	49.5		
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0		
Number of cases	232	156	194	186	189	127	127	151	113	57	88	95	261	1,976		
<i>Challenges in Providing High Quality Services</i>																
Not applicable	12.1	17.8	6.0	12.4	14.2	4.3	10.3	7.9	11.7	13.5	9.3	14.4	13.5	12.5		
Not a challenge	17.9	14.5	25.3	25.0	23.9	20.1	21.6	30.3	22.4	23.5	17.6	14.8	17.2	18.9		
Minor challenge	36.2	37.3	33.4	38.9	28.0	42.6	41.7	32.3	40.6	29.9	37.8	34.9	38.4	36.8		
Major challenge	33.9	30.4	35.3	23.7	33.8	33.1	26.4	29.6	25.3	33.2	35.3	35.9	31.0	31.8		
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0		
Number of cases	230	155	194	185	189	122	127	145	113	55	90	97	261	1,963		
<i>Challenges in Conducting Program Evaluations or Assessments***</i>																
Not applicable	12.8	27.5	9.9	12.0	17.3	8.5	13.8	12.7	12.9	11.5	17.4	15.6	14.6	14.9		
Not a challenge	18.3	25.2	23.6	29.7	23.8	20.7	24.5	30.7	27.5	32.1	20.9	23.4	26.4	23.8		
Minor challenge	39.6	31.0	41.9	40.1	37.0	42.8	36.5	40.2	39.6	39.8	36.9	38.4	42.9	39.9		
Major challenge	29.4	16.3	24.6	18.3	22.0	28.0	25.2	16.4	20.1	16.7	24.7	22.6	16.1	21.5		
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0		
Number of cases	229	151	188	184	185	121	125	147	112	54	89	96	256	1,937		

* Includes LaPorte County
 ** Includes Gibson County
 *** Significant at p<.05

APPENDIX E

DIMENSIONS OF NONPROFIT HUMAN RESOURCES FOR SELECTED INDIANA REGIONS

Nonprofit Service Capacity	Percent of Nonprofits In Region														Entire State of Indiana
	Selected Indiana Metropolitan Statistical Areas							Selected Indiana Non-metropolitan Counties							
	Indiana-polis	Gary-North-west*	Fort Wayne	Evans-ville**	South Bend	Bloomington	Muncie	Bartholomew	Dubois	Scott	Miami	Cass	Rest of State		
<i>Number of Paid Staff FTEs***</i>															
More than 50 FTEs	7.2	14.1	9.2	6.1	20.6	11.6	5.8	12.4	13.7	7.3	4.6	11.2	3.9	7.7	
15.5 to 50 FTEs	17.2	8.5	19.3	6.5	14.1	14.4	6.6	4.1	5.7	7.3	11.4	4.1	12.2	13.4	
5.5 to 15 FTEs	22.0	14.2	17.3	18.5	15.7	26.7	16.6	24.7	18.7	14.5	14.7	6.2	11.0	16.7	
2.5 to 5 FTEs	23.1	19.4	29.5	25.9	19.9	15.3	30.9	23.9	15.6	12.5	22.3	24.1	17.5	21.5	
0.5 to 2 FTEs	30.5	43.8	24.7	43.0	29.7	32.1	40.0	34.9	46.4	58.5	47.1	54.5	55.4	40.7	
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
<i>Number of cases</i>	160	82	120	116	88	68	62	70	54	29	49	57	155	1,110	
<i>Challenges in Recruiting and Retaining Qualified Staff</i>															
Not Applicable	22.5	26.3	21.3	30.9	29.6	32.4	31.2	41.7	27.5	32.0	17.6	28.3	31.4	27.5	
Not a Challenge	24.0	25.4	23.9	23.1	23.9	20.6	31.8	15.8	29.0	28.7	30.1	21.1	32.8	27.4	
Minor Challenge	33.0	32.9	37.8	31.0	27.3	26.2	27.2	26.9	26.1	22.2	33.8	28.5	24.8	29.6	
Major Challenge	20.6	15.4	17.0	14.9	19.2	20.8	9.8	15.6	17.4	17.2	18.5	22.1	11.0	15.5	
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
<i>Number of cases</i>	228	152	190	185	186	121	123	145	111	58	88	96	263	1,946	
<i>Staff Compensation as a Percentage of Total Expenses</i>															
Less than 25%	16.5	6.4	7.3	12.5	9.7	8.4	11.1	5.6	9.1	15.5	6.5	11.3	10.1	11.1	
25% to 49%	17.3	14.7	19.1	15.5	11.5	15.2	13.0	16.2	7.1	20.8	17.2	17.6	14.4	15.6	
50% to 74%	12.9	14.3	13.7	12.6	15.5	19.9	17.3	9.4	17.3	7.1	16.0	17.5	10.7	12.7	
75% to 100%	6.7	2.4	2.2	4.6	4.3	3.6	1.5	7.1	5.7	4.1	1.3	2.2	1.4	3.4	
No Paid Employees	46.6	62.2	57.7	54.8	59.0	53.0	57.2	61.7	60.8	52.5	59.0	51.4	63.4	57.2	
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
<i>Number of cases</i>	196	136	178	160	159	112	109	142	109	53	73	87	226	1,740	

Percent of Nonprofits In Region														
Nonprofit Service Capacity	Selected Indiana Metropolitan Statistical Areas						Selected Indiana Non-metropolitan Counties						Entire State of Indiana	
	Indiana-polis	Gary-North-west*	Fort Wayne	Evans-ville**	South Bend	Bloomington	Muncie	Bartholomew	Dubois	Scott	Miami	Cass		Rest of State
<i>Use of Volunteers During Most Recent Fiscal Year</i>														
No	29.6	26.6	23.7	26.5	29.4	20.6	15.7	33.4	28.7	27.0	22.7	23.9	27.3	27.2
Yes	70.4	73.4	76.3	73.5	70.7	79.4	84.3	66.6	71.3	73.0	77.3	76.2	72.7	72.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Number of cases	239	165	209	201	189	131	126	157	120	60	92	101	273	2,063
<i>Staff Compensation as Percent of Expenses</i>														
100% or More	31.5	18.2	23.3	20.8	37.1	38.9	12.0	28.9	25.5	19.2	16.8	19.6	16.1	23.2
40% to 99%	16.5	26.1	24.1	21.6	12.9	15.4	16.5	15.2	30.4	9.6	26.6	27.4	23.9	21.0
15% to 39%	24.3	23.0	21.0	28.4	27.2	24.0	40.5	31.8	27.6	38.7	28.0	37.4	34.1	28.3
Less than 15%	27.7	32.8	31.5	29.2	22.9	21.7	31.1	24.1	16.5	32.5	28.5	15.6	25.9	27.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Number of cases	144	81	120	120	98	82	82	82	62	36	47	56	158	1,168
<i>Importance of Volunteers to Organization***</i>														
Not at all Important	0.0	1.0	1.0	0.0	2.7	1.2	2.7	1.2	6.0	0.0	1.3	0.0	0.0	0.5
Not very Important	8.7	13.1	1.5	7.3	7.8	7.3	10.6	4.9	4.6	5.8	4.2	5.9	6.1	7.3
Important	28.9	12.7	22.0	15.5	20.6	22.4	12.5	26.5	12.9	24.7	10.7	14.3	10.7	18.1
Very Important	39.1	43.1	40.1	39.2	36.2	34.7	39.1	35.3	36.6	21.6	34.0	38.7	36.9	38.4
Essential	23.4	30.2	35.3	38.1	32.7	34.5	35.2	32.1	39.9	47.9	49.9	41.1	46.3	35.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Number of cases	186	119	158	141	124	99	98	102	84	44	69	75	214	1,513
<i>Use of Formal Volunteer Recruitment Program</i>														
No	83.3	76.8	76.2	79.8	73.8	74.5	75.7	86.1	73.9	78.0	76.3	77.5	85.7	81.7
Yes	16.7	23.2	23.8	20.2	26.2	25.5	24.3	14.0	26.1	22.0	23.7	22.5	14.3	18.3
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Number of cases	234	161	197	188	189	125	130	154	120	58	89	94	272	2,011
<i>Use of Formal Volunteer Training Program</i>														
No	17.6	24.2	24.9	24.2	26.7	27.4	24.7	18.8	24.0	17.1	26.5	18.9	20.1	21.1
Yes	82.4	75.8	75.1	75.8	73.3	72.7	75.3	81.2	76.0	82.9	73.5	81.1	80.0	78.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Number of cases	232	157	198	188	189	124	126	154	120	58	89	94	270	1,999

Nonprofit Service Capacity		Percent of Nonprofits In Region															
		Selected Indiana Metropolitan Statistical Areas							Selected Indiana Non-metropolitan Counties							Rest of State	Entire State of Indiana
		Indiana-polis	Gary-North-west*	Fort Wayne	Evans-ville**	South Bend	Bloomington	Muncie	Bartholomew	Dubois	Scott	Miami	Cass				
<i>Challenge of Recruiting and Retaining Qualified Volunteers</i>																	
Not Applicable	17.4	21.2	13.8	15.7	16.0	19.5	16.9	28.9	18.1	13.3	14.8	11.2	15.7	16.8			
Not a Challenge	18.6	15.6	18.8	19.0	23.8	11.3	23.4	11.4	26.9	25.4	14.6	18.7	20.4	19.1			
Minor Challenge	29.8	29.4	37.6	38.5	34.2	34.3	32.1	36.1	39.0	34.2	40.3	37.2	32.0	32.4			
Major Challenge	34.3	33.9	29.8	26.9	26.1	34.9	27.6	23.6	16.0	27.1	30.3	33.0	31.9	31.7			
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0			
Number of cases	230	153	192	186	183	124	120	149	112	57	90	97	262	1,955			
<i>Governance Structure Used</i>																	
Other Gov. Structure	8.2	17.5	11.3	11.4	13.9	5.2	10.5	9.1	8.2	14.4	13.1	10.2	10.1	10.6			
Gov. by Other Org.	2.9	8.5	6.4	2.6	2.4	3.6	5.8	2.1	5.1	3.7	4.2	1.2	4.5	4.4			
Board of Directors	88.9	73.9	82.3	86.0	83.7	91.2	83.7	88.8	86.7	82.0	82.8	88.7	85.5	84.9			
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0			
Number of cases	239	159	205	200	191	131	126	159	124	60	94	100	276	2,064			
<i>Size of Board of Directors***</i>																	
30 or More	7.0	5.7	5.3	4.2	4.7	3.6	6.5	1.5	0.0	0.0	7.7	2.5	2.0	4.4			
15 to 29	22.5	21.9	20.0	23.7	27.5	17.3	31.6	14.9	12.2	17.0	14.9	23.6	13.6	19.1			
10 to 14	30.7	19.5	25.5	25.1	21.4	19.9	13.7	19.6	26.6	17.0	23.6	24.7	20.3	23.8			
5 to 9	29.8	38.0	35.7	33.1	28.3	43.1	35.0	40.3	47.7	51.8	36.2	42.0	45.3	37.7			
1 to 4	10.0	14.9	13.5	13.8	18.1	16.1	13.3	23.6	13.5	14.2	17.6	7.2	18.9	15.0			
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0			
Number of cases	200	112	163	155	136	118	101	135	107	50	77	87	228	1,669			
<i>Percent Using Committee Structures</i>																	
Doesn't Use Com.	23.2	29.8	28.3	25.0	22.8	24.9	29.4	38.4	30.7	31.3	19.3	21.6	31.5	27.8			
Com. for Sp. Tasks	22.7	15.4	11.0	17.8	13.5	15.5	16.8	11.7	15.1	28.0	21.4	20.1	18.4	18.3			
Com. for some/all work	54.1	54.8	60.7	57.2	63.7	59.5	53.8	50.0	54.2	40.7	59.3	58.3	50.2	54.0			
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0			
Number of cases	197	110	163	156	134	116	101	134	106	48	75	84	226	1,650			

Nonprofit Service Capacity	Percent of Nonprofits in Region															
	Selected Indiana Metropolitan Statistical Areas							Selected Indiana Non-metropolitan Counties							Rest of State	Entire State of Indiana
	Indiana-polis	Gary-North-west*	Fort Wayne	Evans-ville**	South Bend	Bloomington	Muncie	Bartholomew	Dubois	Scott	Miami	Cass				
<i>Challenges in Recruiting and Retaining Board of Director Members***</i>																
Not Applicable	8.1	16.3	11.4	11.8	18.8	10.0	13.5	9.2	12.5	17.9	14.7	9.6	13.2	16.3		
Not a Challenge	29.4	27.2	25.8	29.7	31.1	21.6	29.3	35.9	35.3	25.1	28.0	28.7	30.6	34.2		
Minor Challenge	24.5	35.7	36.4	33.2	27.9	30.1	38.0	32.5	32.4	35.1	33.2	33.9	31.7	34.4		
Major Challenge	38.0	20.8	26.4	25.3	22.2	38.4	19.3	22.4	19.8	22.0	24.1	27.8	24.5	15.2		
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0		
Number of cases	228	154	193	185	187	124	125	143	113	56	91	96	261	1,956		

* Includes LaPorte County

** Includes Gibson County

*** Significant at p<.05

PROJECT PUBLICATIONS AND REPORTS

Over the last several years a number of reports and articles related to the Indiana Nonprofit Sector Project have been published, in addition to papers presented at various colloquiums and conferences. The following citations include project-related reports and papers as of January 2004. Online reports, as well as summaries of all other items are available on the project web site: www.indiana.edu/~nonprof. To obtain a complete version of an unpublished paper please contact Kirsten Grønbjerg (kgronbj@indiana.edu, (812) 855-5971).

Indiana Nonprofit Survey Analysis

This survey of 2,205 Indiana nonprofits, completed in spring and early summer of 2002, covered congregations, other charities, advocacy nonprofits, and mutual benefit associations. It used a stratified random sample drawn from our comprehensive Indiana nonprofit database and structured so as to allow for comparisons among (1) different nonprofit source listings (including those identified through the personal affiliation survey) and (2) twelve selected communities around the state. The survey included questions about basic organizational characteristics, programs and target populations, finances and human resources, management tools and challenges, advocacy activities, affiliations, and involvement in networking and collaboration. An almost identical instrument was used to survey Illinois congregations, charities and advocacy nonprofits for the Donors Forum of Chicago (report available Online at www.donorsforum.org, December, 2003).

Online Reports

- The Indiana Nonprofit Sector: A Profile, by Kirsten A. Grønbjerg and Linda Allen. Online report. Survey Report #2. January 2004.
- The Indianapolis Nonprofit Sector: Management Capacities and Challenges, by Kirsten A. Grønbjerg and Richard Clerkin. Online report. Preliminary Survey Report #1. February 2003.

Journal Articles and Conference Presentations

- "The Indiana Nonprofit Survey: Does What You Know Depend on How You Draw Your Sample?" by Kirsten Grønbjerg and Richard Clerkin. Paper presented at the Annual Meetings of ARNOVA, Denver, CO, November 20-22, 2003.
- "The Role of Congregations in Delivering Human Services" by Richard Clerkin and Kirsten Grønbjerg. Available Online. Paper presented at the Independent Sector Spring Research Forum, Washington, D.C., March 6-7, 2003.

Indiana Nonprofit Employment Analysis

An analysis, comparing ES202 employment reports with IRS registered nonprofits under all sub-sections of 501(c), using a methodology developed by the Center for Civil Society Studies at The Johns Hopkins University, to examine nonprofit employment in the state of Indiana for 2001 with comparisons to 2000 and 1995. The analysis includes detailed information by county, region, and type of nonprofit as well as industry and sector comparisons.

Online Reports

- Indiana Nonprofit Employment, 2001. Nonprofit Employment Report No. 1 by Kirsten Grønbjerg and Hun Myoung Park. July 2003.

- Bloomington Nonprofit Employment, 2001. Nonprofit Employment Report No. 1, Supplement A, by Kirsten Grønbjerg and Sharon Kioko. August 2003.

Personal Affiliation Survey Analysis

We completed a survey of 526 Indiana residents in May 2001, designed to make it possible to evaluate the utility of an alternative approach to sampling Indiana nonprofits (as compared to drawing a sample from a comprehensive nonprofit database). The survey probed for the respondents' personal affiliations with Indiana nonprofits as employees, worshippers, volunteers, or participants in association meetings or events during the previous 12 months. We recorded the names and addresses of the church the respondent had attended most recently, of up to two nonprofit employers, up to five nonprofits for which the respondent had volunteered, and up to five nonprofit associations.

Journal Articles and Conference Presentations

- "Performing Different Types of Volunteer Work: The Role of Religious and Other Networks" by Kirsten Grønbjerg and Brent Never. Nonprofit Management and Leadership 15 (Winter, No. 2).
- "Individual Engagement with Nonprofits: Explaining Participation in Association Meetings and Events" by Kirsten Grønbjerg. Paper presented at the ARNOVA Meetings, Montreal, Canada, November 14-16, 2002.
- "Volunteering for Nonprofits: The Role of Religious Engagement" by Kirsten Grønbjerg and Brent Never. Paper presented at the Association for the Study of Religion. Chicago, August 14-16, 2002.

Indiana Nonprofit Database Analysis

We developed a comprehensive database of 59,400 Indiana nonprofits of all types (congregations, other charities, advocacy nonprofits, and mutual benefit associations) using a unique methodology that combines a variety of data sources, most notably the IRS listing of tax-exempt entities, the Indiana Secretary of State's listing of incorporated nonprofits, and the yellow page listing of congregations. We supplemented these listings with a variety of local listings in eleven communities across the state and with nonprofits identified through a survey of Indiana residents about their personal affiliations with nonprofits.

Journal Articles and Conference Presentations

- "Extent and Nature of Overlap Between Listings of IRS Tax-Exempt Registrations and Nonprofit Incorporation: The Case of Indiana" by Kirsten Grønbjerg and Laurie Paarlberg. Nonprofit and Voluntary Sector Quarterly 31 (No. 4, December, 2002): 565-94.
- "Evaluating Nonprofit Databases." American Behavioral Scientist 45 (July, 2002, No. 10): 1741-77. Resources for Scholarship in the Nonprofit Sector: Studies in the Political Economy of Information, Part I: Data on Nonprofit Industries..
- "Community Variations in the Size and Composition of the Nonprofit Sector: The Case of Indiana" by Kirsten Grønbjerg and Laurie Paarlberg. Paper presented at the Small Cities Conference, Muncie, IN, September 14-15, 2001.
- "Community Variations in the Size and Scope of the Nonprofit Sector: Theory and Preliminary Findings" by Kirsten A. Grønbjerg & Laurie Paarlberg. Nonprofit and Voluntary Sector Quarterly 30 (No. 4, December, 2001) 684-706.



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