

# **PHILANTHROPY**

**ON THE**

# **FIRST COAST**

*A Comprehensive Look at  
Giving and Philanthropy in  
Metropolitan Jacksonville*

**November 2004**

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## Preface

Philanthropy at the start of the 21<sup>st</sup> century is the subject of much study and speculation. The aging of the post-World War II generation and the economic achievements of the past half century portend one of the greatest transfers of wealth in history – estimated by experts at more than \$41 trillion<sup>1</sup>. Much of that wealth – some estimate as much as half – will find its way directly into foundations, nonprofit organizations, religious organizations, universities and a host of other philanthropic enterprises<sup>2</sup>.

The needs of that same aging population, along with the ever-growing demands of American society in general, likewise portend continued escalating costs to society for the provision of basic services, from health care to Social Security to affordable housing and education. Many lawmakers, eager to support constituent services without increasing the size or cost of government, see philanthropy as a potential resource and ally.

Nationally, there exists a fair amount of research about giving and philanthropic resources. The Center on Philanthropy at Indiana University, for example, publishes an annual study, *Giving USA*, which shows that individual giving has risen steadily since 1998. Numerous professional associations catalog private foundation activity in the United States. The Internal Revenue Service monitors the activities of tax-exempt organizations and, in the last few years, Congress has taken a heightened interest in those activities as well.

But at the community level – where citizens ultimately must grapple with the balance of need and available assets – research and information, too often, is scarce.

*Philanthropy on the First Coast* offers the first comprehensive look at organized philanthropy and individual giving for the greater Jacksonville region. For context, the report offers snapshots of similar data for 10 other metropolitan areas, nine of them outside of Florida. These communities were selected because of their demographic similarities to the First Coast and their inclusion among a) Southern states, b) states without state income tax or c) the Big Four states (California, Texas, New York and Florida).

*Philanthropy on the First Coast* is intended to serve as a starting point against which to measure future philanthropic activity. It is based largely on three resources: U.S. Census data, IRS reports of charitable giving based on individual tax returns, and privately commissioned research on foundations.

This report was made possible by the generous support of the Association of Fundraising Professionals, Florida First Coast Chapter; The Community Foundation, Inc.; the Jessie Ball duPont Fund; and United Way of Northeast Florida.

Research was conducted by L&M Associates, Athens, Ohio, and KBT & Associates, Jacksonville, Florida. The report was written by Mary Kress Littlepage, KBT & Associates. Project advisor was Melanie Patz, Association of Fundraising Professionals, Florida First Coast Chapter.



## **KEY FINDINGS**

- The First Coast ranks 4<sup>th</sup> among peer communities in foundation assets per capita.
- 46 % of all First Coast foundations have been created since 1996.
- The First Coast ranks lowest in gifts to foundations of all peer communities.
- Most grants made by First Coast foundations go to organizations outside of the First Coast area.
- 42.2 % of all grants by First Coast foundations go to support education.
- The community of Fruit Cove, in St. Johns County (zip 32259), has the highest proportion of donors on the First Coast.
- On average, donors on the First Coast give 4% of their income – third highest among peer communities.
- Only 20.8 % of those on the First Coast are donors, fourth lowest among the peer communities.

## **Overview**

*The Gateway City. The River City. The Bold New City of the South. Florida's First Coast.* Ours is an emerging community and these changing monikers reveal much about its evolution. In the last quarter of the 20<sup>th</sup> century, Jacksonville, Duval County, and the counties that surround it began to move away from sleepy Southern traditions as they experienced unprecedented population growth. The influx of newcomers stimulated a new appreciation of the area's natural beauty and resources. And a new global economy triggered exploration of new economic opportunities. Community leaders began to think regionally, recognizing common interests and challenges best met by common effort.

Philanthropy on the First Coast, likewise, is emerging. With population growth has come new wealth, and organized philanthropy in the region has grown exponentially. Of the 320 foundations located on the First Coast, almost half have been created since 1996.

Philanthropy on the First Coast, however, is far from mature:

- Wealth, while present, is not widespread.
- Individual giving is below both national and state norms.
- Those individuals who give on the First Coast give generously, but the number of individuals who give is far lower than in other communities.
- Organized philanthropy, while growing, attracts less capital than in other communities.
- While new foundation formation is strong, the local foundation community remains dominated by three large, national foundations that are headquartered in Jacksonville. Without them, foundation assets per capita in the region would plummet almost 40 percent, from \$1,082 to \$656.

But philanthropy is gaining traction:

- There is significant wealth along the water – both ocean and river front – and those wealthy individuals demonstrate a strong culture of giving.
- The area's new foundations, as yet, are thinly capitalized (as are most new foundations). But they carry the potential to be substantial philanthropic assets. Over the next 25 years, with no additional contributions to capital, the assets of these 146 new foundations could more than double while, at the same time, they could generate almost \$300 million in charitable contributions.<sup>iii</sup>.

<b>FLORIDA'S FIRST COAST</b>
Five counties Baker Clay Duval Nassau St. Johns
2000 Population: 1,122,750
1990 Population: 925,213
Growth Rate 1990-2000 21.3 %

<b>PEER COMMUNITIES (METRO AREAS)</b>
<b>Austin, Texas</b> 2000 Pop. 1,249,763 Growth Rate* 47.7 %
<b>Birmingham, Alabama</b> 2000 Pop. 1,052,238 Growth Rate* 10 %
<b>Charlotte, North Carolina</b> 2000 Pop. 1,330,448 Growth Rate* 29.8 %
<b>Memphis, Tennessee</b> 2000 Pop. 1,205,204 Growth Rate* 12.9 %
<b>New Orleans, Louisiana</b> 2000 Pop. 1,316,510 Growth Rate* 4.1%
<b>Richmond, Virginia</b> 2000 Pop. 1,096,957 Growth Rate* 15.6 %
<b>Rochester, New York</b> 2000 Pop. 1,037,831 Growth Rate* 3.5 %
<b>Sacramento, California</b> 2000 Pop. 1,796,857 Growth Rate* 27.6 %
<b>San Antonio, Texas</b> 2000 Pop. 1,711,703 Growth Rate* 15.6 %
<b>Tampa, Florida</b> 2000 Pop. 2,395,997 Growth Rate* 15.9 %
* 1990-2000

Just as important, the community is more attuned to philanthropy than ever before. The very presence of this report suggests a curiosity about and interest in philanthropy that is unprecedented.

Many American communities today struggle to sustain the successes of the past. Florida's First Coast, in contrast is fortunate to see greater potential ahead – both in its civic, and philanthropic, life.

# Organized Philanthropy

Charitable foundations generally are the most visible source of philanthropic dollars in a community. Charitable foundations are private institutions, but since they support activities that serve the common welfare, they receive preferential tax treatment, which, in turn, obligates them to a high level of public accountability.

The public profiles of foundations, however, stem from more than their legal status. These organizations gain notoriety for their amassed wealth, their grantmaking and, in many cases, their civic roles. In some cities and states, charitable foundations help shape the community. Consider the impact of the Lilly Endowment on Indiana, where every county has a community foundation, thanks to funding from the Endowment. Or consider the manner in which the Duke Endowment, based in Charlotte, has strengthened higher education in the Carolinas, invested almost \$1 billion in four universities alone. But beyond the gifts that foundations might bestow upon a community, there is value in their very presence. A critical mass of charitable foundations in a given community reveals more than the presence of wealth, past or present; it reveals something about the character of those who have chosen to invest their wealth for the benefit of the common good.

The First Coast is home to 320 charitable foundations, with total assets of \$1.2 billion. Collectively, these foundations made gifts of \$75.6 million in 2001/2002<sup>iv</sup>, supporting activities and organizations throughout the United States and beyond.

Foundations come in many types, the most common being the private independent foundation. Of the 320 foundations on the First Coast, 304 are private independent foundations. These foundations generally are created by an individual or family, often by bequest, and provide financial support to nonprofit organizations that serve the public. The largest foundation on the First Coast, the Jessie Ball duPont Fund, with assets of \$281

FOUNDATIONS ON THE FIRST COAST						
	Community Foundations	Health Legacy Foundations	Private Foundations			Total
			Independent	Corporate	Operating	
<b>Number</b>	1	1	304	5	9	320
<b>Assets</b>	\$67.6 million	\$5.7 million	\$1,104 million	\$15.3 million	\$22.2 million	\$1,215 million
<b>Gifts Received</b>	\$8.5 million	\$0.3 million	\$28.3 million	\$8.8 million	\$0.5 million	\$46.4 million
<b>Giving</b>	\$7.1 million	\$0.6 million	\$62.3 million	\$4.7 million	\$0.9 million	\$75.6 million

## THE LUCY GOODING CHARITABLE FOUNDATION TRUST

*Philanthropy on the First Coast* would be remiss if it did not recognize changes at The Lucy Gooding Charitable Foundation Trust.

Founded in 1988 by Lucy B. Gooding, the widow of Henry Gooding, one of the founders and president of the Independent Life and Accident Insurance Co., the trust had assets of \$9.7 million in 2002, when Mrs. Gooding died.

With the settlement of her estate in 2004, however, the assets of the Trust are expected to be more than \$85 million, making the Gooding Trust one of the three largest private foundations on the First Coast. Moreover, it will be the largest foundation that funds exclusively in the Jacksonville area. And it is one of the few foundations that makes it a practice to underwrite operational costs.

During the course of 2004, the Trust made a gift of \$25 million to The Community Foundation, Inc., thought to be the largest charitable gift in the community's history. That gift increased The Community Foundation's assets by 34.5 percent, making it among the five largest foundations in the region.

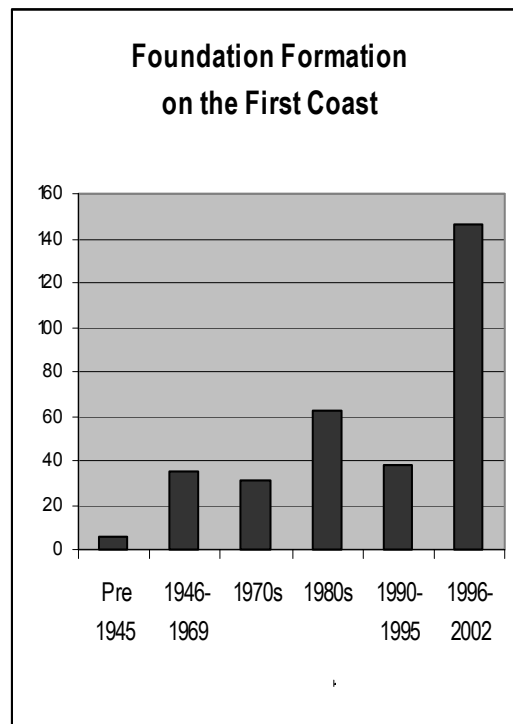
Because these changes occurred during 2004 and are not yet reflected in the organizations' tax returns, they are not reflected in the data used in this report.

million, is such a foundation. Created in 1970 under the terms of Mrs. duPont's will, it makes grants to more than 330 religious and nonprofit organizations selected by Mrs. duPont.

Operating foundations are private foundations that use the bulk of their resources to operate programs and provide direct charitable services, rather than supporting the work of others. Corporate foundations are private foundations that receive funds from a for-profit entity for support of nonprofit work. Community foundations are actually classified as "public charities;" they receive their assets from a wide range of donors and confine their grantmaking to a geographic area.

Health legacy foundations are those that were established with proceeds from the sale of a non-profit, health-related community institution (a hospital or clinic, for example). The law requires that the assets of these institutions – created from community contributions – should remain a community resource rather than being absorbed by a for-profit enterprise. Health legacy foundations may take the form of public charities, private independent foundations or operating foundations. On the First Coast, the Brooks Health Foundation, is the only foundation considered a health legacy foundation, with part of its assets coming from the sale of Memorial Hospital of Jacksonville to HCA<sup>v</sup>.

While some of the foundations on the First Coast pre-date World War II, more than half have come into existence since 1990. In fact, 146 of the foundations on the First Coast – 46 percent – were created in 1996 or later and, as such, are considered "new" foundations.



This boom in foundation formation is not unique to the First Coast. A similar trend is seen throughout Florida (where 48 percent of foundations are “new”<sup>vi</sup>). Nationwide, it is estimated that the number of private foundations has almost tripled since the early 1980s<sup>vii</sup>, the result of the economic boom of the late 1990s, and the beginnings of a massive intergenerational transfer of wealth. While in number, these “new” foundations represent almost half of the First Coast foundation universe, they hold a mere 13 percent of the area’s foundation assets and account for only 13 percent of foundation giving. Their financial impact is relatively small – for now.

But these are young organizations whose wealth has not yet had time to grow and mature. Moreover, many still are in a stage of formation. More and more, founders today seed new foundations with investments over a period of years rather than through a lump sum or bequest. Indeed, new foundations received 54.5 percent of all gifts to foundations on the First Coast.

These new foundations represent a substantial pool of emerging wealth for the region. Today, they hold \$160 million in assets. Even with no additions to capital, and assuming a moderate annual return, these assets could more than double to \$337 million in 25 years, at the same time that they generate almost \$300 million in charitable contributions.<sup>viii</sup> The prudent and thoughtful management of these tender foundations is among the most critical challenges facing First Coast philanthropy today.

## How We Compare

The First Coast ranks third in total number of foundations and fifth in the amount of foundation assets, compared with the 10 peer communities. But a detailed look at these numbers is more revealing.

Overall, First Coast foundations receive the smallest amount of new investment of all peer communities, both in terms of real dollars and as a percentage of total assets. In other words, all 10 peer communities are doing more to build the assets of their existing foundations than the First Coast.

HOW WE COMPARE	
Metro Area	Foundation Assets (millions)
Charlotte	\$2,767
San Antonio	\$2,589
Richmond	\$2,109
New Orleans	\$1,313
Jacksonville	\$1,215
Austin	\$1,118
Memphis	\$1,061
Birmingham	\$1,007
Tampa	\$832
Rochester	\$768
Sacramento	\$390
	Assets Per Capita
Charlotte	\$2,079
Richmond	\$1,922
San Antonio	\$1,512
Jacksonville	\$1,082
New Orleans	\$997
Birmingham	\$957
Austin	\$896
Memphis	\$880
Rochester	\$740
Tampa	\$347
Sacramento	\$217

NEW FOUNDATIONS (Created since 1996)			
Ranked by Assets			
Metro Area	Number	Assets (millions)	% of Total Assets
San Antonio	44	\$573.0	22.1
New Orleans	46	\$550.0	41.9
Austin	144	\$527.1	47.1
Tampa	144	\$166.1	20
Jacksonville	146	\$160.4	13.2
Sacramento	60	\$86.9	22.3
Birmingham	99	\$80.9	8.0
Rochester	62	\$76.2	9.9
Charlotte	99	\$70.2	2.5
Richmond	76	\$59.6	2.8
Memphis	32	\$39.9	3.8

Compared with the peer communities, Jacksonville’s community foundation is not as dominant. Its total assets are relatively small, both in absolute dollars and as a percentage of total foundation assets. ix

And corporate philanthropy is not as strong on the First Coast as in some peer communities.

Jacksonville ranks in the lower half of the group in terms of the number of corporate foundations, their assets and their assets as a percent of total assets.

On the other hand, new foundation formation is strong on the First Coast. The area ranks first in the number of new foundations, fourth in the proportion of all foundations that are new, and sixth in the percent of total assets that are held by new foundations.

And, in terms of assets per capita, the First Coast ranks fourth, although this measure should be considered with caution. While assets per capita is a standard measure used to compare foundation strength across communities, it is not an indicator of assets available to given communities. Many foundations, including some of the largest on the First Coast, make a large proportion of grants to organizations outside the home community.

GIFTS TO FOUNDATIONS		
Metro Area	Total	Gifts
Sacramento	\$55.1	14%
San Antonio	\$317.5	12%
Austin	\$115.9	10%
Rochester	\$66.2	9%
Tampa	\$55.1	7%
Birmingham	\$63.8	6%
Charlotte	\$154.3	6%
Memphis	\$58.3	5%
Richmond	\$105.4	5%
New Orleans	\$53.0	4%
Jacksonville	\$46.4	4%

COMMUNITY FOUNDATIONS				CORPORATE FOUNDATIONS			
Ranked by assets				Ranked by assets			
Metro Area	#	Assets (millions)	% of Total Assets	Metro Area	#	Assets (millions)	% of Total Assets
Richmond	1	\$433.0	20.5%	San Antonio	11	\$693.7	26.80%
Charlotte	3	\$356.3	12.90%	Birmingham	17	\$197.3	19.60%
Memphis	1	\$214.4	20.20%	Richmond	17	\$55.8	2.60%
Rochester	2	\$158.1	20.60%	New Orleans	6	\$24.2	1.80%
Birmingham	1	\$118.7	11.80%	Sacramento	4	\$23.8	6.10%
Tampa	2	\$115.0	13.80%	Tampa	6	\$21.0	2.50%
San Antonio	2	\$106.3	4.10%	Austin	3	\$15.4	1.40%
New Orleans	1	\$91.4	7.00%	Jacksonville	5	\$15.3	1.30%
Jacksonville	1	\$67.6	5.60%	Charlotte	8	\$14.6	0.50%
Austin	1	\$49.6	4.40%	Rochester	11	\$7.8	1.00%
Sacramento	3	\$45.6	11.70%	Memphis	3	\$7.4	0.70%

# Grantmaking

Foundations exist to share their wealth in support of activities that benefit the common good. This sharing – in the form of grantmaking – is the object of much curiosity and an increasing amount of governmental oversight.

Private independent foundations are required by law to distribute 5 percent of their assets, averaged over three years. (No such requirement, however, is made of private operating foundations or community foundations. Corporate foundations and health legacy foundations are required to meet the 5 percent payout requirement only if they are organized as private independent foundations.) The 320 foundations on the First Coast, collectively, surpass that benchmark, giving away 6.22 percent of their assets.

Beyond the sheer volume of grants awarded, it is helpful to know to what purpose grant funds are applied in a given community. Foundation interests vary widely. Most foundations are created by individuals or families with particular philanthropic interests. The grantmaking tendencies of these foundations are as diverse and idiosyncratic as the founders themselves.

To understand more about the nature of grantmaking by First Coast foundations, L&M Associates of Athens, Ohio, analyzed all grants made by the 14 largest foundations ranked by grants made. These 14 foundations represent 55 percent of all First Coast foundation assets and 54 percent of all First Coast foundation grantmaking. Grants were categorized both by their geographic distribution and the purposes for which they were intended.

Not surprisingly, the majority of grant funds awarded by those First Coast foundations benefit organizations outside of the First

FIRST COAST FOUNDATIONS – WHERE GRANT DOLLARS WENT*							
Total Value of Grants Awarded by First Coast Foundations-- \$75.56 million							
To Organizations on the First Coast					To Florida Organizations Outside the First Coast	To Organizations Outside Florida	Destination Unknown
38.6%					6.7%	50.6%	4.1%
Baker	Clay	Duval	Nassau	St. Johns	* Based on review of grants made by 14 largest foundations on the First Coast		
< 1%	< 1%	96.5%	< 1%	3.4%			

## ABOUT THE SAMPLE

To gauge where foundation grant dollars go, L&M Associates reviewed all grants made by the 14 largest grantmaking foundations (ranked by value of grants made) on the First Coast. Those 14 foundations hold 55 percent of all First Coast foundation assets. And the sample grants – totaling \$40.8 million – represent 54 percent of all First Coast foundation giving.

## FOUNDATIONS WHOSE GRANTS WERE INCLUDED IN THE SAMPLE:

1. Jessie Ball duPont Fund
2. Arthur Vining Davis Foundation No. 3
3. Arthur Vining Davis Foundation No. 2
4. Weaver Family Foundation
5. Vera Davis – WD Charities Inc.
6. James E. Davis Family – WD Charities Inc.
7. Winn-Dixie Stores Foundation
8. River Branch Foundation
9. Alfred I. duPont Foundation
10. Edna Sproull Williams Foundation
11. Jacksonville Jaguars Foundation
12. Jay Stein Foundation
13. Gasper and Irene Lazarra Charitable Foundation
14. Thomas M. Kirbo Trust

Coast. The Jacksonville metro area, like all of Florida, is populated by a disproportionately high number of individuals who were born somewhere else. Only 47 percent of First Coast residents were born in Florida. It is only natural that the philanthropic tendencies of this population reflect their connections with other parts of the country. Moreover, the universe of foundations on the First Coast is dominated by large private foundations that invest the majority of their grant dollars outside of the First Coast – the Jessie Ball duPont Fund and the two Arthur Vining Davis foundations\*.

Of grants made by First Coast foundations, 39 percent remain on the First Coast. Another 7 percent go to another Florida locale. Fifty-one percent of the grant funds leave the state altogether. The destination of the remaining grants is unknown. (Statewide, 61 percent of grants made by Florida foundations go to organizations outside of the state.<sup>xi</sup>)

Of those grant funds that remain on the First Coast, the sample study shows less than 1 percent going to organizations in Baker, Clay or Nassau counties. The lion's share – 96 percent – is awarded to organizations in Duval County. Slightly more than 3 percent goes to St. Johns County organizations.

The irony is that Baker County has the highest poverty rate in the region. If poverty is a proxy for need, it can be argued that the people of Baker County have far more needs to be met than those in St. Johns County, where the poverty rate is about half of that in Baker County. The reality, however, is that foundation assets often must be present in a community if the community is to be the recipient of foundation grantmaking. There are no foundations located in Baker County. St. Johns County, on the other hand, is home to 38 foundations with assets of \$75.8 million.

## What Do We Fund?

To analyze the purpose for which grants are made, the sample study categorized grants along eight standardized philanthropic classifications: Arts & Culture; Education; Environment & Animal Welfare; Health; Human Services; International Activities; Research, Public Policy, Philanthropy & Volunteerism; and Religion.

Education attracts more grant dollars from First Coast foundations than any other area or field. Of all grants in the sample, 42.2 percent went to support education.

This echoes the trend seen in a statewide study of Florida philanthropy, where private foundation giving supported education more than any other category<sup>xiii</sup>.

In the case of First Coast philanthropy, the proportion of funds going to education is driven in part by the grantmaking practices of the three largest private independent foundations: the Jessie Ball duPont Fund and Arthur Vining Davis Foundations No. 2 and No. 3. These foundations, which collectively account for 40 percent of First Coast foundation assets, focus extensively on grantmaking to higher and secondary educational institutions. In 2003, for example, the Jessie Ball duPont Fund awarded in excess of \$2.3 million, more than 30 percent of its grant funds that year, to educational institutions, while the Arthur Vining Davis Foundations gave \$4.6 million, or 55 percent of total grantmaking, to educational institutions.

Of those grant dollars that remained on the First Coast, however, more supported health than education. Thirty-one percent of

<b>WHAT DO WE FUND?*</b>				
<i>% OF GIVING TO MAJOR AREAS OF INTEREST</i>				
	<b>All Grants</b>	<b>First Coast</b>	<b>Duval County</b>	<b>St. Johns County</b>
<b>Arts &amp; Culture</b>	10.3 %	10.0 %	8.8 %	47.0 %
<b>Education</b>	42.2 %	25.2 %	25.6 %	16.9 %
<b>Environment / Animal Welfare</b>	1.6 %	0.4 %	0.4 %	0.2 %
<b>Health</b>	15.6 %	30.6 %	31.7 %	0
<b>Human Services</b>	14.3 %	17.4 %	16.9 %	33.2 %
<b>International</b>	0.71 %	0	0	0
<b>Research / Public Policy</b>	11.1 %	14.4 %	14.9 %	0
<b>Religion</b>	4.0 %	1.9 %	1.8 %	2.7 %

\* Based on review of grants made by 14 largest foundations on the First Coast.

grant dollars invested in the First Coast supported health vs. 25 percent that supported education.

Another significant segment of grant funding supported human services. Of all grants awarded, 14 percent supported human services. Of grants on the First Coast, human services received 17 percent.

The only other field to attract more than 10 percent of grant funds on the First Coast was research, public policy, philanthropy & volunteerism. In addition to grants for public policy, research and advocacy, this category includes grants made to other philanthropic organizations – for instance, a grant made by a private independent foundation to a community foundation.

(Though St. Johns County shows a high percentage of funding to arts & culture, the relatively small size of the grant pool in the county suggests this may be attributable to a single funding decision rather than reflective of a trend.)

<b>HOW WE COMPARE</b>			
<i>Ranked by Giving as a Percent of Assets</i>			
<b>Metro Area</b>	<b>Giving by All Foundations</b>	<b>Giving Per Capita*</b>	<b>Giving as % of Assets</b>
Charlotte	\$309,090,687	\$232.32	11.17%
Memphis	\$98,944,667	\$82.10	9.33%
Tampa	\$72,526,551	\$30.27	8.72%
Rochester	\$60,737,139	\$58.52	7.90%
San Antonio	\$194,191,428	\$113.45	7.50%
Austin	\$78,987,100	\$63.25	7.06%
Birmingham	\$69,737,358	\$66.28	6.93%
Jacksonville	\$75,560,578	\$67.30	6.22%
Sacramento	\$23,763,086	\$13.22	6.09%
Richmond	\$121,701,337	\$110.94	5.77%
New Orleans	\$74,943,371	\$56.93	5.71%

*\*Giving per capita is a useful measure to compare giving across communities of varying sizes. It should not be interpreted to mean these dollars as actually distributed within the community, as much foundation giving is directed outside of the home community.*

## **Sources & Terminology**

Data on individual giving comes from the Internal Revenue Service based on information contained in personal tax returns. The IRS reports reflect only those gifts declared as charitable contributions on Schedule A of a personal income tax return and thus do not capture those gifts given for which no deduction is claimed. Undoubtedly, millions more is given by individuals who do not itemize deductions, do not file tax returns or, for whatever reason, do not claim their gifts.

This report uses the following terms:

✓ A **tax filer** is a single tax filing entity. It may be an individual, couple or family. It is not synonymous with people or households.

✓ **Average tax filer income** is the average adjusted gross income (AGI) of all tax filers in a group.

✓ A **donor** is a tax filer who declares a charitable contribution on the tax return.

✓ **Average donor income** is the average AGI for all donors in a group.

✓ **Percent who give** is the percentage of tax filers who declare charitable contributions.

✓ **Donor Giving Rate** expresses the average charitable contribution as a percent of the average donor income.

## Individual Giving

The greatest source of philanthropic dollars is not foundations, but individual donors. From community to community, individuals give far, far more than organized philanthropy. On the First Coast, individual donors gave \$379.5 million in 1997<sup>xiii</sup>, more than five times the amount given by all First Coast foundations in 2001.

Individual giving in any community is a function of available wealth and willingness to give. Some communities have a strong culture of giving, but lack great wealth. Other communities have considerable wealth, but a less charitable spirit. Studies indicate, however, that the presence of a strong culture of giving has greater influence on overall community giving than the mere presence of wealth.

How does individual giving on the First Coast fare against that rubric? While there is significant wealth on the First Coast, it is not widespread. And willingness to give, as evidenced by the proportion who make contributions, is below state and national levels.

## Available Wealth

Average tax filer wealth on the First Coast is roughly comparable to that statewide. But the average wealth of those who make charitable contributions on the First Coast is low by Florida standards.

Across Florida, average donor income is \$93,924. On the First Coast, it is \$90,438.

There are pockets of considerable wealth on the First Coast, however, particularly in coastal areas. Along the coast in St. Johns County, in zip code 32082 (Ponte Vedra), average donor income is \$184,541 – twice the area average. And in Nassau County's coastal area – zip code 32034 – average donor income is \$141,026.

(Donor income along Duval County's coastline ranges from \$75,895 in the Coastal Northside to \$101,265 in Atlantic Beach.)

Within Duval County, nine zip codes report average donor incomes greater than \$100,000 – the fast growing southeast Jacksonville area (32224, 32256), the Mandarin riverfront (32223), Atlantic Beach (32233), San Jose (32217), and the in-town neighborhoods of San Marco, Riverside/Avondale and Ortega (32202, 32204, 32207 and 32210).

Outside of these areas, however, donor incomes are significantly lower. In Baker and Clay counties, average donor income is below \$70,000. In Nassau County, outside of the coastal area, donor

income averages less than \$65,000. Even in St. Johns County, outside of the coastal area, donor income averages about \$72,000.

## Willingness to Give

Willingness to give can be gauged by the percentage of those tax filers who declare charitable contributions. Nationwide, about 27 percent of tax filers declare charitable contributions. In Florida, the rate is lower – 21.2 percent. On the First Coast, the rate is slightly lower still – 20.8 percent.

As with wealth, there are pockets within the First Coast where tax filers are more likely to give. In some – but not all -- cases, these pockets coincide with pockets of wealth. For instance, in coastal Nassau County (32034), where average donor income is \$141,026, 28 percent of tax filers are donors – more than even the national average. Even more impressive: the coastal area in St. Johns County (32082) with donor incomes averaging \$184,541 boasts

INDIVIDUAL GIVING								
	U.S.	Florida	First Coast	Baker	Clay	Duval	Nassau	St. Johns
Average Tax Filer Income	\$40,510	\$39,797	<b>\$39,845</b>	\$29,245	\$36,377	\$38,062	\$44,808	\$54,992
% Who Give (Donors)	26.8%	21.2%	<b>20.8%</b>	10.1%	22.6%	19.6%	19.6%	27.6%
Average Donor Income	\$89,230	\$93,924	<b>\$90,438</b>	\$62,658	\$68,056	\$87,718	\$111,643	\$123,410
Average Gift	\$2,977	\$3,648	<b>\$3,656</b>	\$3,420	\$2,835	\$3,711	\$4,723	\$4,065
Donor Giving Rate	3.33	3.88	<b>4.00</b>	5.50	4.20	4.20	4.20	3.30
Total Contributions			<b>\$379.5 million</b>	\$2.7 million	\$51.1 million	\$240.9 million	\$23.5 million	\$61.2 million
% of First Coast Contributions				0.73%	13.46%	63.48%	6.20%	16.13%
% of First Coast Population				1.98%	12.54%	69.37%	5.14%	10.97%

contributions from 44.7 percent of tax filers – more than double the rate for the entire First Coast.

And consider the Fruit Cove/Switzerland area of St. Johns County (32259), which lies along the east bank of the St. Johns River. A rapidly developing area, it still has large tracts of undeveloped land and many small, modest, rural homesteads. This area has an average donor income of \$90,276 – right at the First Coast average. But it has the highest percentage of donors in the First Coast – 46.7 percent.

WILLING TO GIVE			
	County	Area (Zip)	% Who Give
1	St. Johns	Fruit Cove (32259)	46.7
2	St. Johns	Ponte Vedra / North Coastal (32082)	44.7
3	Duval	Mandarin East (32258)	41.1
4	Duval	South Mandarin (32223)	40.9
5	Duval	Near Beaches (32224)	38.4
6	Duval	East Arlington (32225)	33.8
7	Duval	North Mandarin (32257)	32.1
8	Duval	Neptune Beach (32266)	28.9
9	Clay	Orange Park (32073)	28.6
10	Nassau	Coastal Region (32034)	28.4

These are the exceptions, however. In Baker and Clay counties, only Orange Park has a donor percentage over 25 percent. And in Duval County, only six of more than 30 zip codes have donor percentages above 25 percent.

One other measure worth consideration is the donor giving rate; that is, the percentage of income given by donors. Nationwide, it stands at 3.34 percent; in Florida, at 3.88 percent; and on the First Coast, at 4 percent. This higher rate is due in part to the fact that there are many places on the First Coast where the donor population is small and of very modest wealth, but where donors are giving at rates double the national average:

- ✓ In Sanderson in Baker County, with fewer than 100 donors with an average income of \$57,828, donors gave, on average, 7.4 percent of their income.
- ✓ In a portion of the Jacksonville Northside (32208, 32209 and 32219), with fewer than 3,500 donors with an average income of \$47,672, donors gave 8.3 percent, 9.5 percent, and 8.4 percent of their incomes, respectively.
- ✓ In Hilliard in Nassau County, with fewer than 500 donors and an average income of \$56,037, donors gave 6.6 percent of their income.

DONOR GIVING RATE			
	County	Area (Zip)	Donor Giving Rate
1	Duval	Northside / Grand Park (32209)	9.5%
2	Duval	Northwest (32219)	8.4%
3	Duval	Northside / North Shore (32208)	8.3%
4	Duval	Springfield Mandarin (32206)	7.8%
5	Baker	Sanderson (32087)	7.4%
6	Nassau	Hilliard (32046)	6.6%
7	St. Johns	Hastings (32145)	6.4%
8	Duval	NAS Jax (32212)	6.3%
9	Duval	Northside / Oceanway (32218)	6.2%
10	Duval	Avondale (32205)	6.1%

In these communities, and others like them, the spirit of giving is strong. They remind us of the untapped potential of individual giving: If donors on the coast of St. Johns County gave at the same

rate as donors on Jacksonville’s Northside, their aggregate gifts would soar from \$34.6 million to \$100.6 million.

GREATEST AGGREGATE GIVING			
	County	Area (Zip)	Giving (millions)
1	St. Johns	Ponte Vedra / North Coastal (32082)	\$34.6
2	Clay	Orange Park (32073)	\$22.9
3	Duval	Southeast (32256)	\$20.9
4	Duval	Ortega / near Westside (32210)	\$20.2
5	Duval	East Arlington (32225)	\$19.8
6	Duval	North Mandarin (32257)	\$15.9
7	Nassau	Coastal Region (32034)	\$15.8
8	Duval	Southern Mandarin (32223)	\$14.3
9	Duval	San Marco (32207)	\$14.0
10	Duval	Near Beaches (32224)	\$13.4

## How We Compare

In 1998, a local study group assessing the nonprofit sector in Northeast Florida determined that Northeast Florida had a “chronically weak culture of philanthropic giving.”<sup>xiv</sup> While that assessment was based on anecdotal information and limited data, it was on target.

In comparison with the 10 peer metropolitan areas, the First Coast does not lack for donor wealth or donor generosity. It does, however, lack a strong culture of giving as evidenced by the percent of people who give.

Among the 11 metro areas, the First Coast ranked fifth in average donor income, behind Austin, New Orleans, San Antonio and Memphis, and well ahead of Charlotte, Richmond and Tampa.

The average gift of donors on the First Coast was \$3,656 – fourth largest of the 11 communities. And the donor giving rate of 4.00 was third highest among the 11 communities.

But in terms of participation – the percentage of tax filers who declare charitable contributions – the First Coast ranks lower than all but three other communities. Its participation rate of 20.8

AVAILABLE WEALTH	
Metro Area	Avg Donor Income
Austin	\$102,637
New Orleans	\$94,528
San Antonio	\$92,045
Memphis	\$90,509
Jacksonville	\$90,438
Charlotte	\$88,026
Birmingham	\$86,282
Tampa	\$86,121
Richmond	\$82,587
Rochester	\$77,929
Sacramento	\$75,750

WILLINGNESS TO GIVE	
Metro Area	Participation Rate (%)
Rochester	35.60
Sacramento	33.50
Charlotte	33.30
Richmond	33.30
Birmingham	29.20
Memphis	22.10
Austin	21.00
Jacksonville	20.80
Tampa	19.20
New Orleans	18.80
San Antonio	14.90

percent is ahead of only Tampa, San Antonio and New Orleans and lies in stark contrast to the four metro areas that have participation rates in excess of 33 percent.

If there is any doubt that participation rates matter, consider Sacramento. It has the lowest average donor income, the lowest average gift and the lowest donor giving rate. But it ranks second in participation – with 33.5 per cent of tax filers making contributions – and, as a community, it generates 36 percent more total contributions than does the First Coast.

What accounts for the low level of participation in a community? Undoubtedly, it is tied to overall wealth. The First Coast ranks seventh in average tax filer income, ahead of only Memphis, Tampa, New Orleans and San Antonio. And the average tax filer income is only 44 percent of the average donor income; in Richmond and Charlotte, by comparison, average tax filer income is about 50 percent of average donor income. In other words, while there are pockets of wealth on the First Coast, wealth is not widespread.

Other factors also may be at play, from community traditions to demographic peculiarities. One factor may be state tax structures. Of the five communities with the lowest rates of participation, four – Jacksonville, Tampa, San Antonio and Austin – are in states with no state income tax. New Orleans is the only community from an income-taxing state that ranks low in participation.

# United Way Giving

In many communities, the annual United Way campaign is the largest philanthropic event of the year. In 2002-2003, the 1,400 community-based United Way organizations nationwide raised more than \$3.9 billion through their campaigns.

United Way of Northeast Florida, the dominant United Way in the First Coast<sup>xv</sup>, raised \$20.7 million during its 2003 campaign. That represented a 41 percent increase over the \$14.6 million raised in 1997.

The vast majority of United Way contributions come from individuals. Fewer than 20 percent of Jacksonville United Way dollars come from corporate contributions.

Individuals who contribute more than \$10,000 are considered members of the Alexis de Tocqueville Society. In 2003, 215 donors qualified as Alexis de Tocqueville members, contributing a collective \$2.8 million, or 13.7 percent of the total giving. The average gift of these major donors was \$13,209.

## How We Compare

In terms of total dollars raised, Northeast Florida's United Way ranked ninth in 1997 and seventh in 2003, compared to the 11 peer communities<sup>xvi</sup>. This is roughly consistent with how the First Coast ranks in overall tax filer income – seventh out of 11 communities.

In terms of campaign growth from 1997-2003, however, Jacksonville ranked second, behind Austin and tied with Charlotte.

### **About The Data**

Data on United Way giving represents only those gifts made to the dominant United Way in each community. For the First Coast, that is United Way of Northeast Florida.

In many metropolitan areas, there are multiple smaller United Ways serving outlying parts of the metro area. The Austin, Texas, metropolitan area, for example, is served by United Way Capital Area, and three other United Ways. The Rochester, New York, metro area is served by a total of five United Way agencies.

Because this data reflects information from only the dominant United Ways, it is not compatible with the data on individual giving or organized philanthropy, which reflects the metropolitan area of each community.

UNITED WAY GIVING <i>ranked by Percent Change</i>			
Community	1997	2003	Change (%)
Austin	\$10,043,443	\$16,040,983	59.7%
Charlotte	\$26,501,215	\$37,505,531	41.5%
Jacksonville	\$14,641,037	\$20,705,167	41.4%
Memphis	\$18,216,075	\$24,003,887	31.8%
Birmingham	\$23,818,233	\$31,056,224	30.4%
San Antonio	\$28,211,341	\$34,046,431	20.7%
Rochester	\$32,169,043	\$34,025,653	5.8%
New Orleans	\$18,757,363	\$18,241,114	-2.8%
Sacramento	\$12,858,502	\$12,482,201	-2.9%
Tampa	\$22,776,855	\$21,262,504	-6.6%
Richmond	\$22,525,000	\$17,800,000	-21.0%

In terms of Alexis de Tocqueville Society giving, Jacksonville's results are mixed. United Way of Northeast Florida raises the fourth largest total amount in major gifts of the II peer communities, behind only Charlotte, Birmingham and Memphis. As a proportion of total giving, Jacksonville's major gifts are 13.7 percent – exactly in the middle of the other communities. But the average gift by Alexis de Tocqueville donors is low, compared to the other communities – lower than all but Sacramento.

<b>UNITED WAY</b> <b>ALEXIS DE TOCQUEVILLE GIVING – 2003</b> <i>ranked by % of total</i>				
Community	# of ADT Donors	ADT Gifts	ADT Gifts as % of total	Avg ADT Gift
Birmingham	409	\$5,872,999	18.91%	\$14,359
Charlotte	465	\$6,403,829	17.07%	\$13,772
Austin	56	\$2,568,014	16.01%	\$45,857
Richmond	192	\$2,711,000	15.23%	\$14,120
Memphis	168	\$3,332,351	13.88%	\$19,835
Jacksonville	215	\$2,840,000	13.72%	\$13,209
New Orleans	94	\$1,749,249	9.59%	\$18,609
Rochester	144	\$2,520,220	7.41%	\$17,501
Tampa*	95	\$1,517,286	7.14%	\$15,971
San Antonio	100	\$1,783,579	5.24%	\$17,836
Sacramento	21	\$222,911	1.79%	\$10,615

But major gifts are not the only key to success for United Way agencies. Of the four communities where United Way raises more than \$30 million, only two – Birmingham and Charlotte – rely substantially on major gifts. Those two communities have more than 400 major donors each, and they contribute almost 20 percent of each community's total campaign. Interestingly, neither boasts a very high average gift size for major donors.

Conversely, San Antonio and Rochester have fewer than 150 major donors each, and their contributions amount to less than 7.5 percent of each United Way's campaign totals. These two communities are able to raise more than \$34 million each through heavy reliance on non-major gifts.



First Coast  
County  
Profiles



## Baker County

**Baker County** is the smallest county in the First Coast, both in land area and population. It is the most rural, with only 38 persons per square mile (next is Nassau County, with 88.5). Its population is the youngest and the poorest and Baker County attracts the fewest newcomers. But it also is the most stable – 59 percent of the people did not change their residence between 1995 and 2000. In many respects, Baker County is quintessential rural Florida, filled with farms and back roads and almost half of the county is in the Okefenokee Swamp or the Osceola National Forest.

Population 2000	22,259
Population change 1990-2000	+20.4 %
Median Age	34
% Under Age 18	27.5 %
% Age 65 or Older	9.2 %
Poverty Rate (1999)	14.7 %

Foundations			
Number	Assets	Gifts Received	Giving
0	0	0	0

Proportion of First Coast Foundation Grants Received		
Total – < 1 %		
Top Three Areas Funded		
NA	NA	NA

Individual Giving	
<b>Tax Filer Average Income</b> \$29,245	<b>Total Contributions</b> \$2.7 million
<b>Donor Average Income</b> \$62,658	<b>Average Gift</b> \$3,420
<b>Percent Who Give</b> 10.1 %	<b>Donor Giving Rate</b> 5.5 %



# Clay County

Clay County is one of the area's "boom" counties. Good schools, low taxes and affordable land and housing have attracted new residents to Clay County for the past 25 years, creating new developments along State Roads 17 and 21, and attendant growth and traffic problems. Today, Clay County has the second highest population density in the First Coast – 234 people per square mile – even though vast sections in the southern part of the county remain rural. Though retaining some of its "country" character, Clay County today is heavily suburban and one of Jacksonville's main "bedroom communities."

Population 2000	140,814
Population change 1990-2000	+32.9 %
Median Age	35.9
% Under Age 18	28 %
% Age 65 or Older	9.8 %
Poverty Rate (1999)	6.8 %

Foundations			
Number	Assets	Gifts Received	Giving
5	\$8,089,296	0	\$349,995

Proportion of First Coast Foundation Grants Received		
Total -- < 1 %		
Top Three Areas Funded		
NA	NA	NA

Foundations With Assets Exceeding \$500,000			
Name	Year Founded	Assets	Giving
Paul E. and Klare N. Reinhold Foundation	1954	\$7,723,599	\$314,062

Individual Giving	
<b>Tax Filer Average Income</b> \$36,377	<b>Total Contributions \$ Income</b> \$51.1 million
<b>Donor Average Income</b> \$68,056	<b>Average Gift</b> \$2,835
<b>Percent Who Give</b> 22.6 %	<b>Donor Giving Rate</b> 4.2%



# Duval County

**Duval County** and Jacksonville are the heart of the First Coast. With a consolidated city-county government, Jacksonville encompasses all of the county except the cities of Atlantic Beach, Neptune Beach, Jacksonville Beach and Baldwin. Duval County has 1,007 residents per square mile – almost five times the density of Clay County. But the western and northern fringes of the county remain thinly developed. Population growth has clustered along the waterfront and in the southside of the county. Meanwhile, older, core areas near downtown have acquired historic status and attract many people of means.

Population 2000	778,879
Population change 1990-2000	+15.7 %
Median Age	34.1
% Under Age 18	26.3 %
% Age 65 or Older	10.5 %
Poverty Rate (1999)	11.9 %

Foundations			
Number	Assets	Gifts Received	Giving
269	\$1,129,470,638	\$39,467,271	\$71,088,309

Proportion of First Coast Foundation Grants Received		
Total – 96.5 %		
Top Three Areas Funded		
Health 31.7 %	Education 25.6 %	Human Services 16.9 %

5 Largest Foundations <i>(by assets)</i>			
Name	Year Founded	Assets	Giving
Jessie Ball duPont Fund	1976	\$255,221,814	\$12,067,999
A.V. Davis Foundation No. 3	1965	\$143,050,643	\$6,613,532
A.V. Davis Foundation No. 2	1965	\$84,268,003	\$3,667,520
The Community Foundation, Inc.	1964	\$67,625,214	\$7,100,139
Thomas M. and Irene B. Kirbo Charitable Trust	1959	\$38,128,877	\$2,107,150

Individual Giving	
<b>Tax Filer Average Income</b> \$38,062	<b>Total Contributions</b> \$240.9 million
<b>Donor Average Income</b> \$87,718	<b>Average Gift</b> \$3,711
<b>Percent Who Give</b> 19.6 %	<b>Donor Giving Rate</b> 4.2 %



# Nassau County

Nassau County is a study in contrasts. To the east, along the ocean and on posh Amelia Island, hundreds of wealthy retirees and second home owners have put down roots. Nassau County has the second highest percentage of residents age 65 and older. To the west, however, Nassau County resembles old rural Florida, with small towns, farms and abundant open land. The county has the second lowest population density of the region (88 people per square mile) and the second most stable population – 55 percent live in the same place they did five years earlier.

Population 2000	57,663
Population change 1990-2000	+31.2 %
Median Age	38.3
% Under Age 18	25 %
% Age 65 or Older	12.6 %
Poverty Rate (1999)	9.1 %

Foundations			
Number	Assets	Gifts Received	Giving
8	\$1,891,342	\$479,230	\$152,491

Proportion of First Coast Foundation Grants Received		
Total Amount -- < 1 %		
Top Three Areas Funded		
NA	NA	NA

Foundations With Assets Exceeding \$500,000			
Name	Year Founded	Assets	Giving
Christopher Edwards Foundation	1977	\$1,126,492	\$81,073

Individual Giving	
Tax Filer Average Income \$44,808	Total Contributions \$23.5 million
Donor Average Income \$111,643	Average Gift \$4,723
Percent Who Give 19.6 %	Donor Giving Rate 4.2 %



**St. Johns County** is THE boom county of the last 25 years. With population growth of almost 47 percent, its growth rate far exceeds almost every county in Florida. While the Ponte Vedra area in northern St. Johns is, in large part, a bedroom community of Jacksonville, it is also home to many retirees. St. Johns County has the highest proportion of seniors, and highest median age, of any county in the First Coast. Despite heavy growth in the northern part of the county, the southern half of the county, particularly to the west, is very rural. In fact St. Johns is less densely populated on than Clay County.

Population 2000	123,135
Population change 1990-2000	+46.9 %
Median Age	40.6
% Under Age 18	23.1 %
% Age 65 or Older	15.9 %
Poverty Rate (1999)	8 %

## St. Johns County

Foundations			
Number	Assets	Gifts Received	Giving
38	\$75,771,138	\$6,429,438	\$3,969,783

Proportion of First Coast Foundation Grants Received		
Total Amount – 3.4 %		
Top Three Areas Funded		
Arts & Culture 47 %	Human Services 33.2 %	Education 16.9 %

5 Largest Foundations (by assets)			
Name	Year Founded	Assets	Giving
Edna Sproull Williams Foundation	1976	\$22,024,090	\$1,351,134
Gaspar & Irene Lazzara Charitable Foundation	1996	\$14,255,266	\$961,921
Buckingham Smith Benevolent Association	1945	\$6,877,185	\$266,762
Fanny Landwirth Foundation	1982	\$6,732,086	\$407,251
Lastinger Family Foundation	1998	\$5,193,946	\$145,000

Individual Giving	
Tax Filer Average Income \$54,993	Total Contributions \$61.2 million
Donor Average Income \$123,410	Average Gift \$4,065
Percent Who Give 27.6 %	Donor Giving Rate 3.3%

# Methodology, Appendices and References

## Methodology

### Demographics

Demographic data for peer communities is based on Metropolitan Statistical Areas (Metro Areas), defined as whole county areas assigned to a single metropolitan area by the U.S. Office of Management and Budget and the Census Bureau. For a complete listing of metro areas and corresponding counties, see Appendices. All MSA data was provided by L&M Associates, Athens, Ohio.

The Jacksonville MSA includes four counties – Clay, Duval, Nassau and St. Johns. However, the greater Jacksonville community more often defines itself as Florida’s First Coast, which includes the four MSA counties and Baker County. Economic, political and cultural data often is collected for the First Coast, rather than the MSA, thus this framework was used for this study. County-level demographic data for these five counties is based on U.S. Census data and was provided by L&M Associates and KBT & Associates, Jacksonville, Florida.

### Foundations

This study includes data on five basic types of foundations: community foundations, corporate foundations, private independent foundations, private operating foundations and health legacy foundations.

Research on foundation financial data was conducted by L&M Associates of Athens, Ohio, and based on information contained in foundation 990 tax returns. Resources used included actual 990 copies obtained from Guidestar, records from the Foundation Center, Grantmakers in Health and the Columbus Foundation’s *Survey of Community Foundations 2002*.

All foundation financials are circa 2001; that is, most current as of fall 2003.

Financial data includes: assets, or market value; gifts received from individuals (gifts received); and their grants made (foundation giving).

### **Grantmaking**

Information on grants made by First Coast foundations was gleaned from a sample study of all grants made by the 14 largest private independent foundations on the First Coast, ranked by grants made.. That study was conducted by L&M Associates. For details on the sample study, see Page 11.

### **Individual Giving**

Data on individual giving is based on an analysis of actual 1040 tax returns provided by the IRS. The data is from tax year 1997, the only year for which the IRS has provided such an analysis at the county and zip code level. The IRS currently is completing a comparable analysis based on tax year 2002 data. *Philanthropy On the First Coast* will be updated with that data once it its released. Individual giving data was provided through the National Center for Charitable Statistics, Washington, D.C., and L&M Associates.

## Appendices

<b>First Coast Foundations</b>					
<i>(Assets of \$500,000 or more)</i>					
<b>Foundation Name</b>	<b>Year Founded</b>	<b>Fiscal Year</b>	<b>Assets</b>	<b>Gifts Received</b>	<b>Giving</b>
<b>Clay County</b>					
Paul E. and Klare N. Reinhold Foundation	1954	2001	\$7,723,599		\$314,062
<b>Duval County</b>					
Joe A. Adams Foundation	1967	2001	\$721,168	\$25,462	\$47,340
ADFAM Charities	1952	2001	\$16,124,868		\$658,640
Maria Arabia Trust for Voice Scholarships	1999	2002	\$652,088		\$79,437
Lena S. Aull Trust	1998	2002	\$731,163		\$54,485
Laola K. Bannan Trust for the benefit of All Children's Hospital	1988	2002	\$1,845,085		\$92,818
Barco Family Foundation	1999	2001	\$2,176,154	\$1,416,294	\$500
Beaver Street Foundation	1986	2001	\$5,401,435	\$500,000	\$229,711
Robert R. Beede Fund for the Benefit of Community Church of Milton	1999	2002	\$526,795		\$22,153
Bent Family Foundation	1998	2001	\$963,039	\$75,768	\$53,681
Berg Family Charitable Foundation	1987	2001	\$6,832,793	\$4,907,451	\$241,181
Blue Foundation for a Healthy Florida	2001	2001	\$4,482,974	\$4,500,000	\$925,000
Brabson Library and Educational Foundation	1991	2002	\$2,789,419	\$406,301	\$125,658
Bradish Memorial Scholarship Fund	1971	2002	\$1,862,591		\$144,290
Brooks Health Foundation	1983	2001	\$5,681,806	\$304,525	\$632,613
Claude Nolan Brown Foundation	1996	2001	\$868,751	\$100,000	\$32,544
Max O. Bush Scholarship Trust	1978	2002	\$572,332		\$17,114
Edna Carlton Trust for the Benefit of Florida Southern College Scholarship Fund	1999	2001	\$2,265,529		\$127,146
Charity Incorporated	1948	2001	\$1,002,164		\$48,175
Francis and Miranda Childress Foundation	1964	2001	\$4,974,970		\$242,500
George M. Cohen Foundation	1985	2001	\$3,483,781		\$215,070
The Community Foundation	1965	2001	\$67,625,214	\$8,457,946	\$7,100,139
James W. Corse Trust	1999	2002	\$760,340		\$43,768
Phillip V. and Nettie L. Cunningham Fund	2002	2002	\$588,823	\$616,747	\$13,759
Vera Davis - W-D Charities	1967	2001	\$14,860,626	\$10,580	\$2,919,259
Austin Davis Family - W-D Charities	1952	2001	\$14,605,899		\$821,481
James E. Davis Family - W-D Charities	1949	2001	\$22,558,353		\$2,488,629
Tine W. Davis Family - W.D. Charities	1952	2001	\$16,915,499		\$579,474
Arthur Vining Davis Foundation No. 2	1965	2001	\$84,268,003		\$3,667,520
Arthur Vining Davis Foundation No. 3	1965	2001	\$143,050,643		\$6,613,532
Demetree Family Foundation	1997	2001	\$2,288,836	\$400,160	\$362,600
DuBow Family Foundation	1991	2002	\$7,847,317	\$100,000	\$413,841

Alfred I. duPont Foundation	1938	2001	\$34,267,614		\$1,376,640
Jessie Ball duPont Fund	1976	2002	\$255,221,814	\$70,000	\$12,067,999
Eagle Foundation	1996	2001	\$5,306,047	\$30,000	\$221,510
Cynthia G. Edelman Family Foundation	1998	2002	\$14,205,085	\$615,750	\$816,110
Harry Fagan Memorial Fund	1998	2001	\$644,817		\$36,007
Elizabeth Faulk Trust	1997	2001	\$1,530,242		\$310,329
Florida Rock and Tank Lines Foundation	1995	2001	\$645,720		\$38,565
Florida Rock Industries Foundation	1982	2001	\$3,005,089	\$500,000	\$315,251
Claiborne F. Foulds Foundation	1981	2002	\$3,426,774		\$150,808
George Edward Gabler Memorial Trust Fund	1995	2001	\$657,867		\$0
Francisco Garcia-Bengochea Foundation	2000	2001	\$624,331		\$51,495
Joanne W. Gauntt Charitable Foundation	1999	2001	\$619,830	\$590	\$36,000
W. W. and Eloise D. Gay Foundation	2000	2001	\$1,755,069	\$299,572	\$207,322
Helen P. Glimpse Charitable Foundation	1996	2001	\$3,106,800	\$2,411,617	\$119,378
Norma Good Charitable Trust	1998	2001	\$1,549,134		\$80,071
Lucy Gooding Charitable Foundation	1989	2001	\$9,711,020		\$462,696
Harry and Myrtle Goyen Charitable Foundation	1995	2001	\$1,770,182		\$120,000
John P. Green Jr. Charitable Trust	2001	2002	\$7,761,168	\$49,351	\$426,070
Gladys S. Greentree Charitable Trust No. 3	1995	2002	\$541,735		\$18,097
J. Erwin Groover Trust	1984	2002	\$657,713		\$105,000
George A. Helow Family Foundation	1988	2001	\$5,381,441		\$335,300
Henriksen Charitable Trust	1998	2001	\$8,700,321		\$190,000
Jack Holloway Foundation	1960	2002	\$4,249,763		\$196,000
William S. Hosford Trust	2000	2002	\$556,346		\$7,748
Jacksonville Jaguars Foundation	1994	2001	\$5,242,631	\$1,885,465	\$1,336,217
JB Foundation	2000	2002	\$1,525,869		\$5,000
Brady S. Johnston Perpetual Charitable Trust	1995	2002	\$1,606,802		\$48,830
Delores Pass Kesler Foundation	1997	2002	\$2,350,077		\$442,700
Kenneth K. King Charitable Trust	1997	2002	\$1,096,108		\$71,429
Thomas M. and Irene B. Kirbo Charitable Foundation	1981	2001	\$2,614,430		\$148,000
Thomas M. and Irene B. Kirbo Charitable Trust	1959	2001	\$38,128,877		\$2,107,150
Thomas M. Kirbo Trust	1972	2001	\$1,163,450		\$60,015
Essie W. Krausman Scholarship Trust	1973	2002	\$716,830		\$41,750
Lauffer Scholarship Trust	1945	2002	\$3,840,411		\$206,652
Ralph L. Lenker Trust	2001	2002	\$3,873,992	\$3,229,169	\$105,497
William M. and Vera V. Ludwig Trust	1999	2001	\$1,033,597		\$59,025
Gordon P. MacSmith Trust	1996	2001	\$1,906,489		\$113,162
Seymour R. Marco Family Foundation	1982	2002	\$3,010,964	\$5,350	\$160,000
Vern and Florence Martin Charitable Trust	1991	2002	\$2,076,523		\$125,000
Stephen F. McCready Scholarship Fund	1980	2001	\$633,462		\$36,514
Ray Sutton McGehee Foundation	1959	2001	\$3,026,436		\$106,856

Floyd C. McKinley Trust	NA	2002	\$849,220		\$37,278
Miami Retreat Foundation	1944	2002	\$809,492		\$22,000
Harold S. Mitchell Charitable Trust	1996	2001	\$2,065,003		\$116,777
Harold H. and Vera B. Morris Private Foundation	1997	2002	\$1,386,203		\$51,112
William H. Murray Memorial Scholarship Trust Fund	1983	2002	\$606,621		\$19,800
O'Reilly Family Foundation	1998	2001	\$1,805,760		\$106,000
Obnovlenski-Thompson Trust	1979	2002	\$685,167		\$27,307
Charles Parker Charitable Trust	1981	2002	\$1,412,608		\$82,572
Henry B. Parrish Trust	2002	2002	\$819,878	\$775,189	\$7,818
George Peters Trust	1999	2002	\$1,343,419		\$12,348
Thomas T. Phillips Jr. Foundation	1987	2002	\$522,117		\$29,000
Louis Portnoy Family Foundation	1979	2002	\$585,421		\$16,810
Posnack Foundation of Hollywood	1985	2002	\$5,433,580		\$614,800
Warren P. and Joanne C. Powers Charitable Foundation	1994	2001	\$3,887,803	\$78,000	\$742,538
Jim Quinn Memorial Trust	1900	2001	\$840,781		\$42,150
Byron Wallis Rand Memorial Trust	1988	2002	\$568,497		\$26,718
Rayonier Foundation	1954	2001	\$4,719,913	\$412,750	\$551,789
William and Joan Rein Foundation	1979	2002	\$4,021,463		\$95,700
Viola S. Rhodes Trust	1999	2001	\$623,170		\$26,188
River Branch Foundation	1964	2001	\$25,714,495		\$1,447,000
Riverside Foundation	1991	2001	\$10,831,546	\$1,388	\$642,431
Thurston Roberts Charitable Trust	1982	2002	\$2,360,276		\$161,530
Bertha I. Robertson Trust	1978	2001	\$1,380,159		\$46,718
Winifred Robinson Trust	2001	2002	\$784,039		\$39,331
William R. and Arlene F. Ruegamer Charitable Trust	2002	2002	\$1,062,195	\$1,225,129	\$0
Sabel Foundation	1960	2002	\$508,312		\$10,000
Richard B. Salsbury Foundation	1996	2001	\$3,222,796		\$167,950
Salvation Army Trust B	1984	2002	\$1,248,394		\$33,647
Gordon Samstag Fine Arts Trust	1992	2001	\$10,787,425		\$527,655
Scheidel Foundation	1999	2001	\$3,269,029	\$1,250,000	\$62,105
Brede and Wilkins Scholarship Foundation	1989	2002	\$803,481	\$67,053	\$106,750
Schultz Foundation	1965	2001	\$3,402,989		\$133,520
Eleanor Maeder Schumacher Trust Fund	1987	2002	\$520,415		\$19,361
Eunice Pitt Odom Semmes Foundation	1989	2001	\$3,914,671		\$236,500
Setzer Family Foundation	1986	2002	\$2,051,895		\$156,072
Sexauer Foundation	1963	2002	\$2,783,704		\$125,000
George and Karla Sherburne Educational Fund	1986	2002	\$681,917		\$35,250
Shorstein Family Foundation	1985	2001	\$663,375	\$18,756	\$36,775
Robert W. Sims Trust	1975	2001	\$1,242,378		\$73,360
Sneed Family Foundation	2000	2002	\$616,633	\$96,603	\$37,413

David A. Stein Foundation	1950	2001	\$4,989,661	\$200,000	\$528,179
Jay Stein Foundation	1998	2002	\$14,808,366		\$1,116,239
Ida Mae Stevens Foundation	1967	2001	\$16,974,320		\$522,578
Larry G. Stoll Trust	2000	2002	\$806,724		\$29,808
Carl S. Swisher Foundation	1951	2001	\$7,510,148		\$339,050
Samuel C. Taylor Foundation	1964	2001	\$12,014,508		\$114,000
C. Herman and Mary Virginia Terry Foundation	1984	2001	\$6,196,827		\$310,000
William and Helen Thomas Charitable Trust	1990	2001	\$2,424,181	\$869	\$342,152
F. A. and R. A. Tilton Foundation	1999	2002	\$1,794,599		\$68,584
Ray W. and Ildah Totman Medical Research Foundation	1988	2002	\$3,595,184		\$191,000
Towe Family Foundation	1998	2001	\$727,269		\$55,450
William and Helen Tredennick Foundation	1993	2001	\$1,914,734		\$80,000
Trinity United Methodist Church Trust B	1985	2002	\$1,343,437		\$61,006
Bertha Bouton Turck Trust	1982	2001	\$2,180,061		\$83,438
Weaver Family Foundation	1991	2001	\$28,198,456		\$3,610,854
Frances R. Wertzberger Trust	1999	2001	\$886,143		\$60,808
Jack and Norma Sue Williams Family Foundation	1997	2002	\$620,084	\$48,371	\$22,000
Gertrude R. Wilson Trust	1972	2001	\$1,307,858		\$76,826
James H. Winston Charitable Foundation	1987	2001	\$565,368	\$66,520	\$75,636
Wolfson Family Foundation	1972	2002	\$1,577,857	\$300	\$97,615
J. B. Wright Foundation	1997	2001	\$690,613	\$14,359	\$35,770
Mildred Ziegenhein Charitable Trust	1999	2001	\$1,855,864	\$734	\$84,571
<b>Nassau County</b>					
Christopher Edwards Foundation	1977	2002	\$1,126,492	\$111,095	\$81,073
<b>St. Johns County</b>					
Blyler-Thompson Foundation	1999	2001	\$965,389	\$459,894	\$27,120
Crimmins Family Charitable Foundation	1997	2002	\$1,138,370		\$55,725
Goodall Family Foundation	1999	2001	\$844,110	\$85,047	\$77,500
Grune Family Foundation	1997	2001	\$646,871	\$50,000	\$9,000
Hayes Family Charitable Foundation	1997	2001	\$1,727,525	\$62,000	\$82,665
Huang Family Foundation	2000	2001	\$5,028,765	\$4,715,262	\$71,200
Fanny Landwirth Foundation	1982	2001	\$6,732,086		\$407,251
Lastinger Family Foundation	1998	2002	\$5,193,946		\$145,000
Gaspar and Irene Lazzara Charitable Foundation	1996	2002	\$14,255,266	\$333,937	\$961,921
William E. and Mary E. Moeller Charitable Trust	2001	2001	\$738,733		\$38,500
Remmer Family Foundation	1992	2001	\$1,517,559	\$20,000	\$118,366
Saint Augustine Foundation	1964	2001	\$3,018,899		\$32,900
Buckingham Smith Benevolent Association	1873	2001	\$6,877,185		\$266,762
Theador F. Weber Testamentary Trust	1996	2002	\$2,315,958		\$80,000
Edna Sproull Williams Foundation	1976	2001	\$22,024,090		\$1,351,134

## Giving Study Communities

### **Austin - Round Rock, Texas**

Counties: Bastrop  
Caldwell  
Hays  
Travis  
Williamson

### **Birmingham – Hoover, Alabama**

Counties: Bibb  
Blount  
Chilton  
Jefferson  
St. Clair  
Shelby  
Walker

### **Charlotte – Gastonia – Concord, North Carolina/ South Carolina**

Counties: Anson, North Carolina  
Cabarrus, North Carolina  
Gaston, North Carolina  
Mecklenburg, North Carolina  
Union, North Carolina  
York, South Carolina

### **Memphis, Tennessee, Mississippi, Arkansas**

Counties: Crittenden, Arkansas  
Desoto, Mississippi  
Marshall, Mississippi  
Tate, Mississippi  
Tunica, Mississippi  
Fayette, Tennessee  
Shelby, Tennessee  
Tipton, Tennessee

### **New Orleans – Metairie – Kenner, Louisiana**

Parishes: Jefferson  
Orleans  
Plaquemines  
St. Bernard  
St. Charles  
St. John the Baptist  
St. Tammany

### **Richmond, Virginia**

Counties: Amelia  
Caroline  
Charles City  
Chesterfield

Cumberland  
Dinwiddie  
Goochland  
Hanover  
Henrico  
King & Queen  
King William  
Louisa  
New Kent  
Powhatan  
Prince George  
Sussex

Cities: Colonial Heights  
Hopewell  
Petersburg  
Richmond

### **Rochester, New York**

Counties: Livingston  
Monroe  
Ontario  
Orleans  
Wayne

### **Sacramento, California**

Counties: El Dorado  
Placer  
Sacramento  
Yolo

### **San Antonio, Texas**

Counties: Antasco  
Bandera  
Bexar  
Comal  
Guadalupe  
Kendall  
Medina  
Wilson

### **Tampa – St. Petersburg – Clearwater, Florida**

Counties: Hernando  
Hillsborough  
Pasco  
Pinellas



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## References

<sup>i</sup> Paul Schervish, director of the Center on Wealth and Philanthropy at Boston College, puts the size of the transfer of wealth likely to occur in the United States from 1998 to 2052 at somewhere between \$41 trillion and \$136 trillion.

<sup>ii</sup> “...as the size of estates rises, the proportion going to heirs shrinks and the share left to charity increases. The estates of \$20 [million] and more left an average of 49% of their value to charity and 21% to heirs, the rest going in taxes.” Doing Well and Doing Good, *The Economist*, July 31, 2004.

<sup>iii</sup> Assumes an annual return of 8 percent and annual payout of 5 percent on base of \$160 million.

<sup>iv</sup> See Methodology.

<sup>v</sup> Grantmakers In Health, considered the authority on health legacy foundations, recognizes Brooks Health Foundation as the only health legacy foundation on the First Coast. Brooks Health Foundation actually dates to 1982, when it was created as the Memorial Health Education & Research Foundation, affiliated with the nonprofit Memorial Hospital. In 1995, when Memorial Hospital was sold to HCA, part of the proceeds went into the foundation, which then became affiliated with Brooks Rehabilitation Hospital. The foundation is organized as a public charity focusing on education and research.

<sup>vi</sup> *Philanthropy in the Sunshine State*, produced by the Florida Philanthropic Network, 2004.

<sup>vii</sup> The Center on Philanthropy at Indiana University reports that the number of private foundations has increased from 22,000 in the early 1980s to 65,000 today.

<sup>viii</sup> See Note 3.

<sup>ix</sup> This data does not reflect the 34.5 percent increase in the assets of The Community Foundation, Inc., from the contribution made by the Lucy Gooding Charitable Foundation Trust in 2004.

<sup>x</sup> The original Arthur Vining Davis Foundation was organized in 1952 under a living trust established by the donor and was known as Foundation No. 1. Foundations No. 2 and No. 3, both patterned after Foundation No. 1, commenced operations in 1965 under the founder’s will. In early 2001, Foundation No. 1 was merged with Foundation No. 2. Though Foundations No 2 and No 3 function as a single philanthropic entity, they are separate legal entities and thus are listed as two foundations in this report.

<sup>xi</sup> *Philanthropy in the Sunshine State*.

<sup>xii</sup> *Philanthropy in the Sunshine State*.

<sup>xiii</sup> Individual giving data is based on IRS data from 1997, the most recent year available. See Methodology.

<sup>xiv</sup> *The Role of Nonprofit Organizations*, Jacksonville Community Council Inc. Summer 1998.

<sup>xv</sup> United Way of Northeast Florida serves Baker, Clay, Duval, Nassau and northern St. Johns counties. The other United Way on the First Coast is United Way of St. Johns County, located in St. Augustine, which raised \$1,001,284 in 2003.

<sup>xvi</sup> Data courtesy of United Way of America.