

University of Central Florida

STARS

Honors Undergraduate Theses

UCF Theses and Dissertations

2021

Effects of the COVID-19 Economic Downturn on Central Florida Nonprofits

Tiffany C. Chinwuba

University of Central Florida



Part of the [Nonprofit Administration and Management Commons](#)

Find similar works at: <https://stars.library.ucf.edu/honorsthesis>

University of Central Florida Libraries <http://library.ucf.edu>

This Open Access is brought to you for free and open access by the UCF Theses and Dissertations at STARS. It has been accepted for inclusion in Honors Undergraduate Theses by an authorized administrator of STARS. For more information, please contact STARS@ucf.edu.

Recommended Citation

Chinwuba, Tiffany C., "Effects of the COVID-19 Economic Downturn on Central Florida Nonprofits" (2021). *Honors Undergraduate Theses*. 1039.

<https://stars.library.ucf.edu/honorsthesis/1039>

EFFECTS OF THE COVID-19 ECONOMIC DOWNTURN
ON CENTRAL FLORIDA NONPROFITS:
ASSESSMENT OF FINANCIAL CONSEQUENCES AND CAPACITY BUILDING
STRATEGIES DURING A PUBLIC HEALTH CRISIS

by

TIFFANY C. CHINWUBA

A thesis submitted in partial fulfillment of the requirements
for the Honors in the Major Program in Nonprofit Management
in the College of Community Innovation and Education
and in the Burnett Honors College
at the University of Central Florida
Orlando, Florida

Summer Term, 2021

Thesis Chair: Maritza Concha, Ph.D.

ABSTRACT

COVID-19 has had significant impacts on society, both in lifestyle and commerce, especially in Central Florida where the economy is centralized around tourism. While local and state governmental agencies are distributing aid to meet the needs caused by high unemployment, the nonprofit sector mobilized to help fill the gap in assistance by providing resources and services. However prior research into the nonprofit sector finds that prolonged economic downturn may eventually affect the nonprofit force by reducing funding to programs as it did during the 2008 economic recessions. Hence, many nonprofit organizations may be at risk of insolvency in the coming months. Research into organizational survival and capacity-building strategies may solve these problems. Utilizing a sample of 26 nonprofit organizations in the Central Florida area and a web-based survey, this study explores how capacity-building strategies may be correlated with organizational survival. The findings indicate that capacity-building strategies focused on leadership capacity, management and operations capacity, and community engagement capacity may help to increase organizational survival during a pandemic.

DEDICATION

For my family, who have guided and supported me through all my endeavors.
Most importantly, for the nonprofit organizations who continue to serve communities in need.

ACKNOWLEDGEMENTS

I want to thank the Office of Honors Research in the Burnett Honors College for providing a unique opportunity to be immersed in research in a welcoming and engaging format. I want to thank Justin Miller, the Assistant Director of Center of Public & Nonprofit Management at the School of Public Administration, who brought invaluable expertise that helped this project come together. Also, I would like to thank Dr. Daniel Seigler and Dr. Gregg Buckingham for all your help and guidance in beginning my research project.

Finally, I would like to thank my Thesis Chair, Dr. Maritza Concha, for the time and effort she invested in educating me, training me, and mentoring me along this process. Thank you for continuing to push me to achieve things I did not know I could do.

TABLE OF CONTENTS

I.	INTRODUCTION.....	1
II.	LITERATURE REVIEW ON ECONOMIC IMPACT.....	3
	A.1 Effects of COVID-19 on Global Markets	3
	A.2 Establishing a Relationship between the 2008 Great Recession and the COVID-19 Recession	4
	A.3 Impact of 2008 Great Recession on the Nonprofit Sector.....	6
	A.4 Effects of COVID-19 on Nonprofits Worldwide	7
	A.5 Economic effects in the nonprofit sector in Florida due to COVID-19.....	8
A.	PROPOSITION	9
III.	LITERATURE REVIEW ON CAPACITY BUILDING	10
	B.1 Organizational Capacity to Support Financial Well-Being in the Case of a Recession	10
	B.2 Capacity Building as it Relates to the Nonprofit Sector	10
B.	HYPOTHESIS.....	13
	Flow Chart	17
IV.	METHODOLOGY.....	20
	Overview of Methodology	20
	Research Design	20
	Qualitative Design	21
	Content Analysis	21
	Quantitative Design	22
	Data Analysis	23
	Ethics Statement	23
V.	QUALITATIVE CONTENT ANALYSIS.....	24
	Overview of Interview Responses.....	24
	Theme 1: Funding.....	24
	Subtheme 1: Government Grants Opportunities & Involvement.....	24
	Subtheme 2: Individual Donor Fluctuations & Fatigue	25
	Theme 2: Increased Demand & Need	26
	Subtheme 1: Social Distancing as An Obstacle.....	26
	Subtheme 2: Program Delivery Depended on Adaptation to Virtual Setting.....	26
	Theme 3: Organizational Survival	27
	Subtheme 1: Adaptability	27
	Subtheme 2: Strategic Planning & Switching Between Time Horizon	27

VI.	QUANTITATIVE SURVEY ANALYSIS	29
	Overview of Qualtrics Survey	29
	Demographics of Participants	29
	Demographics of Nonprofit Organizations	31
	Reliability Assessment for Constructs	33
	Pearson’s Correlation Test.....	34
	Results.....	35
VII.	DISCUSSION.....	38
	Organizational Capacity.....	38
	Limitations and Future Research.....	42
VIII.	CONCLUSION	44
	REFERENCES.....	45
	TABLES	51
	APPENDIX A.....	57
	APPENDIX B.....	62

I. INTRODUCTION

COVID-19 has left a significant impact on all aspects of society. Many higher education institutions, like MIT and Harvard, were required to have their first online commencement in school history to adhere to social distancing guidelines (Prussman & Kashinsky, 2020). Companies like Google and Facebook, known for their grandiose workplace environment, were forced to take that environment virtual to slow coronavirus's rapid spread (Friedman and Browning, 2020). Most of the attention has been on small to midsize businesses that have been forced to adapt or close down, many laying off or furloughing workers to weather the coupled recession. In only a few months, the COVID-19 pandemic has undone nearly a decade of economic growth and prosperity following the 2008 Great Recession.

In April 2020, the United States civilian unemployment rate reached as high as 14.7 %, which far surpassed the peak unemployment rate of the 2008 Great Recession at 10% in October 2009 (U.S. Bureau of Labor Statistics, 2020). The National Bureau of Economic Research officially announced that the recession began in February 2020 due to the significant decline in economic activity and high unemployment that plagued the beginning of the year. Though the national trends show a slight recovery, states are still reeling from the economic downturn while managing the ongoing pandemic. Florida's unemployment remains high at 7.4%, a 12-month increase of 4.4 points from last year's unemployment rate (U.S. Bureau of Labor Statistics, 2020). Central Florida has suffered dramatically as the economy revolves around the hospitality industry, which was suppressed by necessary stay-at-home orders preventing the outbreak from worsening. Osceola County and Orange County, the tourism capital of Central Florida, had the highest unemployment rate at 15.1% and 11.6%, respectively (Bouffard, 2020). However, one sector often forgotten in the conversation is the nonprofit sector.

A recent national survey conducted by the *Independent Sector* (2020) of 110 large and mid-sized nonprofits representing “over 152,000 employees and nearly \$9.1 billion in contributions and revenue” found that COVID-19 has had a damaging impact on the nonprofit sector (para. 2). Of the respondents, 83% reported a decline in revenue, and 47% reported decreased employment compared to April 2019 (Independent Sector, 2020). With the demand for services increasing and the pandemic still not under control, the majority of nonprofits that responded had to temporarily close, lay off employees, or reduce services (Independent Sector, 2020). Nationally, this is a trend seen in the nonprofit sector. Still, when further examining the situation in the Central Florida region, there is not enough evidence to comfortably draw the same conclusion. Hence, the purpose of this research is to explore the *effects of COVID-19 on nonprofits in the Central Florida region to understand better the financial consequences and the capacity-building strategies that increase organizational survival*. This research will shed light on the anticipated financial impact on the nonprofit sector in Central Florida and determine best practices to reduce the burden to survive the economic downturn. This research will inform current nonprofits, aid in recovery efforts, and help create better emergency preparedness guidelines.

II. LITERATURE REVIEW ON ECONOMIC IMPACT

A.1 Effects of COVID-19 on Global Markets

Months after the COVID-19 pandemic began, global economies are still feeling the impact of the outbreak. Social distancing guidelines and virtual commuting depressed an already slow oil market. Stay-at-home orders and concern with travel caused a global drop in agricultural commodities by 20%. Furthermore, hospitality has been one of the hardest-hit sectors. In March 2020, German hotel occupancy fell by 36%, and Italian cities badly affected by the virus had occupancy rates as low as 6% (Nicola et al., 2020). The economy is slowly recovering from the sharp economic downturn, but there is still uncertainty about the future. Globally, stock market indexes trended downward dramatically in March and April of 2020 until governments passed some form of corporate and individual relief (Nicola et al., 2020). Though government and financial institutions have leveraged billions of dollars in a “whatever-it-takes” approach, businesses and people are still struggling to gain footing in the ongoing pandemic (Nicola et al., 2020).

The COVID-19 pandemic has had unprecedented economic impacts of unequal magnitude compared to the Spanish Flu pandemic of 1918 (Barro et al., 2020). When comparing both pandemics, several variables such as stock market volatility, newspaper-based economic uncertainty, and subjective uncertainty in business expectation surveys indicated a significant difference in consumer perception. The COVID-19 pandemic has had a more substantial impact on the market's stability and unemployment than the 1918 pandemic, even though the death toll has yet to surpass it (Baker et al., 2020). The 1918 pandemic and COVID-19 pandemic differ significantly due to technological advancements; however, research into the Great Recession of 2008 and the recession caused by the COVID-19 pandemic show a stronger correlation.

A.2 Establishing a Relationship between the 2008 Great Recession and the COVID-19 Recession

COVID-19 is an unprecedented global crisis that exposes the lack of infrastructure established to manage a crisis of this magnitude. Globally, knowledge gathered through research about the COVID-19 pandemic is concurrent with the precedents being set by the government, but valuable research is still developing. This literature review will draw upon the economic effects of the 2008 Great Recession on the nonprofit sector to supplement the currently limited research on COVID-19. Even though the recession caused by COVID-19 differs significantly from the 2008 Great Recession, nonprofits are similarly experiencing higher demand for services while facing limited revenue and smaller financial contributions. Additionally, the research on the 2008 situation will demonstrate the strategies utilized by nonprofits to endure financial hardship, strategies that are speculated to be in use now.

Research has shown that the economic downturn caused by the COVID-19 pandemic reflects the sharp economic downturn of the 2008 Great Recession (Andersen et al., 2020). The research sought to explore the global impact of COVID-19 on unemployment, GDP, and industrial market capitalization by sector. The results provide a comprehensive overview of the health of the global market. When contrasted with literature from the Great Recession, it provides a more precise point of comparison. The results show how the root causes of both economic downturns significantly impact their severity and, ultimately, recovery (Kochhar, 2020). These differences are critical in not overstating the market patterns present in the COVID-19 pandemic. The table below further explores the similarities and differences between the 2008 Great Recession and the COVID-19 recession.

Table 1 Demonstration of the similarities and differences between the 2008 Economic Recession and the 2020 Economic Recession

Factors	Economic recession 2008 (U.S.)	Economic recession 2020 (U.S.)	Authors
Unemployment Rate - Peak	10.0% at its peak	14.7% at its peak	(U.S. Bureau of Labor Statistics, 2020)
Duration	December 2007 – June 2009 (1 year, 6 months)	February 2020 – Present (\geq 1 year, 5 months)	(King, 2020)
Unemployment Rate - Recovery	Slowed recovery, from its peak in Oct 2009 (10.0%) it took until early 2016 to reach pre-recession levels (U-shaped)	Potentially rapid recovery, from its peak in Apr 2020 (14.7%) it has fallen to 7.9% in Aug 2020 (V-shaped)	(U.S. Bureau of Labor Statistics, 2020)
Consumer Spending	Consumer spending experienced the most severe decline since WWII	Consumer spending is hugely dictated by consumer hesitancy around coronavirus	(U.S. Bureau of Labor Statistics, 2014) (Bhargava, 2020)
Gross Domestic Product	Real GDP fell 4.3% from its peak to its trough, the most significant decline since WWII	GDP fell 32.9% in the second quarter, the most significant drop in modern American history but has seen a spark incline since July.	(Rich, 2014) (Horsley, 2020)
Cause	Lenders approving too many high-risk home loans that were unable to be paid back	Unprecedented global pandemic with inadequate resources, protocol, and knowledge about the virus	(History, 2019)

A.3 Impact of 2008 Great Recession on the Nonprofit Sector

Having established a relationship between the 2008 Great Recession and the COVID-19 recession, it would be useful to explore the impact of the Great Recession on the nonprofit sector to consider the immediate and lasting effect of the COVID-19 on nonprofits. Several studies reveal that the nonprofit sector suffered greatly from the recession (Morreale, 2011; Glassman et al., 2012). While this finding does not diverge from the common truth seen in most recessions, the Great Recession had an unprecedented impact. One report by Bridgeland, Dunkelman, McNaught, and Reed (2009) demonstrates that the recession had a more significant negative impact on the nonprofit sector than initially theorized. The report analyzes several national charities, state governments, and local nonprofit organizations (NPOs) to gain a holistic understanding. The report found NPOs had generally increased demand for services but decreased private, federal, and state funding. By the end of 2008, 52% of nonprofit respondents stated they had experienced budget cuts due to the economic downturn, while organizations struggled to handle the community's increased demand (Bridgeland et al., 2009). This finding can be ascribed to the enlargement of the nonprofit sector and the duration of the recession. Between 1999-2009 the nonprofit sector increased by 31.5%. When the recession occurred, many newly formed nonprofits struggled to maintain funding through foundations and private contributions (Morreale, 2011).

Additionally, a study done by Indiana University Center on Philanthropy (2008) shows that while brief recessions may alter individual contribution, it does not stop. However, in a prolonged recession with high unemployment, like in the Great Recession, individual donations were reduced as workers were laid off, and the threat of losing assets loomed over households. At that point, there is a notable shift in giving, and fundraising efforts become less fruitful for nonprofits (Morreale, 2011). These reports provide valuable insight into the national trends present during

the COVID-19 recession as unemployment reached the highest recorded peak since 1937. However, while the Great Recession and COVID-19 may mirror one another in severity, it does not mirror it in duration. In September 2020, the unemployment rate declined to 7.9% (Bureau of Labor Statistics, 2020). Further research must be conducted into COVID-19 to establish how the pandemic has affected nonprofit organizations' economic stability during the COVID-19 recession.

A.4 Effects of COVID-19 on Nonprofits Worldwide

Globally, nonprofits are facing unique circumstances based on their country's demographics and relative control of the COVID-19 pandemic. However, some trends supersede national borders. In several countries, nonprofits are reporting a significant negative impact on their funding and economic security, impacting their ability to execute their missions. A UK survey conducted in March by the Institute of Fundraising found that 52% of respondents have reduced their social programs to accommodate the loss in income, while 42% of respondents reported an increase in demand. A French survey conducted in March by Recherches et Solidarités of 10,000 association leaders found that 70% of respondents had to suspend their usual activities, and 20% of respondents worried about the economic issues surrounding their associations. However, since the pandemic's peak, organizations have seen some rebound as many nonprofits have reported declining perceptions of anticipated long-term impacts to fundraising due to the COVID-19 pandemic. A September U.S. survey of 800 nonprofits showed the lowest anticipated impact on fundraising since June (Grenzebach Glier and Associates, 2020). The management of the virus is critical, as an economic rebound is correlated mainly with the regulation of COVID-19. The appropriate management and control of the virus will decrease the strain on the nonprofit sector. When the COVID-19 outbreaks begin to rise, as seen in March of 2020, demand in the nonprofit sector consequently follows. For some nonprofit organizations, the COVID-19 pandemic has

forced them to temporarily or permanently shut down. A global study of nonprofits spanning 125 countries and 414 charitable organizations found that nearly 33% of the respondents may be forced to close in the next twelve months (CAF, 2020). Many nonprofits are in a dire situation, but prior research has shown that the risk of insolvency can be decreased by several factors (Horvath et al., 2018).

A.5 Economic effects in the nonprofit sector in Florida due to COVID-19

Due to the unprecedented nature of COVID-19, much of the research surrounding Central Florida nonprofits is still developing and changing with the political and economic climate. However, the Florida Nonprofit Alliance's preliminary research of Florida nonprofits in March & April 2020 found concerning numbers for the financial stability across the state. Of the 1,466 respondents, 73% reported COVID-19 had "budgetary implications related to the strains on the economy," and 48% reported a "loss in revenue from programs or membership fees" (Florida Nonprofit Alliance, 2020, pg. 8). However, it is to be noted, respondents from the Central Florida region composed only 2.3% of respondents for this survey. Central Florida's economy, heavily reliant on the hospitality industry and tourism, may suffer more significant consequences than many other cities (Ray, 2020). This additional strain on the economy may translate to further financial strain on Central Florida nonprofits as they manage increased demand in a prolonged recession.

Nonprofit organizations can be economically affected in several ways, but a trend consistent around the U.S. is increasing demand with stagnant or decreasing funding. Economic impact can directly originate from budget cuts at the federal, state, or local level or loss of revenue-generating operations. A longitudinal study conducted of U.S. nonprofits during the 2008 recession saw 61% of nonprofits reported cuts in government funding, and 48% of nonprofits reporting cuts in foundation funding (Bridgespan Group, 2008). Additionally, individual giving slows and drops

an average of 2.7% per year in a recession lasting over eight months (Giving USA Foundation, 2008). Economic strain may also originate indirectly from the increased demand on nonprofit organizations that lead to employee lay-offs, abbreviated programs, and service disruption (Florida Nonprofit Alliance, 2020).

A. PROPOSITION

Central Florida nonprofits will undoubtedly bear the burden of the economic downturn caused by COVID-19. The specific economic consequences and their extent are the factors that still need to be analyzed. The slow recovery caused by the stagnant hospitality and tourism industry further complicates the issue. Further complicating the situation is the unprecedented and uncontrolled COVID-19 virus that has caused many nonprofits to change operations. This study will seek to determine how these nonprofits are affected by these factors by answering the following research question:

- 1) What are the economic effects of COVID-19 on Central Florida nonprofits?
 - **Proposition:** Nonprofit organizations in Central Florida will be negatively impacted financially by the economic downturn caused by COVID-19.

III. LITERATURE REVIEW ON CAPACITY BUILDING

B.1 Organizational Capacity to Support Financial Well-Being in the Case of a Recession

Horvath, Brandthner, and Powell (2018) utilize a longitudinal study of approximately 200 nonprofits to establish a relationship between organizational practices and reactions to environmental changes. Organizational practices were subdivided into three variables, internal planning, routines, and missions, while changes were categorized as either inclination to managerialism or altruism. This study concluded that having an internal strategic plan discussed among board members, staff, and volunteers reduced the chances of an additional year of insolvency in the Great Recession by one-third compared to NPOs that did not have a strategic plan. Furthermore, an NPO that had a mission of serving the poor was more likely to increase spending even at the risk of insolvency. These human resources nonprofits comprised approximately 13% of the sample and included "food, housing, temporary shelter, healthcare, and employment services" (Horvath et al., 2018). Exploratory interviews with these organizations identified a truly altruistic mindset in which fiscal commitment was to the community rather than the organization despite the risk. The conclusions drawn by this study distinguishes contrasting approaches types of nonprofits take to reduce the burden during a recession. It would be profitable to consider these approaches when evaluating the financial impact of COVID-19, as a nonprofit focused on human services may be significantly more affected than nonprofits not focused on human services. An organization's ability to adapt to change is critical in surviving the increased demand for its services caused by COVID-19 (Simpson & Wolfson, 2020).

B.2 Capacity Building as it Relates to the Nonprofit Sector

In the pre-pandemic era, nonprofit organizations utilized capacity building to strengthen their organization and ensure their sustainability. Capacity building is defined as “activities that strengthen a nonprofit organization and help it better fulfill its mission. These activities include

strategic planning, technology upgrades, operational improvements and board development" (Hyman, para. 2, 2006). These activities can be internal or external changes but are often the "invisible infrastructure" that supports and shapes the nonprofit for future success (National Council of Nonprofits, n.d.). Capacity building is an investment to increase the critical components of organizational capacity (Hyman, 2006). Ultimately, expanded organizational capacity enhances the nonprofit's effectiveness by increasing the community's well-being (De Vita & Fleming, 2001). Enhancing capacity is not uniform for all organizations and is unique to the organization's needs. Several elements of capacity can be improved, such as mission and vision, governance and leadership, program delivery, financial management, strategic relationships, and internal management (Hyman, 2006). In the era of COVID-19, preliminary research has alluded to that capacity building is a critical component of adaptability needed to survive the economic hardship and increased demand (Simpson & Wolfson, 2020). The simple solution of raising additional funds is neither feasible for most nonprofits nor the best solution to the unprecedented problem. However, the solution may lie in investing in the organization "to become more adaptive, imaginative, more honest and resilient" (Simpson & Wolfson, para. 6, 2020).

As stated prior, capacity building includes strategies that increase organizational capacity and effectiveness (Hyman, 2006). These strategies include a wild variety of actions and policies that include both internal and external components but are uniquely employed to assist the current needs of the organization. For example, when applied to building leadership capacity, these strategies can entail activities such as talent development, staff training, and executive transition planning (GEO, 2014). When employed to build programmatic capacity, the strategies can include outside program evaluation, program designing, and strategic restructuring (Hyman, 2006). Capacity-building strategies are diverse in the literature to encompass the variety of strategies

available to nonprofits. However, this research will utilize well-defined strategies to assess the prevalence of these approaches currently being employed during the COVID-19 pandemic to increase organizational survival.

B. HYPOTHESIS

By investing in capacity building, nonprofits may be able to meet the increased demand and be more sustainable over time. However, research into capacity building during a pandemic or in response to a pandemic is limited. Further research into the subject matter needs to occur to explore its benefit to the nonprofit sector. This research project will look at how different capacity-building strategies influence nonprofit survival statistically. For this research, a survey created by the Corporation for National & Community Service (2017) will be used. This survey was created as an assessment tool to assess organizational capacity to deliver effective services. Organizational capacity is divided into five domains: leadership capacity, management & operational capacity, service capacity, community engagement capacity, and evaluative capacity.

In order to test the effectiveness of organizational capacity, this study will utilize the Corporation for National & Community Service study to answer the following research questions:

- 1) To what degree do capacity-building strategies influence organizations' survival during a pandemic recession?

a. Leadership Capacity

- i. There is a significant correlation between leadership capacity and risk of insolvency within the next 6 months.
- ii. There is a significant correlation between leadership capacity and risk of insolvency within the next 12 months.
- iii. There is a significant correlation between leadership capacity and risk of temporarily or permanently ceasing organizational operations.
- iv. There is a significant correlation between leadership capacity and increased access to grant opportunities.

- v. There is a significant correlation between leadership capacity and changes to daily operations with the target population.

b. Management and Operations Capacity

- i. There is a significant correlation between management and operations capacity and risk of insolvency within the next 6 months.
- ii. There is a significant correlation between management and operations capacity and risk of insolvency within the next 12 months.
- iii. There is a significant correlation between management and operations capacity and risk of temporarily or permanently ceasing organizational operations.
- iv. There is a significant correlation between management and operations capacity and increased access to grant opportunities.
- v. There is a significant correlation between management and operations capacity and changes to daily operations with the target population.

c. Community Engagement Capacity

- i. There is a significant correlation between community engagement capacity and risk of insolvency within the next 6 months.
- ii. There is a significant correlation between community engagement capacity and risk of insolvency within the next 12 months.
- iii. There is a significant correlation between community engagement capacity and risk of temporarily or permanently ceasing organizational operations.
- iv. There is a significant correlation between community engagement capacity and increased access to grant opportunities.

- v. There is a significant correlation between community engagement capacity and changes to daily operations with the target population.

d. Service Capacity

- i. There is a significant correlation between service capacity and risk of insolvency within the next 6 months.
- ii. There is a significant correlation between service capacity and risk of insolvency within the next 12 months.
- iii. There is a significant correlation between service capacity and risk of temporarily or permanently ceasing organizational operations.
- iv. There is a significant correlation between service capacity and increased access to grant opportunities.
- v. There is a significant correlation between service capacity and changes to daily operations with the target population.

e. Evaluation Capacity

- i. There is a significant correlation between evaluation capacity and risk of insolvency within the next 6 months.
- ii. There is a significant correlation between evaluation capacity and risk of insolvency within the next 12 months.
- iii. There is a significant correlation between evaluation capacity and risk of temporarily or permanently ceasing organizational operations.
- iv. There is a significant correlation between evaluation capacity and increased access to grant opportunities.

- v. There is a significant correlation between evaluation capacity and changes to daily operations with the target population.

Flow Chart

Domains of Organizational Capacity

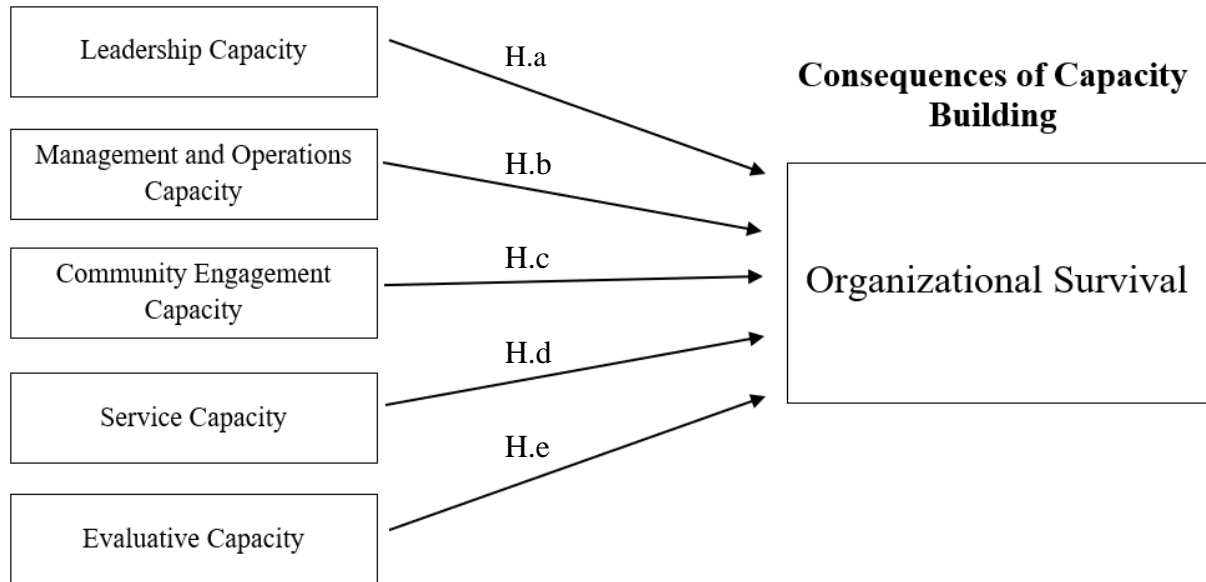


Figure 1. Domains of Organizational Capacity and the Consequence of Capacity Building

Table 2. Table of Operations

Independent variables	Definition	Measurement
Leadership capacity	The extent to which a nonprofit organization has a mission, vision, leadership and governance, strategy and planning, and culture and values	Ordinal
Management and Operations Capacity	The extent to which a nonprofit has financial management, human resources, and infrastructure and information technology	Ordinal
Community Engagement Capacity	The extent to which a nonprofit has fund development, communications and advocacy, volunteer management, and community partnerships	Ordinal
Service Capacity	The extent to which a nonprofit has program design, program implementation, and performance management	Ordinal
Evaluative Capacity	The extent to which a nonprofit has evaluation planning, data collection, impact measurement, and Evaluation Use, Learning, and Continuous Improvement	Ordinal
Dependent Variable	Definition	Measurement
Organizational Survival	The perception, based on organizational knowledge, of the ability to exist through the COVID-19 recession and afterward	Ordinal

Control Variable	Definition	Measurement
Nonprofit Size	The size of a nonprofit as determined by the number of paid employees	Categorical

IV. METHODOLOGY

Overview of Methodology

In order to comprehensively document the effects of COVID-19 on Central Florida nonprofits, this research utilized mixed methods to qualitatively study the economic effects and quantitatively explore the correlation between capacity building and organizational survival. Prior research into economic effects seldom elaborates beyond the generality of reduced funding. This lack of knowledge can significantly affect organizational survival as certain nonprofits tend to suffer disproportionately based on funding reductions from certain sources (Morreale, 2011). This quantitative study sought to enumerate and deepen understanding about specific economic effects, both direct and indirect, present during economic downturns. The findings of the exploratory qualitative research also further informed the development of the quantitative study on organizational survival. Financial management as it pertains to the economic downturns is critical to organizational survival in a recession, so the information gathered from the qualitative study aided in the adaptation of the survey to address the relevant capacity-building strategies. In general, the purpose of studying organizational survival and capacity building is to determine, through correlation, its effect on reducing the burden during the COVID-19 pandemic while effectively preparing nonprofits for economic recessions in the future.

Research Design

This cross-sectional non-experimental study was conducted in collaboration with the Center for Public & Nonprofit Management at the School of Public Administration to select Central Florida nonprofits that are representative of the nonprofit organizations of the area. However, the nonprofits selected were through convenience sampling. The nonprofit organizations fit two criteria: 1) must be a registered 501(c)(3) organization, and 2) must be located in one of the Central Florida counties (Brevard, Flagler, Lake, Marion, Orange, Osceola, Seminole, Sumter, or

Volusia). This criterion ensured that sampling focused on nonprofit organizations that are hypothesized to be currently in operation, serving within the target area, and experiencing increased demand for services.

Qualitative Design

The qualitative study on economic effects was conducted through virtual interviews. Six participants at different nonprofits were interviewed for this research. The interviews lasted approximately 40 to 45 minutes and gathered information on the impact COVID-19 has had on funding sources and organizational operations. These interviews were recorded virtually and transcribed by *Rev's Transcription Services*. Observations regarding organizational operations were documented for research purposes to assess if the changes in daily operations had produced an indirect financial burden. These observations, such as safety procedures and reduced outputs, were self-noted and gathered through targeted questions about daily operations.

Content Analysis

The content analysis was utilized to analyze the virtual interviews. It was utilized to ascertain themes and subthemes present through the entire sample so further conclusions could be made about the economic effects present. Once interview responses were transcribed, preliminary steps were made to identify these themes. They included taking notes in the margin, categorizing these notes, and creating themes and subthemes for each interview (The University of Leicester, n.d.). Once these themes and subthemes were established for each interview, the entire sample was analyzed to identify relevant themes and subthemes present. Finally, the original transcripts were reviewed to confirm that all the pertinent information was categorized (The University of Leicester, n.d.).

Quantitative Design

The quantitative study on capacity building and organizational survival was conducted through an online Qualtrics survey. The variables in this study were capacity building domains as the independent variable and organizational survivals as the dependent variable. The capacity building domains include leadership capacity, management and operations capacity, community engagement capacity, service capacity, and evaluative capacity. Organizational survival is defined as the perception, based on organizational knowledge, of the ability to exist through the COVID-19 recession and afterward. The survey measuring these variables was distributed to approximately 300 participants from different nonprofits in Central Florida.

The survey measuring capacity building was adapted from the Organizational Capacity Assessment Tool by the Corporation for National & Community Service (2017) and modified to fit this research study. The original survey comprised five domains of capacity building with 97 total statements in which dichotomous variables were utilized to measure strength and areas of improvement. The original itemized survey contains 29 statements for the leadership capacity domain, 14 statements for the management and operations capacity domain, 21 statements for the community engagement capacity domain, 17 statements for the service capacity domain, and 16 statements for the evaluative capacity domain. However, following the results of the qualitative study, the survey was shortened, and specific questions within each domain from the original survey were selected. Once the survey was completed, the proportion of the responses were calculated out of the relevant questions. While the original survey utilized nominal measurements, the modified survey will use a Likert scale for each statement to gather additional information. The attributes and coding of the scale ranged from Strongly Disagree (= 1) to Strongly Agree (= 5).

The dependent variable, organizational survival, was included in the survey. The variable of organizational survival was measured through statements about financial stability, risk of insolvency, and operation changes. A Likert scale was used to measure the participants' responses. The attributes and coding of the scale ranged from Strongly Disagree (= 1) to Strongly Agree (= 5).

The survey was developed after extensive research into the literature and the completion and analysis of the exploratory interviews. The survey questions were reviewed and critiqued by Dr. Maritza Concha, Thesis Chair, and Mr. Justin Miller, the Assistant Director for the Center of Public & Nonprofit Management. The survey was revised as needed then distributed through email to participants.

Data Analysis

After collecting data from the survey, the responses were compiled into an EXCEL document for analysis. Data cleaning was performed in Excel before transferring to the open-source statistical analysis software, JASP. A correlations test was utilized to determine statistical significance between the capacity building domains and organizational survival.

Ethics Statement

Before data collection, a detailed research proposal was submitted to the Institutional Review Board (IRB) at the University of Central Florida to ensure ethical compliance. IRB approval was granted for both interviews and survey distribution (See Appendix B). For interviews, verbal consent was obtained from all participants of this research after they are informed of the purpose of the study, an overview of the methodology, and potential risks for participation. The confidentiality of all participants was ensured through de-identification of the participant's name and organization.

V. QUALITATIVE CONTENT ANALYSIS

Overview of Interview Responses

The qualitative phase of the research study, which included 30 – 45-minute interviews, occurred between February 2021 to March 2021. A total of 6 interviews were conducted, and all were conducted in a virtual format. The virtual interviews were conducted with paid staff members who had adequate knowledge of organizational history and the impact of the current COVID-19 pandemic. The focus area of the nonprofits differed, but the breakdown is as follows: 33.33% Human Trafficking and/or Domestic Violence, 16.67% Education, and 33.33% Housing and Homelessness, and 16.67% Other, which includes organizations that provide a multitude of services or is nonspecific to any category. All organizations interviewed were classified as a nonprofit focusing on human resources.

Theme 1: Funding

Adequate funding plays a vital role in an organizational capacity. Unlike the private sector, many nonprofit organizations rely heavily on client fees, foundation grants, individual donations, corporate giving, and government contracts and grants (Candid, 2021). Relying on external funding sources adds a layer of complexity that requires methodical planning in advance. Many nonprofit organizations begin planning their annual budget over a year in advance to account for predictable changes in the market and community. However, unprecedented events, like a pandemic, can destabilize programs because they require rapid response and flexibility to shift towards the needs of the community.

Subtheme 1: Government Grants Opportunities & Involvement

COVID-19 has significantly impacted the funding sources of nonprofit organizations in Central Florida. While some nonprofit organizations experienced increased funding opportunities, some organizations have lost key funders. Respondents mentioned the

Coronavirus Aid, Relief and Economic Security Act or CARES Act, and later adjuncts passed by the federal and state administration provided resources to help quickly adapt to the demand.

Respondent 3 stated, “The city gave us about 200,000 last year, and this year they're giving us another 200,000. Before this, in 2019, the most we had ever raised without any grants is 90,000. So last year, through our own fundraising efforts, we were able to double that pretty much.” The government provided specific support to nonprofit organizations to meet the demand in the community. However, there was widespread concern over the future when government funding decreases and government interventions are lifted, such as the eviction memorandum.

Respondent 2, “Now 12, 18, 24 months, I think we're going to be flooded with calls like the downturn back in 2008, that's what I anticipate when it's going to happen because right now people have unemployment, they have some of the different things like that.” There is widespread concern that the “true” impact of the pandemic on the nonprofit sector has yet to be seen.

Subtheme 2: Individual Donor Fluctuations & Fatigue

The impact of individual donors fluctuated between nonprofits. Respondent 4 stated that they lost a significant number of individual donors, stating “[they] have a lot of people that give monthly small amounts and that hugely got affected [by the pandemic].” However, other respondents stated they experienced the opposite effect. Respondent 3 stated, “[They’ve] seen an increase in individual donations from individuals, at least a 50% increase.” However, organizations that relied heavily on individual giving experienced a decrease in funding as the pandemic continued. Additionally, that effect was mentioned by a majority of the respondents. Individual donations peaked in 2020 as a direct response to the pandemic and have decreased over time, which may indicate donor fatigue as the pandemic continues.

Theme 2: Increased Demand & Need

The pandemic caused the unemployment rate in Central Florida to rise rapidly as the tourism industry and supporting businesses were forced to close or lay off workers. Even with the Paycheck Protection Program and Employee Retention Tax Credit, many companies could not afford to maintain their entire staff. This rapid change in the economy put low-income communities at significant risk. Many nonprofits that focused on immediate housing, food, and utility services faced immediate increased demand. Respondent 5 stated they had nearly tripled the number of families they distribute food to weekly. Nonprofits that focused on immediate Human Services said they are served more people than ever before.

Subtheme 1: Social Distancing as An Obstacle

All of the respondents stated how social distancing initially served as an obstacle for program delivery. The pandemic was unprecedented because of the speed of change and the consequences of its spread. Respondent 5 stated that their behavioral health services were exclusively in-person, so people could not receive counseling services or therapy for an extended period. Another respondent, Respondent 2 said, their required workshops for financial literacy and homeownership were exclusively in-person. While the demand for these services did not stop, nonprofit organizations faced initial difficulty in ensuring program delivery during the pandemic,

Subtheme 2: Program Delivery Depended on Adaptation to Virtual Setting

While many respondents stated they initially struggled to adapt and plan during the pandemic, but the shift to virtual formats was critical in continuous program delivery. Respondent 5 stated that with the help of the Florida Department of Health, the behavioral health services ministry converted to a completely online format. Respondent 2 stated they secured a grant that funded computers for clients to connect virtually with program staff. The respondents

who stated virtual programming was beneficial saw successful program delivery in the virtual format and increased service capacity regarding client quantity.

Theme 3: Organizational Survival

The term organizational survival is not a universally well-defined term. However, when respondents were asked to define it, their definitions differed marginally. Their definitions focused more on components of the term or aspects/tools that allow an organization to survive. Furthermore, many of the respondents mentioned the same themes of flexibility, adaptability, and long-term planning.

Subtheme 1: Adaptability

All respondents mentioned in their definition of organizational survival being able to adapt to the evolving situation. Respondent 5 said nonprofits' inability to close like other companies. They noted that "[their] organization is facing increased demand, and it is unethical for [them] to close." Many nonprofits that focus on Human Services expressed the same sentiment. They were forced to adapt because they need to stay open to meet the increased demand. The community required their services the most during the beginning of the pandemic, so they needed to find new ways of meeting the needs. For some organizations, this adaptability came in the form of grant opportunities, partnerships, or virtual programming. In short, being able to adapt was vital to organizational survival.

Subtheme 2: Strategic Planning & Switching Between Time Horizon

In addition to adaptability in meeting community needs, respondents mentioned planning as crucial to maintaining afloat during unprecedented times. While planning for unprecedented events is impossible, Respondent 4 said having a long-term plan for the future, at least 3-5 years with planning with funding and growth. Respondent 3 stated that as their organization grew rapidly during the pandemic, they recognized they needed to create more structured volunteers,

human resources, disaster policies. Additionally, Respondent 5 mentioned keeping up-to-date on the news, government policies, and community changes to update the strategic plan where necessary.

VI. QUANTITATIVE SURVEY ANALYSIS

Overview of Qualtrics Survey

The Qualtrics survey was sent electronically to a total sample size of 367 participants through convenience sampling in conjunction with the Center of Public & Nonprofit Management at the School of Public Administration. A total of 29 surveys were completed. However, only 26 survey responses were utilized due to several unanswered statements on the remaining three surveys. Thus the participation rate for the survey is 7.9%, and the completion rate is 89.7%.

Demographics of Participants

Several identification questions were asked to assess the demographic composition of the respondents and the nonprofit organization for which they are employed. The following charts illustrate the distribution among respondents (n = 26):

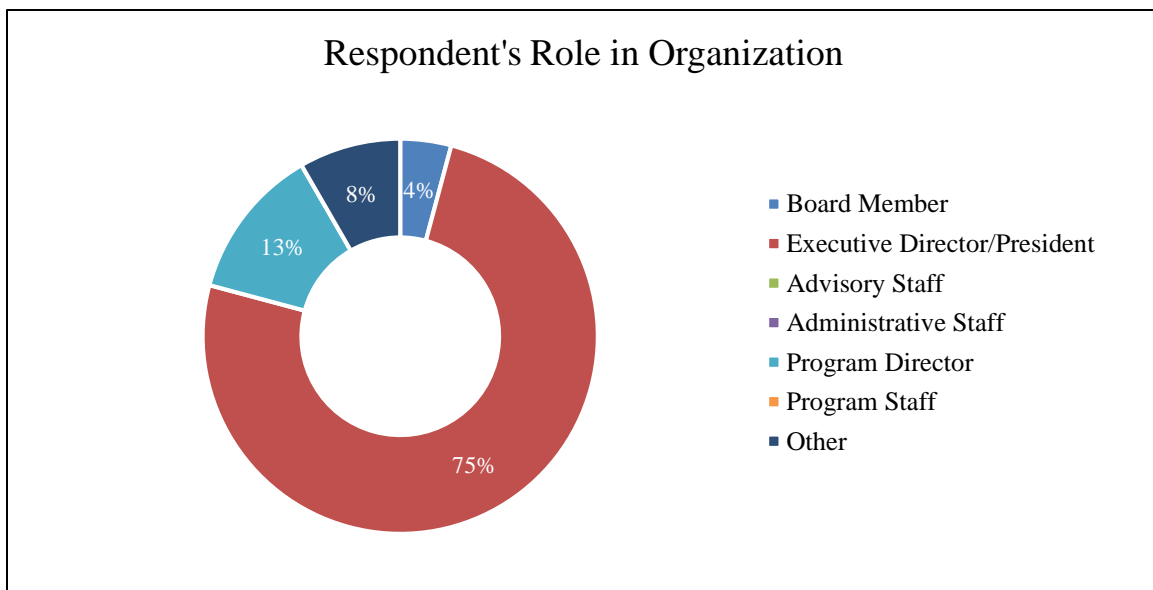


Figure 2 Respondent's Role in Organization (n = 26)

Of the 26 respondents who answered this statement about their role within the nonprofit organization, 75% were either an Executive Director or President, 13% were Program Directors, 8% categorized themselves as Other, and 4% were Board Members. Participants who answered

"Other" did not identify with any category listed or their assigned role was uniquely specific to the organization.

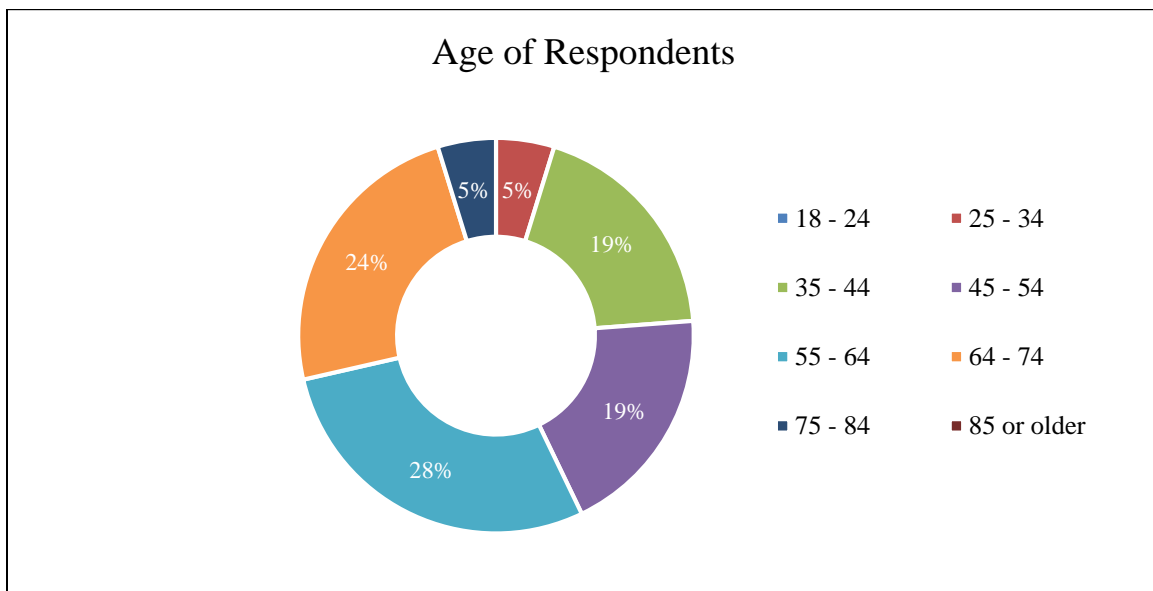


Figure 3 Age of Respondents (n = 20)

Of the 20 respondents who answered this statement about age, 28% were between 55 and 64 years of age, 24% were between 65 and 74 years of age, 19% were between 35 and 44 years of age, 19% were between 45 and 54 years of age, 5% were between 25 and 34 years of age, and 5% were between 75 and 84 years of age.

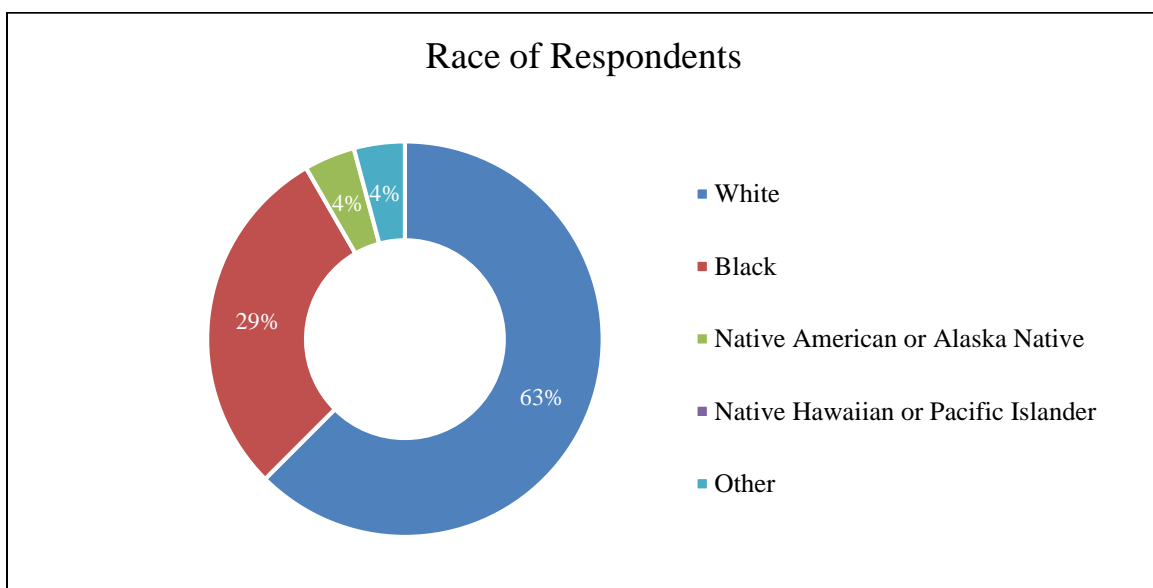


Figure 4 Race of Respondents (n = 24)

Of the 24 respondents who answered this statement about their race, 63% identified as White, 24% identified as Black, 4% identified as Native American or Alaska Native, and 4% identified as Other. Participants who answered “Other” were either multiracial or did not identify with any race listed.

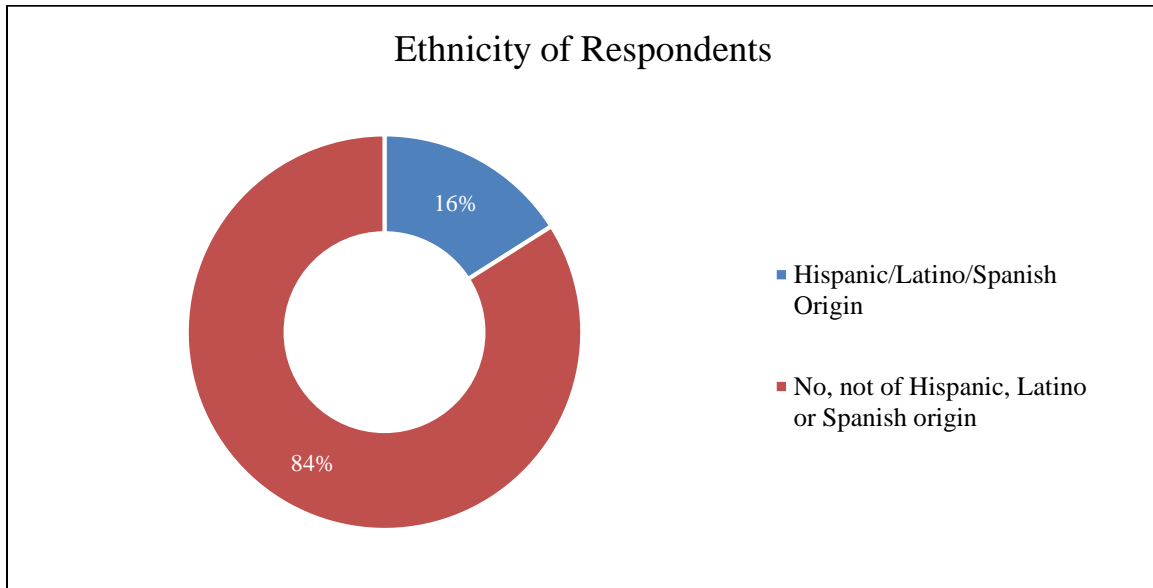


Figure 5 Ethnicity of Respondents (n = 25)

Of the 25 respondents who answered this statement about their ethnicity, 84% stated they were *not* of Hispanic, Latino, or Spanish descent, and 16% stated they are of Hispanic, Latino, or Spanish descent.

Demographics of Nonprofit Organizations

The same sample of participants was asked to categorize the nonprofit organizations they are employed to gather additional information about focus areas and nonprofit size. The following charts demonstrate the distribution among respondents (n = 26).

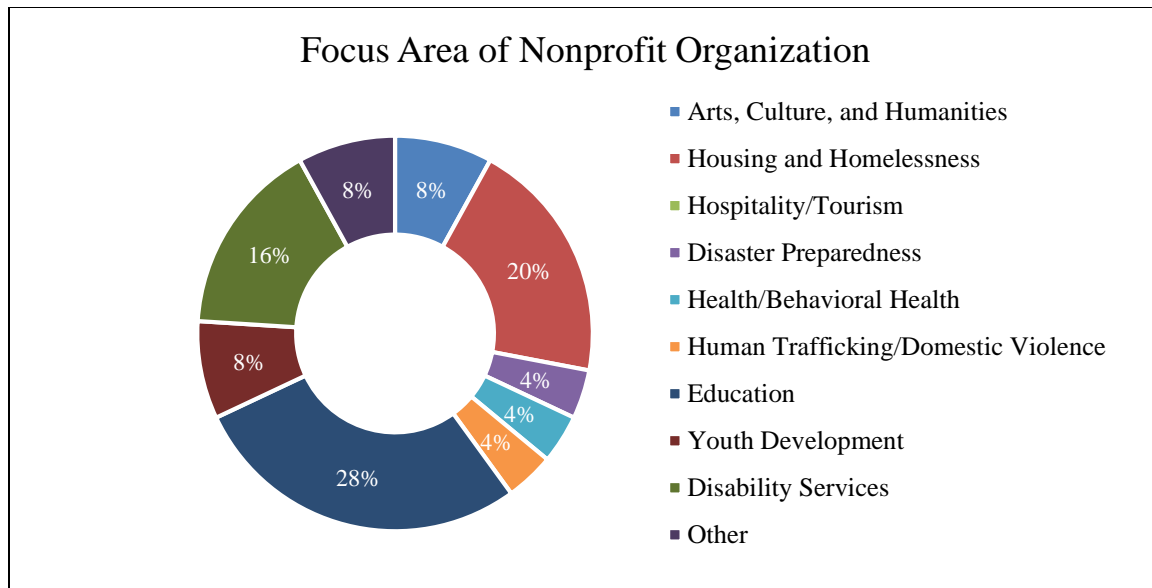


Figure 6 Focus Area of Nonprofit Organization (n = 26)

Of the 26 respondents who answered this statement about the focus area of their nonprofit organization, 27% stated Education, 19% stated Housing and Homelessness, 15% stated Disability Services, 8% stated Art, Culture, and Humanities, 8% stated Youth Development, 8% stated Other, 4% stated Human Trafficking and/or Domestic Violence, 4% stated Health and Behavioral Services, and 4% stated Disaster Preparedness. Participants who answered “Other” include organizations that provide many services or are nonspecific to any category listed.

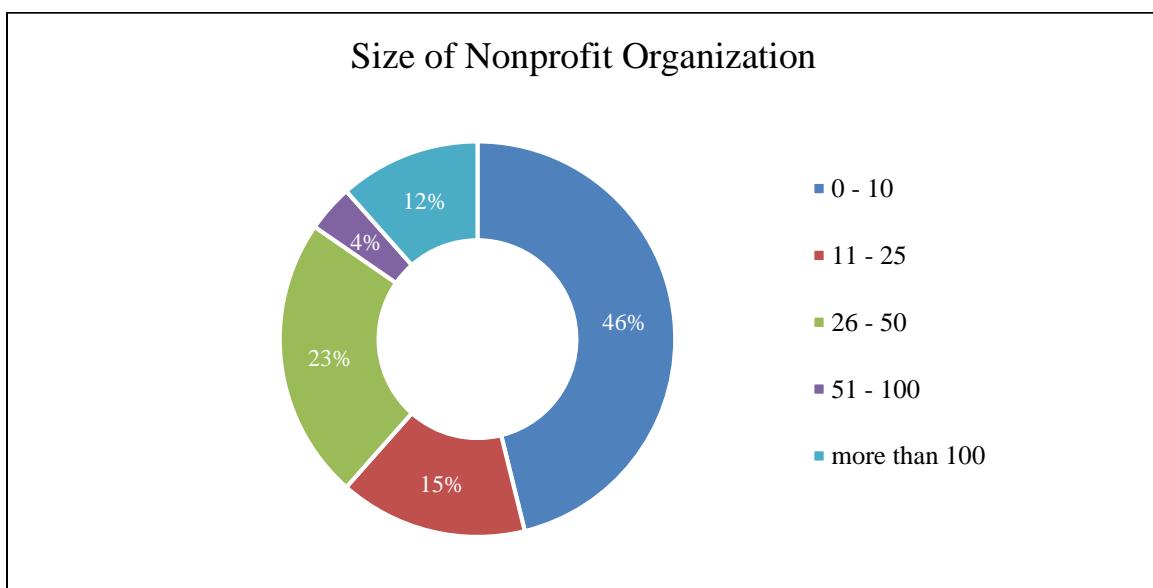


Figure 7 Size of Nonprofit Organization, as Measured by Number of Paid Employees (n = 26)

Of the 26 respondents who answered this statement about the nonprofit size, 46% stated their nonprofit organization has between zero and ten paid employees, 23% stated their nonprofit organization has between 26 and 50 paid employees, 12% stated their nonprofit organization has between 11 and 25 paid employees, 4% stated their nonprofit organization has between 51 and 100 paid employees, and 12% stated their nonprofit organization has more than 100 paid employees.

Reliability Assessment for Constructs

Following the qualitative interviews and content analysis for themes and subthemes, the survey was shortened. The most relevant statements were selected from the original survey containing 97 statements concerning capacity building domains to an abbreviated survey containing 29 statements capacity building domains and 12 statements concerning organizational survival and demographics. The purpose of this reduction was to increase participation rates, as a longer survey may have yielded a sample size too small to perform a valid correlation test. To ensure the reliability of the statements selected for each capacity building domain, a Pearson's Correlation Test for each capacity building domain (independent variable) construct was performed on the raw data before averaging the scores of each domain. Statements that did not show enough statistical significance ($p < 0.05$) with other statements of the same construct were eliminated. It is expected that statements from the same constructs would be correlated, so statements that did not exhibit any significant correlation may indicate that statement may not be measuring the construct reliably. This reduction increased the reliability of each construct as it ensured the average included results that measured the capacity building domain with greater consistency. The following table shows the itemization of the abbreviated survey questions by construct and the abbreviated with the reliability assessment to eliminate statements that did not correlate with each other.

Table 3 Reliability Assessment for Quantitative Analysis

Capacity Building Domain	Number of Questions (<i>abbreviated survey</i>)	Number of Question (<i>following reliability assessment</i>)
Leadership Capacity	7	6
Management and Operations Capacity	5	4
Community Engagement Capacity	6	5
Service Capacity	6	4
Evaluative Capacity	5	5
Total	29	24

Pearson's Correlation Test

Following the reliability assessment and data cleaning, the results were prepared for data analysis in JASP. To prepare the Pearson's Correlation test data, the results were averaged within each capacity building domain so that each respondent had a single numerical score for every capacity building domain. Thus each participant had five different numerical values corresponding to each construct of the organizational capacity (leadership capacity, management and operations capacity, community engagement capacity, service capacity, and evaluation capacity). Next, a Pearson's Correlation Test was performed with the five separate constructs of organizational survival to test the hypotheses. These constructs are listed as follows:

1. Organizational Survival - Due to COVID-19, there is organization-wide concern over the risk of insolvency within the next 6 months.
2. Organizational Survival - Due to COVID-19, there is organization-wide concern over the risk of insolvency within the next 12 months.
3. Organizational Survival - Due to COVID-19, there have been conversations within our organization about temporarily or permanently ceasing organizational operations.

4. Organizational Survival - Due to COVID-19, there have increased grant opportunities for my organization to apply.
5. Organizational Survival - Due to COVID-19, daily operations with our target population have changed.

From the qualitative study, it was determined that organizational survival did not have one precise term. Therefore, the organizational survival statements were not consolidated and averaged into one construct. By utilizing five different constructs to measure organizational survival, the study was better able to capture the variation in the different definitions. Furthermore, due to low participation rates and small sample size, there may be more Type II error by combining the constructs of organizational survival and further reducing the sample size.

While the sample size was sufficient to perform the Pearson's Correlation Test, the small size of the sample may have limited or masked valid correlations that may have been present in a larger sample. The Pearson's Correlation test was performed on the cleaned data without averaging the scores for each construct to account for these differences. The results of this test were not used to accept or reject any hypotheses. Instead, these results were used in the discussion section to highlight any unique or interesting correlations that appeared within the data absent in the initial correlation testing.

Results

This section will enumerate the statistical findings of the survey results to analyze and determine if there is a correlation between the capacity domains and constructs of organizational survival. The following will list only the statistically significant *hypotheses* ($p < 0.05$), or due to research limitations, near statistically significant ($p < 0.1$).

- a. Leadership Capacity

H_{a.v.}: There is a significant correlation between leadership capacity and changes to daily operations with the target population.

At the 95% confidence interval, there was sufficient evidence to conclude a moderate positive correlation ($r = 0.414$) between leadership capacity and how respondents experienced changes to daily organizational operations with target populations ($p = 0.035$). The results are summarized in Table 4.

b. Management and Operations Capacity

At the 95% confidence interval, there was no statistically significant relationship between management and operations capacity and constructs of organizational survival (See Table 4).

H_{b.iv.}: There is a significant correlation between management and operations capacity and risk of temporarily or permanently ceasing organizational operations.

However, at the 90% confidence interval, there was a weak negative correlation ($r = -0.334$) between management and operations capacity and conversations about permanently and temporarily ceasing organizational operations ($p = 0.095$). The results are summarized in Table 5.

c. Community Engagement Capacity

At the 95% confidence interval, there was no statistically significant relationship between community engagement capacity and constructs of organizational survival (See Table 6).

H_{c.iii.}: There is a significant correlation between community engagement capacity and risk of temporarily or permanently ceasing organizational operations.

However, at the 90% confidence interval, there was a weak negative correlation ($r = -0.332$) between community engagement capacity and conversations about permanently and temporarily ceasing organizational operations ($p = 0.098$). The results are summarized in Table 6.

d. Service Capacity

At the 95% confidence interval, there was no statistically significant relationship between service capacity and constructs of organizational survival. The results are summarized in Table 7.

e. Evaluative Capacity

At the 95% confidence interval, there was no statistically significant relationship between evaluative capacity and constructs of organizational survival. The results are summarized in Table 8.

VII. DISCUSSION

Organizational Capacity

While many of the hypotheses were rejected, there were significant results that aligned with both the literature and the qualitative content analysis results. This discussion section will focus on significant or near significant hypotheses, unpredicted results, limitations, and future research. Additionally, further analysis of organizational capacity domains indicated unanticipated relationships.

Leadership capacity within this study is defined by the Corporation for National & Community Service (2017) as the following:

The extent to which a nonprofit organization has a mission, vision, leadership and governance, strategy and planning, and culture and values.

Table 4 shows the relationship between leadership capacity and organizational constructions. While all other hypotheses of leadership capacity were rejected. A significant correlation was found between changes to daily organizational operations and leadership capacity. This result shows that an increase in the scores of leadership capacity is correlated with increased changes in daily operations with the target population. While the term “change” is vague and can implicate both negative or positive connotations, this relationship was a component that was often mentioned in the interviews conducted with nonprofit employees. The questions selected for the leadership capacity domain had themes such as strategic planning, adaptability/flexibility, cohesive mission/vision, and a shared identity with clients (See Appendix A). Specifically, in the interviews, strategic planning was a common theme among respondents. Respondents from the interviews stated the following about strategic planning, the importance of a plan, and its impact:

Respondent 4: Have a long-term plan...I think more [nonprofits] are going to be prepared after this, of having that three to five-year plan.

Respondent 2: Make sure that everybody's very conscious of [our budget], even though you're having a really good year, we've got to once again, look forward to the next year. It's always projecting forward because we're actually in the process right now of working on our three-year strategic plan. And what do we want to look like in three years? I mean, we want to be able to think that far out knowing some of these obstacles that we have along the way.

Strategic planning on an organizational level can have a cumulative positive impact on adjusting quickly to the needs of clients. During the COVID-19 pandemic, organizations needed to accommodate and adjust to social distancing guidelines while continuing service delivery. Hence, organizations that invested in this strategy before or during the pandemic seem to have calculated procedures, goals, and milestones pertaining to returning to the status quo. An article by the Chronicle of Philanthropy states that the uncertainty caused by COVID-19 has highlighted another similar capacity-building strategy, "scenario planning," is becoming a necessary skill for nonprofits to obtain (Holk, 2021). Like strategic planning, scenario planning tries to forecast the future and form solid procedures to prepare adequately (Glennon, 2020). However, scenario planning accounts for multiple futures, considering what futures are probable and the futures that are not. This strategy equips nonprofit organizations with the ability to adapt quickly and thus adapt rapidly and intentionally to restore organizational operations with target populations.

Management and Operations Capacity within this study is defined by the Corporation for National & Community Service (2017) as the following:

The extent to which a nonprofit has financial management, human resources, and infrastructure and information technology.

Table 5 shows the relationship between management and operations capacity and organizational survival constructions. All hypotheses of this domain were rejected. However, within the 90% confidence interval, there is a weak relationship between this domain and conversations about ceasing organizational operations temporarily or permanently. This result shows that an increase in management and operations capacity scores is correlated with decreased conversations about ceasing operations temporarily or permanently. This relationship may allude to the critical role administrative staff plays in maintaining daily operations. The importance of these roles is seen in the statements following statements from the interview:

Respondent 3: The first six months was a big struggle. What I would have told myself is to prepare, get your H.R. stuff on point, get your volunteer stuff on point, volunteer management on point, get policies and procedures in case a pandemic happens.

Administrational staff plays a vital role in the background of organizational operations and complete unseen work for efficient program delivery and continuous operations. However, it is critical not to overinflate this relationship as it is not statistically significant with the criteria used in this study.

Community Engagement Capacity within this study is defined by the Corporation for National & Community Service (2017) as the following:

The extent to which a nonprofit has fund development, communications and advocacy, volunteer management, and community partnerships.

Table 6 shows the relationship between community engagement capacity and organizational survival constructions. All hypotheses of this domain were rejected. However, within the 90% confidence interval, there is a weak relationship between this domain and conversations about ceasing organizational operations temporarily or permanently. This result shows that an increase

in community engagement scores correlates with decreased conversations about ceasing operations temporarily or permanently. Similar to the correlation seen in management and operations capacity, there is insufficient evidence to determine a valid relationship between these variables. That being said, before averaging the community engagement capacity score, a significant relationship emerged. The relationships that exist are the following:

1. There is a weak negative correlation between an organization's social media presence and their perceived risk of insolvency within 6 months ($p = 0.044$, $r = -0.399$).
2. There is a weak negative correlation between an organization's social media presence and their perceived risk of insolvency within 12 months ($p = 0.024$, $r = -0.442$).
3. There is a moderate negative correlation between an organization's social media presence and conversations within our organization about temporarily or permanently ceasing organizational operations ($p = 0.005$, $r = -0.530$).

Table 9 shows the relationship between the social media presence with community engagement capacity domain and organizational survival constructions. These relationships provide sufficient evidence to determine there is a relationship that increased score social media presence correlates with a decreased risk of insolvency and decreased risk of closing. As the COVID-19 pandemic is still ongoing, specific scholarly information regarding social media and its use is limited. However, prior research on social media and nonprofits provides a positive image and avenue to increase organizational capacity and financial stability. A study conducted by the Department of Human Services at the University of Haifa (2013) found the following:

The Internet is this a viable realm of activity for promoting social causes, and nonprofit organizations are highly motivated to invest in online platforms to develop effective communication with potential supporters and increase social awareness (Mano, p. 292)

As the world becomes more technologically dependent and reliant on mass communication through social media, nonprofit organizations must become technologically literate. In the interviews conducted, several respondents mentioned how they leveraged social media to their advantage during the pandemic.

Respondent 1: Ironically enough, we raised more money this year than we ever have.

[W]e're part of the Global Giving Accelerator [an online nonprofit platform in which nonprofits connect to donors].

Social media serves as a tool to build capacity in various domains and is not limited to community engagement. Social media can be used in fundraising, connecting with new volunteers, recruitment of potential employees. With the COVID-19 pandemic, the importance of social media presence only increased as social distancing guidelines prevented communication from occurring in person. While social media usage depends on the organization, social issue, and stakeholders, the findings highlight the need for nonprofits to be active and engaging on different platforms.

Limitations and Future Research

This study is meant to draw conclusions about the state of Central Florida nonprofits and determine which capacity-building strategies will increase organizational survival. However, there are limitations to both the quantitative and qualitative study that prevent such conclusions from being accurate and possible. The small sample size for both the interview and web-based survey may further complicate identifying themes and significant relationships. In the qualitative study, trends may be distorted in comparison to the larger population. Participants were gathered through convenience sampling, so it may not be representative of the larger sample of Central Florida nonprofits. In the quantitative study, the small sample size gathered through convenience sampling limits the generalizability and may limit the ability to draw significant statistical conclusions due to reduced statistical power. Second, the qualitative study relies on interviews

with open-ended questions with several different participants. Responses are subject to negative and positive bias based on several factors, including the respondent's interpretation of the questions and their organizational knowledge. Respondents are also subject to social desirability bias and may not have divulged information that may portray their organization in a negative light. Content analysis is subject to bias in the experimenter's position as the interpretation of themes and subthemes may not be uniform. Third, the quantitative study relies on the foundation of a survey created by the Corporation for National & Community Service, but research into the validity of the survey as it relates to organizational survival is limited. In general, the lack of available knowledge about the COVID-19 pandemic limits the in-depth analysis of relevant literature and the scope of this study.

Future research into organizational capacity and the COVID-19 pandemic may yield different results than those produced when this survey was distributed, May 2020. Many respondents from the interview felt weary about the increased demand upon Central Florida nonprofits and the counties once the federal eviction moratorium ends on July 31, 2021. The Mortgage Bankers Association estimates that there are approximately 2.3 million homeowners currently in forbearance plans nationally and with more to come (DeSanctis, 2021, para. 1). A similar study into organizational capacity at a later time may show significant changes when compared, thus providing additional information about how organizational survival changes during a public health crisis. For future studies, the participation rate and sample size need to increase enough to have enough statistical power to draw conclusions with sufficient evidence. Additionally, in future works, it would be beneficial to reduce ambiguity in survey questions and create more direct questions to reduce bias amount respondents and experimenters.

VIII. CONCLUSION

The purpose of this study was to explore the *effects of COVID-19 on nonprofits in the Central Florida region to understand better the financial consequences and the capacity-building strategies that increase organizational survival*. Each of the domains of capacity building provides its own advantages to nonprofit organizations that utilize them. In a recession, or more specifically, public health crisis like COVID-19, relying on these strategies may increase organizational capacity and thus organizational survival.

The qualitative interviews gave key themes and informative context to how nonprofits are handling the increasing demand caused by the COVID-19 recession. While many nonprofit organizations are doing better off financially due to the pandemic, some nonprofits struggle to stay in operations. The analysis of capacity-building strategies is for all nonprofit organizations, but specifically for nonprofits struggling so they can better strategically plan or scenario plan. The hope is that nonprofits can adopt some of the strategies mentioned to increase their chance of survival. Though the results of this study did not show significant relationships with all of the capacity building domains, some key relationships may help nonprofits prepare better, including:

1. Investing in strategic planning and scenario planning in order to stay flexible and adaptable to clients changing needs, and
2. Establishing a social media presence to increase organizational capacity and donor diversification.

Prior research into organizational operations has shown that many risk financial stability in order to continue program delivery. To prevent nonprofits from getting to this point, it is essential to develop evidence-based strategies so nonprofits can make the best decision for their organization and clients.

REFERENCES

- Baker, S. R., Bloom, N., Davis, S. J., Kost, K., Sammon, M., & Viratyosin, T. (2020). The Unprecedented Stock Market Reaction to COVID-19. *The Review of Asset Pricing Studies*. <https://doi.org/10.1093/rapstu/raaa008>.
- Barro, R. J., Ursua, J. F., & Weng, J. (2020). The Coronavirus and the Great Influenza Pandemic: Lessons from the “Spanish Flu” for the Coronavirus’s Potential Effects on Mortality and Economic Activity. *National Bureau of Economic Research Working Paper Series*, 26866. <https://doi.org/https://doi.org/10.3386/w26866>.
- Bridgeland, J. M., McNaught, M., Reed, B., & Dunkelman, M. (2009). (rep.). *The Quiet Crisis: The Impact of the Economic Downturn on the Nonprofit Sector* (pp. 1–22). Washington, D.C.: Civic Enterprise.
- Bouffard, K. (2020, September 22). *Polk unemployment rate improves but still one of highest in Florida*. <https://www.theledger.com/story/news/2020/09/22/state-report-polk-had-third-highest-jobless-rate-florida-august/5865889002/>.
- CAF. (2020). (rep.). *The Voices of Charities Facing COVID-19 Worldwide Vol. 3*. Retrieved from https://www.cafamerica.org/wp-content/uploads/3_CV19_Report_6_10.pdf.
- Candid. (2020, September 12). *Nonprofits seeing less long-term COVID-19 impact on fundraising*. Philanthropy News Digest (PND).

<https://philanthropynewsdigest.org/news/nonprofits-seeing-less-long-term-covid-19-impact-on-fundraising>.

Corporation for National and Community Service. (2017). *Organizational Capacity Assessment Tool*. Washington, DC: Author.

De Vita, C. J., & Fleming, C. (Eds.). (2001). *Building capacity in nonprofit organizations*. Urban Institute.

Florida Nonprofit Alliance. (2020). (rep.). *The Effects of COVID-19 on Florida Nonprofits*.

Florida Nonprofit Alliance. Retrieved from

https://cdn.ymaws.com/flnonprofits.org/resource/resmgr/files/fna_covid19_survey_results_f.pdf.

Friedman, G., & Browning, K. (2020, October 13). *July is the new january: More companies delay a return to the office*. The New York Times.

<https://www.nytimes.com/2020/10/13/world/july-is-the-new-january-more-companies-delay-a-return-to-the-office.html>.

Foundation Center (2008). Press Release: Foundation center's philanthropy annual: 2008 review.

Retrieved from <https://fdncenter.org/media/news/20090325.html>.

Glassman, J., Dulch, N. A., Kinnell, A., Krick, S., Schaffer, R. H., Storm, S., Costliow, A.

(2012). A Three Year Study of the Nonprofit Sector's Response to the Economic Challenges in Six Cities Across the Nation. Center for Nonprofit Strategy and Management: Working Papers Series.

Grenzebach Glier and Associates. (2020). (rep.). *Survey of COVID-19 Impacts on Fundraising Operations*. Retrieved from <http://www.grenzebachglier.com/wp-content/uploads/2020/09/GGA-SurveyLab-COVID-19-Survey-Results-Impact-on-Fundraising-Operations-9-6-20.pdf>

Horsley, S. (2020, July 30). *3 months of hell: U.S. Economy Drops 32.9% in Worst GDP report ever*. NPR. <https://www.npr.org/sections/coronavirus-live-updates/2020/07/30/896714437/3-months-of-hell-u-s-economys-worst-quarter-ever>.

Horvath, A., Brandtner, C., & Powell, W. W. (2018). Serve or Conserve: Mission, Strategy, and Multi-Level Nonprofit Change During the Great Recession. *VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations*, 29(5), 976–993. <https://doi.org/10.1007/s11266-017-9948-8>.

Hyman, V. (2006, June 20). *Capacity Building Defined and Demystified*. https://web.archive.org/web/20100621193907/http://www.fieldstonealliance.org/client/tools_you_can_use/06-20-06_cap_bldg.cfm.

- Independent Sector. (2020, June 15). *The Impact of COVID-19 on Large and Mid-Sized Nonprofits*. <https://independentsector.org/resource/covid19-survey/>.
- King, B. (2020, November 12). *Coronavirus: What is a recession and How could it affect me?* BBC News. <https://www.bbc.com/news/business-52986863>.
- Kochhar, R. (2020, August 26). *Unemployment rose higher in three months of COVID-19 than it did in two years of the Great Recession*. Pew Research Center.
<https://www.pewresearch.org/fact-tank/2020/06/11/unemployment-rose-higher-in-three-months-of-covid-19-than-it-did-in-two-years-of-the-great-recession/>.
- Prussman, T., & Kashinsky, L. (2020, March 10). *Harvard, MIT tell students not to return to campus after spring break OVER coronavirus concerns*. Boston Herald.
<https://www.bostonherald.com/2020/03/10/harvard-amherst-college-shift-to-remote-learning-on-coronavirus-concerns/>.
- Morreale, Joseph C. PhD, "The Impact of the "Great Recession" on the Financial Resources of Nonprofit Organizations" (2011). Wilson Center for Social Entrepreneurship. Paper 5.
<http://digitalcommons.pace.edu/wilson/5>.
- National Council of Nonprofits. (2020, August 4). *What is Capacity Building?*
<https://www.councilofnonprofits.org/tools-resources/what-capacity-building>.

- Nicola, M., Alsafi, Z., Sohrabi, C., Kerwan, A., Al-Jabir, A., Iosifidis, C., Agha, M., & Agha, R. (2020). The socio-economic implications of the coronavirus pandemic (COVID-19): A review. *International journal of surgery (London, England)*, 78, 185–193.
<https://doi.org/10.1016/j.ijssu.2020.04.018>
- Recherches et Solidarités. (2020, March 4). *Impacts du Covid-19 sur les associations [Etude]*. France générosités. <https://www.francegenerosites.org/ressources/impacts-du-covid-19-sur-les-associations-etude/>.
- Rich, R. (2014). *The Great Recession*. Federal Reserve History.
<https://www.federalreservehistory.org/essays/great-recession-of-200709>.
- Simpson, J., & Wolfson, S. (2020, September 1). *Strengthening Nonprofits in the Time of COVID-19: Part One*. <https://www.tccgrp.com/insights-resources/insights-perspectives/strengthening-nonprofits-in-the-time-of-covid-19-part-one/>.
- Andersen, T. M., Bertola, G., Fuest, C., Garcia-Peñalosa, C., James, H., Sturm, J. E., & Urošević, B. (2020). EEAG Corona Policy Brief July 2020: Europe's Pandemic Politics. CESifo Group. <https://www.cesifo.org/en/publikationen/2020/journal-complete-issue/eeag-corona-policy-brief-july-2020-europes-pandemic>
- U.S. Bureau of Labor Statistics. (2020). *Graphics for Economic News Releases: Civilian unemployment rate*. <https://www.bls.gov/charts/employment-situation/civilian-unemployment-rate.htm>

U.S. Bureau of Labor Statistics. (2020). *Graphics for Economic News Releases State unemployment rates, seasonally adjusted*. <https://www.bls.gov/charts/state-employment-and-unemployment/state-unemployment-rates-map.htm>

U.S. Bureau of Labor Statistics. (2020). *Graphics for Economic News Releases State unemployment rates, seasonally adjusted*. <https://www.bls.gov/charts/state-employment-and-unemployment/state-unemployment-rates-map.htm>

TABLES

Table 4 Leadership Capacity and Organizational Survival

Correlation

Pearson's Correlations

Variable		Leadership Capacity
1. Leadership Capacity	Pearson's r	—
	p-value	—
2. Organizational Survival - Due to COVID-19, there is organization-wide concern over the risk of insolvency within the next 6 months.	Pearson's r	0.063
	p-value	0.760
3. Organizational Survival - Due to COVID-19, there is organization-wide concern over the risk of insolvency within the next 12 months.	Pearson's r	0.033
	p-value	0.874
4. Organizational Survival - Due to COVID-19, there are or have been conversations within our organization about temporarily or permanently ceasing organizational operations.	Pearson's r	-0.105
	p-value	0.609
5. Organizational Survival - Due to COVID-19, there have increased grant opportunities for my organization to apply.	Pearson's r	-0.302
	p-value	0.133
6. Organizational Survival - Due to COVID-19, daily operations with our target population have changed.	Pearson's r	0.414*
	p-value	0.035

* p < .05, ** p < .01, *** p < .001

Table 5 Management and Operations Capacity and Organizational Survival**Correlation**

Pearson's Correlations

Variable		Management and Operations Capacity
1. Management and Operations Capacity	Pearson's r	—
	p-value	—
2. Organizational Survival - Due to COVID-19, there is organization-wide concern over the risk of insolvency within the next 6 months.	Pearson's r	-0.136
	p-value	0.508
3. Organizational Survival - Due to COVID-19, there is organization-wide concern over the risk of insolvency within the next 12 months.	Pearson's r	-0.158
	p-value	0.442
4. Organizational Survival - Due to COVID-19, there are or have been conversations within our organization about temporarily or permanently ceasing organizational operations.	Pearson's r	-0.334
	p-value	0.095
5. Organizational Survival - Due to COVID-19, there have increased grant opportunities for my organization to apply.	Pearson's r	0.057
	p-value	0.784
6. Organizational Survival - Due to COVID-19, daily operations with our target population have changed.	Pearson's r	0.037
	p-value	0.857

* p < .05, ** p < .01, *** p < .001

Table 6 Community Engagement Capacity and Organizational Survival**Coorelation**

Pearson's Correlations

Variable		Community Engagement Capacity
1. Community Engagement Capacity	Pearson's r	—
	p-value	—
2. Organizational Survival - Due to COVID-19, there is organization-wide concern over the risk of insolvency within the next 6 months.	Pearson's r	-0.175
	p-value	0.392
3. Organizational Survival - Due to COVID-19, there is organization-wide concern over the risk of insolvency within the next 12 months.	Pearson's r	-0.220
	p-value	0.280
4. Organizational Survival - Due to COVID-19, there are or have been conversations within our organization about temporarily or permanently ceasing organizational operations.	Pearson's r	-0.332
	p-value	0.098
5. Organizational Survival - Due to COVID-19, there have increased grant opportunities for my organization to apply.	Pearson's r	-0.061
	p-value	0.769
6. Organizational Survival - Due to COVID-19, daily operations with our target population have changed.	Pearson's r	0.292
	p-value	0.148

* p < .05, ** p < .01, *** p < .001

Table 7 Service Capacity and Organizational Survival**Correlation**

Pearson's Correlations

Variable		Service Capacity
1. Service Capacity	Pearson's r	—
	p-value	—
2. Organizational Survival - Due to COVID-19, there is organization-wide concern over the risk of insolvency within the next 6 months.	Pearson's r	-0.006
	p-value	0.977
3. Organizational Survival - Due to COVID-19, there is organization-wide concern over the risk of insolvency within the next 12 months.	Pearson's r	-0.056
	p-value	0.788
4. Organizational Survival - Due to COVID-19, there are or have been conversations within our organization about temporarily or permanently ceasing organizational operations.	Pearson's r	-0.220
	p-value	0.280
5. Organizational Survival - Due to COVID-19, there have increased grant opportunities for my organization to apply.	Pearson's r	0.023
	p-value	0.911
6. Organizational Survival - Due to COVID-19, daily operations with our target population have changed.	Pearson's r	0.125
	p-value	0.543

* p < .05, ** p < .01, *** p < .001

Table 8 Evaluative Capacity and Organizational Survival**Correlation**

Pearson's Correlations

Variable		Evaluative Capacity
1. Evaluative Capacity	Pearson's r	—
	p-value	—
2. Organizational Survival - Due to COVID-19, there is organization-wide concern over the risk of insolvency within the next 6 months.	Pearson's r	0.139
	p-value	0.498
3. Organizational Survival - Due to COVID-19, there is organization-wide concern over the risk of insolvency within the next 12 months.	Pearson's r	0.116
	p-value	0.573
4. Organizational Survival - Due to COVID-19, there are or have been conversations within our organization about temporarily or permanently ceasing organizational operations.	Pearson's r	-0.068
	p-value	0.742
5. Organizational Survival - Due to COVID-19, there have increased grant opportunities for my organization to apply.	Pearson's r	-0.146
	p-value	0.476
6. Organizational Survival - Due to COVID-19, daily operations with our target population have changed.	Pearson's r	0.199
	p-value	0.330

* p < .05, ** p < .01, *** p < .001

Table 9 Social Media Presence and Organizational Survival

Community Engagement Capacity - Social Media Prescene

Pearson's Correlations

Variable		Community Engagement Capacity - Our organization has a social media presence.	Organizational Survival - Due to COVID-19, there is organization-wide concern over the risk of insolvency within the next 6 months.
1. Community Engagement Capacity - Our organization has a social media presence.	Pearson's r	—	
	p-value	—	
2. Organizational Survival - Due to COVID-19, there is organization-wide concern over the risk of insolvency within the next 6 months.	Pearson's r	-0.399*	—
	p-value	0.044	—
3. Organizational Survival - Due to COVID-19, there is organization-wide concern over the risk of insolvency within the next 12 months.	Pearson's r	-0.442*	0.982***
	p-value	0.024	8.752e -19
4. Organizational Survival - Due to COVID-19, there are or have been conversations within our organization about temporarily or permanently ceasing organizational operations.	Pearson's r	-0.530**	0.623***
	p-value	0.005	6.806e -4
5. Organizational Survival - Due to COVID-19, there have increased grant opportunities for my organization to apply.	Pearson's r	-0.080	-0.254
	p-value	0.697	0.211
6. Organizational Survival - Due to COVID-19, daily operations with our target population have changed.	Pearson's r	0.185	0.306
	p-value	0.367	0.129

* p < .05, ** p < .01, *** p < .001

APPENDIX A

ORGANIZATIONAL CAPACITY SURVEY

Purpose of the Survey

The purpose of this survey is to explore how strategies established before or during the COVID-19 pandemic are helping your organization navigate current operations. This survey will ask about strategies utilized within different areas in your organization.

Ethics Statement

Your participation in this survey is entirely voluntary, so you may cease your participation at any time during the survey without penalty. No question is compulsory, so omit questions you do not feel comfortable answering. Answers to this survey will be anonymous. You must be 18 years or older to participate in this study.

Instructions

This survey will take you approximately 15 minutes to complete. Each survey question is multiple choice, so please select the answer that best describes your experience or omit questions if you do not feel comfortable answering. Thank you for your participation.

Survey Questions

<i>Leadership Capacity</i>	<i>Strongly Agree</i>	<i>Agree</i>	<i>Neutral</i>	<i>Disagree</i>	<i>Strongly Disagree</i>
1. Our mission statement clearly defines what we want to achieve and for whom.					
2. Our vision statement describes the future our organization intends to achieve.					
3. Our board has an adopted set of bylaws that defines its essential responsibilities and complies with federal and state statutes.					
4. Our organization has a written strategic plan that includes a clear, specific, and measurable set of goals and objectives to ensure success.					

5. Our organization has a history of meeting program or organizational goals and benchmarks.					
6. Our organization provides regular opportunities for staff to express constructive feedback or concerns to leadership.					
7. The demographics of our leadership team and administrative staff represent the population it serves.					

Management and Operations Capacity -

<i>Management and Operations Capacity</i>	<i>Strongly Agree</i>	<i>Agree</i>	<i>Neutral</i>	<i>Disagree</i>	<i>Strongly Disagree</i>
1. Our organization has an up-to-date fiscal policy and procedures manual.					
2. Our operations plan an annual budget that aligns with our current strategic plan.					
3. Our organization has written human resource policies that have been approved by the board and explained to staff.					
4. Our organization has sufficient expertise (on staff or through volunteers or consultants) to effectively and efficiently run and manage our technology systems.					
5. Our staff members have the necessary hardware (e.g., computers) and software (e.g., word processing systems and database systems) to do their jobs consistently, efficiently, and effectively.					

<i>Community Engagement Capacity</i>	<i>Strongly Agree</i>	<i>Agree</i>	<i>Neutral</i>	<i>Disagree</i>	<i>Strongly Disagree</i>
1. Our organization would not shut down or dramatically reduce services if it lost 1-2 key funders.					
2. Our organization has a viable fundraising plan that was developed within the past 12 months.					
3. Our materials or website reflects the quality of our organization.					
4. Our organization has a social media presence.					

5. Our organization has a written volunteer recruitment and management plan.					
6. Our organization has ample engagement in interagency partnerships.					

<i>Service Capacity</i>	<i>Strongly Agree</i>	<i>Agree</i>	<i>Neutral</i>	<i>Disagree</i>	<i>Strongly Disagree</i>
1. Our organization has a clear understanding of how our resources and strategies will result in our intended outcomes.					
2. Our organization's clients or participants provide input or feedback on our program design or implementation.					
3. All of our program staff has the required knowledge, experience, or skills to implement our program in a manner that will achieve the greatest positive effect.					
4. Staff members have a clear understanding of the program logic model or the relationship between implementation and expected outcomes.					
5. Key performance indicators are reviewed and discussed by organizational or program leadership at least biannually.					
6. The demographics of our staff represents the population it serves.					

<i>Evaluative Capacity</i>	<i>Strongly Agree</i>	<i>Agree</i>	<i>Neutral</i>	<i>Disagree</i>	<i>Strongly Disagree</i>
1. Within the past three years, our organization has developed or revisited a systematic plan that defines the purpose of our evaluation efforts and our methodology, outlines our evaluation activities, and establishes clear responsibilities.					
2. Our organization has engaged an internal or external experienced evaluator to design or implement an evaluation plan.					

3. Our organization provides regular staff training on how to use data collection protocols.					
4. Staff members across the organization have sufficient knowledge about evaluation and its benefits.					
5. Our organization openly and widely share evaluation findings with key stakeholders.					

<i>Organizational Survival</i>	<i>Strongly Agree</i>	<i>Agree</i>	<i>Neutral</i>	<i>Disagree</i>	<i>Strongly Disagree</i>
1. Due to COVID-19, there is organization-wide concern over the risk of insolvency within the next 6 months.					
2. Due to COVID-19, there is organization-wide concern over the risk of insolvency within the next 12 months.					
3. Due to COVID-19, there are or have been conversation within our organization about temporarily or permanently ceasing organizational operations.					
4. Due to COVID-19, there have increased grant opportunities for my organization to apply.					
5. Due to COVID-19, daily operations with our target population has changed.					

1. Regarding the financial standing of your organization, do you think COVID-19 has made your organization...

- a. Better
- b. Same
- c. Worse

2. What is your role in the organization?

- a. Board Member
- b. Executive Director
- c. Advisory Staff
- d. Administrative Staff
- e. Program Director
- f. Program Staff
- g. Other, please specify _____

3. What area does your organization serve?

- a. Arts, Culture, and Humanities
- b. Housing and Homelessness
- c. Hospitality/Tourism
- d. Disaster Preparedness
- e. Health/Behavioral Health
- f. Human Trafficking/Domestic Violence
- g. Education
- h. Disability Services
- i. Youth Development
- j. Other, please specify _____

5. What is the total number of paid employees in your organization (including full-time and part-time)?

- a. 0 – 10
- b. 11 – 25
- c. 26 – 50
- d. 51 – 100
- e. 100 +

Demographics of Survey Participants

1. How old are you?

2. Do you currently identify as:

- a. Male
- b. Female
- c. Genderqueer/Non-binary/Gender Non-conforming

3. Are you Hispanic/Latino/Spanish origin?

- a. Yes
- b. No

4. What race(s) do you identify as?

- a. White
- b. Black or African American
- c. American Indian or Alaska Native
- d. Asian
- e. Native Hawaiian or Pacific Islander
- f. Other, please specify _____

APPENDIX B
IRB EXEMPTION DETERMINATION



UNIVERSITY OF CENTRAL FLORIDA

Institutional Review Board

FWA00000351

IRB00001138, IRB00012110

Office of Research

12201 Research Parkway

Orlando, FL 32826-3246

EXEMPTION DETERMINATION

February 16, 2021

Dear Maritza Concha:

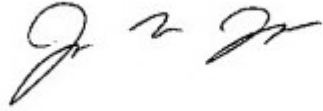
On 2/16/2021, the IRB determined the following submission to be human subjects research that is exempt from regulation:

Type of Review:	Initial Study, Category 2
Title:	Exploring the Effects of COVID-19 on Central Florida Nonprofits: Assessment of financial consequences and capacity building strategies during a public health crisis.
Investigator:	Maritza Concha
IRB ID:	STUDY00002738
Funding:	Name: UCF/Office of Research & Commercializati
Grant ID:	
Documents Reviewed:	<ul style="list-style-type: none">• HRP-254 - Phase One, Category: Consent Form;• HRP-254 - Phase Two, Category: Consent Form;• HRP-255, Category: IRB Protocol;• Phase One: Interview Questions, Category: Interview / Focus Questions;• Phase One: Participant Recruitment Email, Category: Letters of Support;• Phase Two: Participant Recruitment Email, Category: Letters of Support;• Phase Two: Survey Questions, Category: Survey / Questionnaire;

This determination applies only to the activities described in the IRB submission and does not apply should any changes be made. If changes are made, and there are questions about whether these changes affect the exempt status of the human research, please submit a modification request to the IRB. Guidance on submitting Modifications and Administrative Check-in are detailed in the Investigator Manual (HRP-103), which can be found by navigating to the IRB Library within the IRB system. When you have completed your research, please submit a Study Closure request so that IRB records will be accurate.

If you have any questions, please contact the UCF IRB at 407-823-2901 or irb@ucf.edu. Please include your project title and IRB number in all correspondence with this office.

Sincerely,

A handwritten signature in black ink, appearing to read 'R. Jacques', with a stylized flourish at the end.

Racine Jacques, Ph.D.
Designated Reviewer