

# STATE OF THE SECTOR

*The Changing Character  
of Duval County Nonprofits*

FEBRUARY 2005

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## PREFACE

Nonprofits sustain us, from cradle to grave. From the nursery in the nonprofit hospital, to the day care center, the Little League and the Junior League; from the library to the theater, the guilds and auxiliaries, the senior centers and, yes, to hospice, nonprofits sustain us. They care for our poor and needy, our sick and troubled, our young and our old, those on the margin and those born to plenty. They nurture and watch over animals, our environment, our children. They are the face of help in times of disaster. They are the hand that gives without greed or desire for gain.

And yet, they are extremely fragile.

They are businesses that, despite their name, must make a profit to survive. (The term “nonprofit” derives from the fact that no “controlling individual” may gain from the organization’s net profits; the organization, itself, is free to, and should, generate a net profit for savings against future losses.) Yet the traditional business model of product/service in exchange for income does not apply for the vast majority of nonprofits. Customers are not their major source of revenue. “Raising prices” is generally not a solution to rising costs.

Our expectations of them are large: we expect excellent service, when we need it and where we want it, for free or at a nominal charge. We expect impeccable accounting and management – no hint of impropriety. And yet we, as donors, don’t like investing in “infrastructure,” expenses such as rent, and telephone bills and insurance and employee benefits and salaries. And we chafe at being asked for contributions over and over, by one organization after another.

Government’s expectations are even greater. Increasingly, government expects nonprofits to take over responsibilities with which government has struggled or found to be too costly. Whether it is providing foster care for children or counseling and services for troubled teens, government expects nonprofits to do these tasks with greater efficiency, and for less money.

We expect miracles, and we expect them for nothing. And when a nonprofit fails or disappoints us, we grow impatient, point fingers, and legislators talk of “oversight.”

We expect miracles – and we get them. Every day. We are cared for. There are paintings in the gallery and dancers on stage. Children learn how to catch the ball. Adults learn how to read. And nonprofits continue to grow in number, to survive and sustain us.

It is in our best interest to pay closer attention to this sector. After all, it is large: almost 600 organizations in Duval County alone, with revenues (2002) of almost \$4 billion and assets of more than \$2.5 billion. And it is growing – the number of Duval-based nonprofits grew at least 38 percent from 1998-2002, more than 2 ½ times faster than the growth in population. And yet, compared with

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other areas, it appears the First Coast may be under-supplied with nonprofits.

*State of the Sector: The Changing Character of Duval County Nonprofits* offers an unprecedented look at Duval County's nonprofits – their number, their distribution by mission, and their financial health over a five-year period, 1998-2002. It also offers some limited perspective on how the sector in Jacksonville compares with that in other areas – limited because such studies generally are done at the state, not community, level.

This study looks at the universe of 501(c)(3) public charities, based in Duval County, with annual revenues of \$25,000 or more, that filed informational tax returns, as required by the IRS. All data comes from the organizations' tax returns, form 990, which are publicly available.

In providing a factual look at our nonprofit landscape, *State of the Sector* seeks to build informed understanding of this important sector and provide a baseline for future research.

## DEFINITIONS & TERMINOLOGY

There are thousands of nonprofit organizations based on Duval County. Many, however, are inactive, have extremely modest resources, very limited missions, or are granted nonprofit status by the IRS under a different section of the U.S. Tax Code than section 501(c)(3).

U.S. tax law requires that any 501(c)(3) organization with annual revenues in excess of \$25,000 file an annual informational tax return – Form 990 – with the IRS.

Nonprofit organizations, as defined in this study, are those organizations that meet all of the following criteria:

- Based in Duval County;
- Recognized as a 501(c)(3) organization by the IRS;
- Generated revenues in excess of \$25,000 in any of the years 1998-2002;
- Filed Form 990 with the IRS in any of the years 1998-2002.

All 990 returns that had been made public by the IRS via Guidestar as of Dec. 31, 2004 are included in this report.

## OVERVIEW

The nonprofit sector in Duval County is growing, vibrant and an important part of the local economy – but its finances are not in the best of health. Viewed as a whole, the sector seems strong. But an increasing number of its organizations are in financial trouble, facing expenses that outpace revenues and eroding assets.

A study of 686 Duval County nonprofits, classified as 501(c)(3) organizations, that had revenues in excess of \$25,000 and filed a 990 tax return with the IRS in any year from 1998-2002, showed the following:

### **The sector is growing:**

Overall the number of nonprofits in Duval County increased 38 percent from 1998-2002. Most of the growth appears to have occurred between 1998-2000, when the number of organizations increased 36 percent. In 2001 and 2002, the sector experienced a *net gain* of only 9 organizations.

### **The sector is in flux:**

The universe of nonprofits is anything but constant. It is extremely fluid. The study identified 686 organizations that were present at some point between 1998 and 2002. Of that universe, only 347 organizations – about half – were present in both 1998 and 2002. The remainder – 339 organizations – filed inconsistently during the five-year period.

### **The “mission mix” of the sector is relatively stable:**

Despite rapid growth, the sector’s composition remained fairly stable, in terms of organizational mission. When sorted into 11 mission “fields,” (Arts & Culture, General Education, Higher Education, General Health, Hospitals, Human Services / Adult, Human Services / Child, Public Support & Benefit, Religion, Environment & Animal Protection and Other) the four largest fields in the sector in 1998 – General Health, Human Services / Adult, Public Support & Benefit and Religion – also were the four largest fields in 2002.

### **Public Support, Religion and Education grew fastest:**

Three of 11 nonprofit fields gained significantly more nonprofits than did others: The number of Public Support & Benefit nonprofits increased 89 percent between 1998 and 2002. The number of Religion nonprofits grew 66 percent and the number of General Education nonprofits grew 55 percent.

### **Hospitals dominate the sector financially:**

Though hospitals represent only 5 percent of the number of nonprofits, they generate 73 percent of all revenues and hold 70 percent of all assets.

### **The non-hospital sector is a major economic force:**

The non-hospital portion of the sector had 2002 revenues of slightly more than \$1 billion – roughly the same size as the entire City of Jacksonville budget, including the General Fund, Trust Funds, Capital Funds and Special Revenue Funds. On the spending side, the sector in 2002 spent roughly \$834 for every man, woman and child in Baker, Clay, Duval, Nassau and St. Johns counties.

**The sector's financial health has deteriorated:**

Though the sector is an important economic force in the community, it is an industry that lives close to the bone. A challenging economy and shifts in public policy have placed stresses on organizations that show up in the bottom line. In 1998, 31 percent of core nonprofits had negative revenue/expense ratios. By 2001, that number had mushroomed to 48 percent – almost half – with negative ratios. In 2002, the picture improved somewhat, as “only” 43 percent had negative ratios. Of those non-hospital nonprofits present in 1998 and 2002, 38 percent showed negative asset growth over the five year period, and another 6 percent experienced asset growth of less than 10 percent, the rate of inflation.

## A MACRO VIEW

The five years between 1998 and 2002 were a period of exhilarating peaks and painful valleys for the United States. Between 1998 and 2000, the country experienced a period of strong economic growth and booming capital markets. The experience of 2001-2002 was quite different, with a troubled economy and eroding markets made worse by the shock and trauma of the Sept. 11, 2001 attack on America.

Against this backdrop, one might expect trends within the nonprofit sector to mirror the peak and decline pattern of the broader economy, and in some respects they did. But in other respects, the sector showed resilience in the face of unquestionably difficult times.

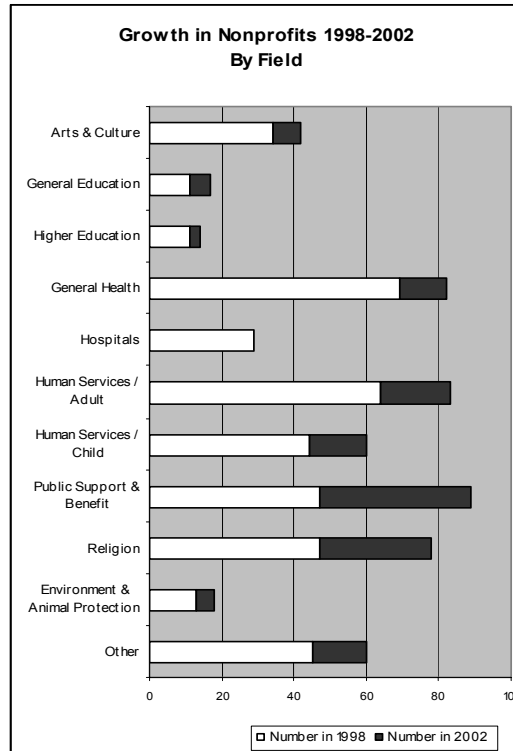
In sheer numbers, the sector grew in each of the five years – from 414 organizations in 1998

to 572 in 2002, an overall increase of 38 percent. Most of that growth occurred in the first three years, from 1998-2000, when the number of organizations increased 36 percent. From 2000-2002, the sector experienced a *net gain* of only 9 organizations, but it is notable that organizations continued to emerge during this period.

What types of organizations emerged over these five years? Primarily Religion organizations and organizations classified as “Public Support & Benefit,” that is, nonprofits whose principal mission is broad public support or benefit to other organizations (such as United Way of Northeast Florida).

The composition of the sector, from a mission perspective, remained relatively unchanged from 1998-2001, despite the increasing number of organizations in the fields of Religion and Public Support. The four largest fields in 1998 (in terms of number of organizations) also were the four largest fields in 2002, the only change being in the shift of Public Support from third largest to largest.

About one third of the Public Support & Benefit organizations that emerged after 1998 are trusts, scholarship funds or charitable giving entities. (Private foundations are excluded from this report.) This may



DUVAL COUNTY NONPROFITS	
Year	Number
1998	414
1999	511
2000	563
2001	567
2002	572

## ABOUT THE CATEGORIES

For this study, nonprofit organizations were grouped into 11 specific categories. The categories, or fields, were based on standard classifications used by the National Center for Charitable Statistics in their state and national surveys of nonprofit organizations.

The fields:

- 1) **Arts & Culture**
- 2) **General Education**  
(Education organizations, excluding higher education)
- 3) **Higher Education**  
(Any post-high school education)
- 4) **General Health**  
(All health organizations, excluding hospitals)
- 5) **Hospitals**
- 6) **Human Services/Adult**  
(Serving no children)
- 7) **Human Services/Child**  
(Serving children as all or part of their mission)
- 8) **Public Support & Benefit**
- 9) **Religion**
- 10) **Environment & Animal Protection**
- 11) **Other**

For further details on classifications, see Methodology on Page 31.

reflect the beginnings of a significant intergenerational transfer of wealth<sup>ii</sup>. In addition, there are some new organizations, such as the Nonprofit Center of Northeast Florida. And there are a number of long-standing Jacksonville organizations that, for whatever reason, did not file with the IRS in 1998.<sup>iii</sup>

Among Religion organizations that have filed since 1998, almost two-thirds are evangelistic ministries, with the remainder spread among clergy and missionary support organizations and religious publishers and bookstores. A few ministries focus on specific populations, such as inmates, low income elderly or the homeless.

The growth in General Education was prompted by the presence of several new private schools, and new entities such as the Schultz Center for Teaching and Leadership.

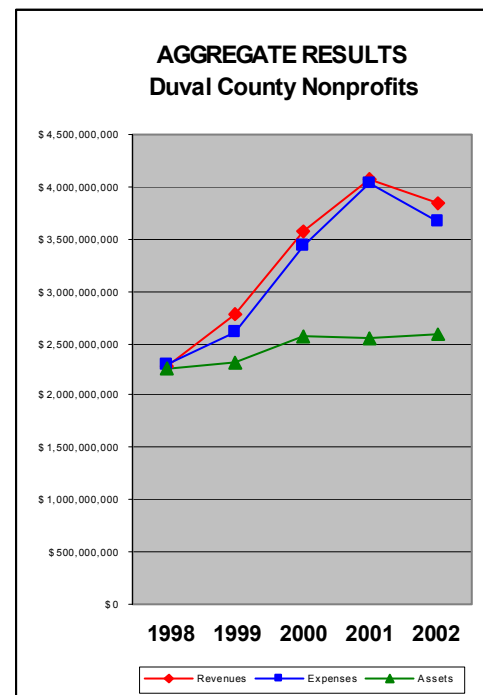
In 2002, about 40 percent of the organizations in the sector provided services in three core areas: Human Services (both child and adult) and General Health. That represents a slight decline from 1998, when 43 percent of the organizations were in these three core fields.

Arts & Culture organizations enjoy a relatively high profile in the community. Yet they represent less than 8 percent of the organizations in the sector.

In terms of financial capacity, aggregate revenues and expenses for the sector grew more than 75 percent from 1998-2001 before falling – 5 percent and 8 percent respectively, in 2002.

Aggregate assets, on the other hand, took a slower, but steadier path, growing 13 percent in 1998-2001, and adding another 1 percent of growth in 2002.

A cautionary note: These results are for the sector as a whole, and are influenced by the performance of some large institutions within the community. A more detailed look at the components of the sector reveals nuances that are not readily apparent from this macro perspective.



## ANOTHER PERSPECTIVE

Recently, the *Chronicle of Philanthropy* published a report that chronicled the growth of U.S. charities and included comparisons of 276 metro areas.<sup>iv</sup>

Unlike the State of the Sector report and other studies by the National Center for Charitable Statistics, the *Chronicle* study looked at all public charities, regardless of size. Traditional nonprofit sector surveys look only at those 501(c)(3) organizations required to file a 990 tax return.

According to the *Chronicle* survey, the five-county Jacksonville metro area had 3,549 nonprofits, or 326 per 100,000 population, ranking it in the middle of comparably-sized metro areas, which is consistent with the State of the Sector findings.

ALL NONPROFITS	
Metro Area	No. Per 100,000 Population
Providence	668
Raleigh	399
Hartford	392
Buffalo	376
Memphis	339
West Palm	334
<b>Jacksonville</b>	<b>326</b>
Rochester	324
Grand Rapids	311
Oklahoma City	291
Louisville	278

## HOW JACKSONVILLE COMPARES

Comparing the nonprofit sector in Duval County – or even the First Coast – with other communities is somewhat problematic. The National Center for Charitable Statistics has provided numerous surveys of nonprofit sectors across the country, but they are state-wide surveys, or national surveys.

Assessing nonprofits at a community level is challenging, in part, because the disparities in service areas make it difficult to define “community” boundaries. For example, the Girl Scouts of the Gateway Council’s service “community” comprises 16 North Florida counties, whereas the Cathedral Arts Project’s “community” is limited to Duval County, yet both have Jacksonville addresses. Nonprofit organizations are more likely to observe state boundaries in their service areas than traditional county or municipal boundaries.

With these limitations, there are some rudimentary methods for comparing the Jacksonville nonprofit sector with those in other areas.

The population of the First Coast (1.2 million in 2003) is comparable to that of the state of Rhode Island (1.1 million). Duval County’s population (817,480 in 2003) is comparable to that of the state of Delaware (817,491). So how does Duval County’s sector compare with that of Rhode Island and Delaware? Duval County has 70 nonprofits per 100,000 population, far fewer than either Rhode Island (138) or Delaware (121). Nonprofit assets per capita in Duval County are \$3,165, lower than in either state (Rhode Island, \$8,490 and Delaware, \$11,613).

HOW JACKSONVILLE COMPARES		
	No. Per 100,000 Pop.	Assets Per Capita
Rhode Island	138	\$8,490
Delaware	121	\$11,613
Virginia	96	\$4,494
North Carolina	83	\$3,377
Tennessee	73	\$3,219
<b>Duval County</b>	<b>70</b>	<b>\$3,165</b>
Georgia	70	\$4,764
Texas	64	\$3,573
Florida	63	\$2,390
South Carolina	63	\$3,141
Louisiana	60	\$2,730

For perspective, consider how Rhode Island and Delaware compare to the State of Florida.<sup>v</sup> In a 1999 survey, NCCS reported that Florida had 63 nonprofits per 100,000 population and assets per capita of \$2,390 – not only lower than Duval County but lower than Rhode Island and Delaware.

In the event that Rhode Island and Delaware prove to be anomalies, it is instructive to compare Florida’s statistics with those of other states studied by NCCS. That comparison shows Florida to be near the bottom of the group, both in the number of nonprofits and assets per capita.

While not a perfect comparison, this data suggests that Jacksonville is not over-populated with nonprofits, and that Jacksonville nonprofits may be undercapitalized.



## WHAT ABOUT HIGHER EDUCATION?

If hospitals, with their large institutional budgets and sizable assets, inflate the sector data, what effect do colleges and universities have on this data?

Surprisingly, none.

Two of the area's largest institutions – University of North Florida and Florida Community College at Jacksonville – are public institutions and, therefore, not classified as 501(c)(3) organizations. The three private institutions with the largest assets in 2002 were:

- Jacksonville University, \$77 million (results from 2001; JU's 2002 tax return had not been made public by the IRS as of Dec. 31, 2004);
- UNF Foundation, \$65 million;
- Edward Waters College, \$16 million.

Total assets of organizations classified as Higher Education amounted to 4 percent of the sector's total assets in 2002. In fact, organizations classified as Public Support & Benefit had greater assets in 2002 than did those classified as Higher Education.

## THE 'HOSPITAL FACTOR'

The macro view of Duval County's nonprofit sector – a sector of 572 organizations with revenues of \$3.8 billion and assets of \$2.6 billion – is, in fact, misleading. The financial data is significantly inflated by the resources of a relatively small number of organizations.

Of those 572 organizations, 29 (5 percent) are classified as hospitals.<sup>vi</sup> In 2002, those 29 organizations generated 73 percent of all revenues to the sector and held 70 percent of all assets.

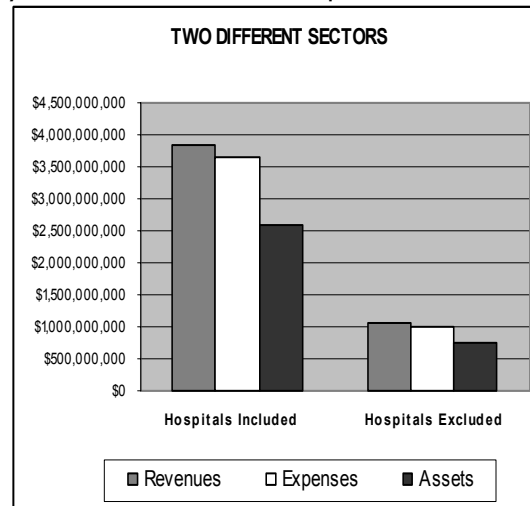
When we remove hospitals from total sector calculations, we see a sector that not only is much smaller, but that experienced different change patterns from 1998-2002.

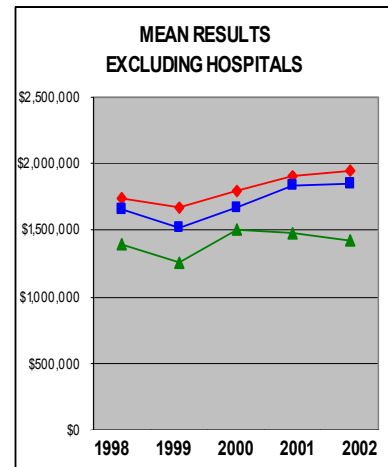
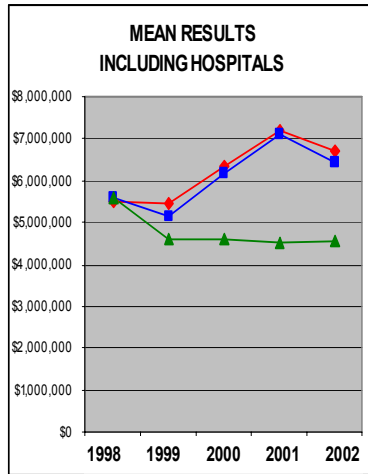
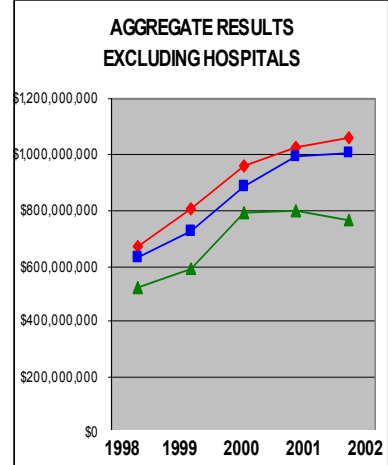
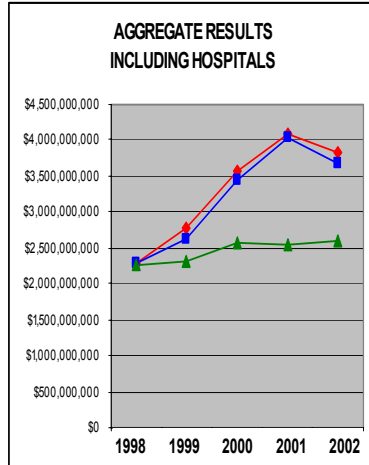
The non-hospital sector had aggregate 2002 revenues of \$1.1 billion, expenses of \$1 billion, and assets of \$763 million.

In the non-hospital sector, mean revenues and expenses did NOT decline between 2000 and 2002. In fact, mean revenues and expenses, after an initial dip between 1998 and 1999, showed increases in every year from 1999-2002.

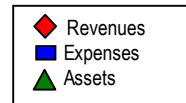
Likewise, asset accumulation for the non-hospital sector is much more positive over the five-year span than when hospital data is included. Aggregate assets for the non-hospital sector increased 45 percent, vs. an increase of only 14 percent when hospitals are included. And mean assets for the non-hospital sector increased 1.5 percent, vs. an 18 percent decline in mean assets when hospitals are included.

**In other words, the financial performance of the non-hospital sector between 1998 and 2002, both in aggregate and at the mean, is much more positive than it appears when hospital financials are included.**





THE CHARTS ABOVE ILLUSTRATE THE DIFFERENCE IN FINANCIAL PERFORMANCE BETWEEN THE SECTOR WHEN HOSPITALS ARE INCLUDED AND THE SECTOR WHEN HOSPITALS ARE EXCLUDED.



## FINANCIAL HEALTH

In 2002, the non-hospital sector expended \$1.003 billion in service to the community – roughly \$834 for every man, woman and child in Baker, Clay, Duval, Nassau and St. Johns counties.

It funded these services by generating revenues of \$1.060 billion – roughly \$882 for every man, woman and child in the five counties.

By comparison, the entire 2004 budget for the City of Jacksonville – including the general fund, trust funds, capital funds and special revenue funds – was \$1.102 billion <sup>vii</sup>

Without any sophisticated economic analyses, it is clear that the nonprofit sector, even when hospitals are excluded, has a major impact on the economy of Duval County and the region. Even if we have little interest in the varied missions of the sector, pure economic interest should pique our curiosity about the financial health of the sector.

What makes for a financially healthy sector? A financially healthy sector is one that can:

- Grow with the community that it serves;
- Generate sufficient revenues to meet expenses (operate in the black);
- Build and maintain adequate reserves (assets) to sustain it during times of economic stress and turmoil.

How does the Duval County sector measure up?

### Growth

Between 1997 and 2003, the population of the First Coast grew 13.98 percent. Duval County's population, which comprises about 68 percent of the entire First Coast, grew slightly slower, at 11.6 percent. During roughly the same period, 1998 - 2002, the number of nonprofits in Duval County grew by 38 percent. In sheer number of organizations, it would appear the sector easily kept pace with a growing community.

A more thoughtful analysis of growth might consider changes in both community needs for nonprofits' services (demand) and nonprofits' collective capacity to provide those services (supply).

Measuring community need over time is difficult. Certainly the economic downturn of 2001-2002, the shortfall of government funding for social services and health care, and the trauma associated with the 9/11 attack on America had the cumulative effect of increasing the community's need for services from basic food and shelter to medical care, counseling and economic rehabilitation. But there is no easy method of quantifying changes in need in the community over the period.

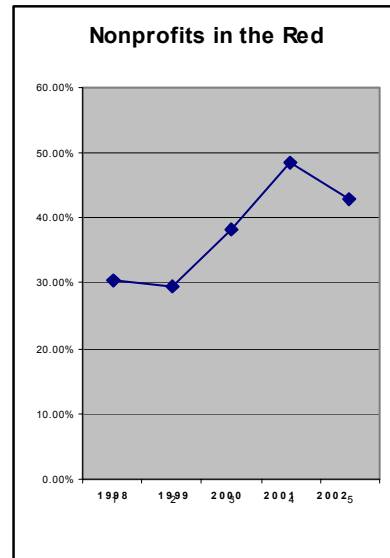
We may, however, consider aggregate nonprofit expenses as a proxy for need, and aggregate revenues as a proxy for supply. Using that lens, demand slightly outpaced supply: Aggregate expenses of the non-hospital sector increased 58.52 percent and aggregate revenues increased 57.74 percent.

## Solvency

Looking at the ratio of revenues to expenses provides a bottom-line snapshot for an organization's operations in any given year. A ratio greater than 1.00 indicates the organization ended the year with operations in the black (revenues exceeded expenses); a ratio of less than 1.00 indicates the year ended with operations in the red (expenses exceeded revenues).<sup>viii</sup>

As whole, the non-hospital sector showed positive ratios for all five years, though there was some slight erosion. The aggregate ratio in 1998 was 1.063 and in 2002 it was 1.057.

But a look at the organizations individually shows a different picture. (For financial health analyses, only those organizations that filed 990s in both 1998 and 2002 are considered, in order to assess change over the five-year period.) In 1998, 31 percent of non-hospital nonprofits ended the year in the red. The rate actually declined slightly in 1999, then began to grow in 2000 and peaked in 2001, when 48 percent of non-hospital nonprofits ended the year in the red. In 2002, 43 percent of non-hospital nonprofits ended the year in the red.



## Asset Accumulation

The non-hospital sector overall saw strong asset growth during 1998 and 1999, which then leveled off and declined slightly between 2000 and 2002. Nonetheless the non-hospital sector increased its aggregate assets by more than 45 percent over the five years.

Again, however, the picture is different when we look at individual organizations. Of the 322 non-hospital nonprofits that filed 990s in both 1998 and 2002, 38 percent showed assets that posted a negative return for the period and another 6 percent showed gains of less than 10 percent, failing to keep pace with inflation.

## ANALYSIS BY FIELD

Each subgroup, or “field,” of nonprofits has its own unique characteristics and, consequently, the growth and change in financial health varies from field to field.

While all fields experienced growth in the number of organizations between 1998–2002. Public Support & Benefit, Religion and General Education experienced growth in excess of 50 percent; General Health grew less than 20 percent, with others falling in the 20-50 percent range.

Similarly, the change in each field’s aggregate revenues, expenses and assets varied widely. Human Services / Child, for instance, saw revenues and expenses both increase by more than 100 percent and assets grow by more than half. Arts & Culture, on the other hand, saw revenues and expenses grow by less than 50 percent and assets grow by 21 percent.

GROWTH BY FIELD			
Field	Number of Nonprofits		Change %
	1998	2002	
Public Support & Benefit	47	89	89.36%
Religion	47	78	65.96%
General Education	11	17	54.55%
Environment & Animal Protection	13	18	38.46%
Human Services / Child	44	60	36.36%
Other	45	60	33.33%
Human Services / Adult	64	83	29.69%
Higher Education	11	14	27.27%
Arts & Culture	34	42	23.53%
General Health	69	82	18.84%
Hospitals	29	29	NC

And changes in financial health were strikingly different for different fields, when examining those organizations that filed 990s in both 1998 and 2002.

The field of General Education showed the most positive results over the five-year period. The number of nonprofits with ratios in the red actually declined from 1998-2002, from 27 percent to 18 percent. And 82 percent of the nonprofits in this field showed asset growth of better than 10 percent.

In contrast, consider the Human Services / Child field. The number of its nonprofits with ratios in the red jumped 133 percent between 1998-2002, and more than 1 out of 3 nonprofits experienced negative asset growth.

Or, consider Public Support & Benefit, where the number of nonprofits with ratios in the red increased 237 percent and 50 percent of the nonprofits reported negative asset growth

To understand more about the trends and challenges that impact the sector, the following pages look at each of these fields in more detail.

GENERAL EDUCATION	
Total Number of Nonprofits	17
Core Group*	11
<b>Operating in the Red</b>	
Number in 2002	2
% Change since 1998	-33%
<b>Asset Growth</b>	
No. w/ Negative Growth '98-'02	2
*Filed 990 in 1998 AND 2002	

### ABOUT PTAS

The survey identified 16 parent-teacher organizations with revenues in excess of \$25,000 that filed 990s with the IRS. Of those, only seven filed 990s in both 1998 and 2002. For the most part, these organizations appear financially sound. But their overall impact on the sector is miniscule. The combined 2002 revenue of the 10 PTAs filing that year was less than \$350,000 and combined assets less than \$70,000. These organizations are included in the cohort of “Other” nonprofits.

HUMAN SERVICES / CHILD	
Total Number of Nonprofits	67
Core Group*	37
<b>Operating in the Red</b>	
Number in 2002	14
% Change since 1998	+133%
<b>Asset Growth</b>	
No. w/ Negative Growth '98-'02	13
*Filed 990 in 1998 AND 2002	

### General Education (Primary and secondary schools)

This field is both small and stable relative to other fields. It includes a total of 17 organizations, 11 of which filed 990s in both 1998 and 2002. The field includes many widely known private primary and secondary schools in the community, as well as a few that would be lesser known, and a few teacher support organizations.

Nonprofit educational institutions are fortunate in that they have the ability to manage both the front door and the back door; that is, they can control both the number and quality of students admitted, and they can control the quality of students whom they retain and graduate. Few social service nonprofits have this degree of control over which people they serve. Moreover, private educational institutions have a paying “customer base” – students (or their parents) pay some level of tuition to attend the school, creating opportunities for the nonprofit to “pass on” cost increases to a degree generally not feasible in social service nonprofits.

In this field, those organizations that experienced repeated negative ratios were support organizations that relied on investment income for support or charter schools wrestling with fluctuations in private support (though government support increased steadily, it did not keep pace with costs).

### Human Services / Child (Serving children as a primary or secondary mission.)

The field of child serving human service organizations is a larger field with more flux in organizational makeup. A total of 67 organizations classified as child-serving human service nonprofits filed a tax return at some point during 1998-2002. Only 37 of those, 55 percent, filed a tax return in both 1998 and 2002.

This core group includes most of the widely-recognized child-serving nonprofits in Duval County, from local nonprofits such as The Bridge of Northeast Florida and Community Connections of Jacksonville, to local affiliates of large national organizations such as the Boys & Girls Clubs of Northeast Florida and the Northeast Florida Chapter of the American Red Cross<sup>ix</sup>.

These organizations serve children using many different business models. Some are under contract with the State of Florida to provide specific services to a specific population, leaving significant portions of their revenue budget vulnerable to political whim. Others provide subsidized child care and receive large portions of funding through the Jacksonville Children’s Commission, but that funding travels with the client and does not necessarily stay with the organization. In cases of government funded programs, reimbursement rates may or may not keep pace with the cost of service delivery. Some of these organizations serve paying clients as well as those clients covered by government reimbursement, creating some opportunities to pass on increased costs.

PUBLIC SUPPORT & BENEFIT	
Total Number of Nonprofits	94
Core Group*	42
<b>Operating in the Red</b>	
Number in 2002	27
% Change since 1998	+237%
<b>Asset Growth</b>	
No. w/ Negative Growth '98-'02	28
*Filed 990 in 1998 AND 2002	

A 2000 study by Florida State University of Duval County child-serving nonprofits showed that child-serving agencies received 37 percent of their revenue from government sources and 26 percent from program revenue, with only 30 percent coming from contributions. Agencies providing pre-school or child care received 76 percent of their revenue from program services, including government support via vouchers and other subsidies. \*

The financial health of these nonprofits is generally poor compared with many other fields. As a group, they have the second highest increase in the rate of organizations operating in the red, going from 16 percent in 1998 to 38 percent in 2002. And roughly one out of three organizations that filed in 1998 and 2002 showed negative asset growth for the period.

**Public Support & Benefit** (*Organizations that support other organizations*)

Public Support & Benefit organizations are those that provide broad public support, often through grants and gifts to individuals or other organizations. Included in this group are United Way of Northeast Florida, The Community Foundation and a host of named trusts, scholarship funds and support organizations that support multiple entities. (Not included in this group are private foundations or single-organization support entities, which are grouped with the organization they support.)

A total of 94 Duval County-based Public Support & Benefit organizations filed a tax return at some point between 1998 and 2002; 42 of those filed returns in both 1998 and 2002. Forty-seven organizations filed in 2002 but not in 1998, making this field the fastest growing of the Jacksonville sector.

But growth does not always equal financial health. This field had the steepest increase in rate of nonprofits with negative ratios between 1998 and 2002. And one out of every two nonprofits posted negative asset growth for the period.

Because of the nature of this field, organizations may be more vulnerable to market and economic swings than those in other fields. In fact, revenues and assets show a sharp drop between 2000-2001 and revenues continue the decline into 2002, though assets flatten out.

But also because of the nature of this field, poor financial health here has the potential to ripple through other parts of the sector. Funding entities in weak financial condition are less able to support area nonprofits. Trusts and scholarship funds, in soft times, have fewer resources with which to invest in individual achievement.



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**FIELD  
BY  
FIELD  
REPORTS**

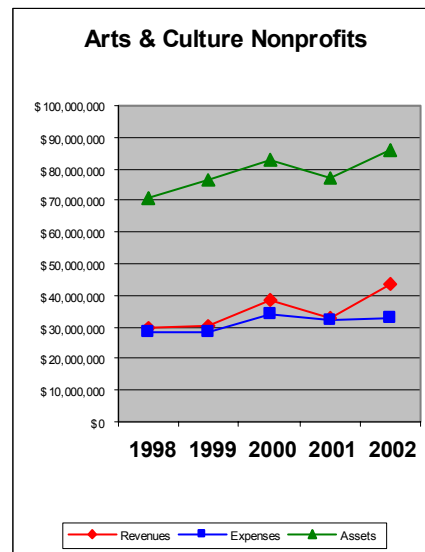
## ARTS & CULTURE

All organizations for which the arts and humanities, or education related to the arts and humanities, is the primary mission. Also includes all support organizations whose sole mission is to support such an organization.	
Number of Organizations Filing at Any Time From 1998-2002	55
Number of Organizations Filing in <u>Both</u> 1998 and 2002	26
Change in Number of Organizations, 1998-2002	+24 %

AGGREGATE RESULTS				
Year	Revenues	Expenses	Assets	Number of Organizations
1998	\$29,868,993	\$28,483,476	\$70,965,707	34
1999	\$30,682,001	\$28,739,843	\$76,700,782	43
2000	\$38,616,079	\$34,211,597	\$83,059,449	44
2001	\$32,844,852	\$32,026,183	\$76,920,822	46
2002	\$43,465,137	\$32,883,151	\$85,795,509	42

REVENUE TO EXPENSE RATIOS*		
Year	% Positive	% Negative
1998	73	27
1999	69	31
2000	65	35
2001	46	54
2002	62	38

ASSETS*	
Aggregate Asset Growth 1998-2002	+21 %
% of Nonprofits Showing Asset Growth > 10%	61 %
% of Nonprofits Showing Asset Growth 0-10%	8 %
% of Nonprofits Showing Negative Growth	31 %



\* Ratio and asset data calculated only for those organizations that filed in both 1998 and 2002.

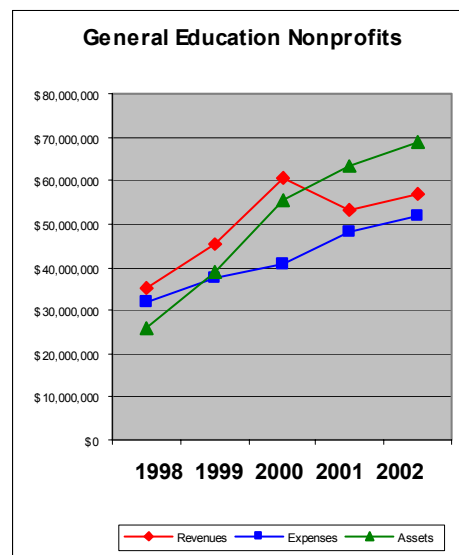
## GENERAL EDUCATION

Includes institutions delivering primary and secondary education programs, or support organizations that exclusively support such an institution. While this category includes many widely known private schools, other recognizable private schools are not included because their affiliation with religious organizations exempts them from the requirement of filing a tax return.	
Number of Organizations Filing at Any Time From 1998-2002	20
Number of Organizations Filing in <u>Both</u> 1998 and 2002	11
Change in Number of Organizations, 1998-2002	+55 %

AGGREGATE RESULTS				
Year	Revenues	Expenses	Assets	Number of Organizations
1998	\$35,168,080	\$31,706,189	\$25,850,259	11
1999	\$45,510,729	\$37,307,503	\$39,058,542	18
2000	\$60,411,317	\$40,706,054	\$55,306,109	18
2001	\$53,012,663	\$47,938,179	\$63,478,702	18
2002	\$56,735,444	\$51,619,276	\$68,685,817	17

REVENUE TO EXPENSE RATIOS*		
Year	% Positive	% Negative
1998	73	27
1999	91	9
2000	73	27
2001	64	36
2002	82	18

ASSETS*	
Aggregate Asset Growth 1998-2002	+166 %
% of Nonprofits Showing Asset Growth > 10%	82 %
% of Nonprofits Showing Asset Growth 0-10%	0 %
% of Nonprofits Showing Negative Growth	18 %



\* Ratio and asset data calculated only for those organizations that filed in both 1998 and 2002.

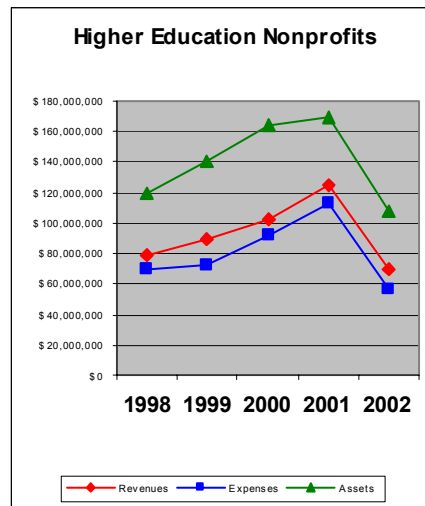
## HIGHER EDUCATION

Includes institutions providing post-secondary education and support organizations that exclusively support such an institution. Public colleges and universities, though tax exempt, are not classified as 501(c)(3)s. The sharp drop in results for 2002 is due in part to the absence of a 990 from Jacksonville University, which operates on a fiscal year ending June 30.	
Number of Organizations Filing at Any Time From 1998-2002	18
Number of Organizations Filing in <u>Both</u> 1998 and 2002	8
Change in Number of Organizations, 1998-2002	+27 %

AGGREGATE RESULTS				
Year	Revenues	Expenses	Assets	Number of Organizations
1998	\$78,512,886	\$69,342,283	\$119,228,335	11
1999	\$89,654,417	\$72,231,214	\$140,872,123	14
2000	\$101,963,199	\$92,006,463	\$163,646,509	16
2001	\$124,491,150	\$113,517,424	\$170,044,156	16
2002	\$69,884,511	\$56,732,322	\$107,197,207	14

REVENUE TO EXPENSE RATIOS*		
Year	% Positive	% Negative
1998	75	25
1999	62	38
2000	47	63
2001	62	38
2002	88	12

ASSETS*	
Changes in Assets 1998-2002	-10 %
% of Nonprofits Showing Asset Growth > 10%	50 %
% of Nonprofits Showing Asset Growth 0-10%	0
% of Nonprofits Showing Negative Growth	50 %



\* Ratio and asset data calculated only for those organizations that filed in both 1998 and 2002.

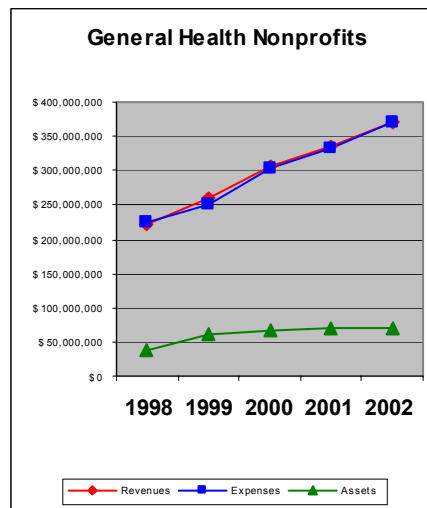
## GENERAL HEALTH

Includes all organizations for whom provision of health care is the principal mission but which are not hospitals. Also includes elder adult housing institutions that provide health care. Also includes all support organizations whose sole mission is to support such an organization.	
Number of Organizations Filing at Any Time From 1998-2002	94
Number of Organizations Filing in <u>Both</u> 1998 and 2002	62
Change in Number of Organizations, 1998-2002	+19 %

AGGREGATE RESULTS				
Year	Revenues	Expenses	Assets	Number of Organizations
1998	\$220,925,551	\$225,447,355	\$39,019,087	69
1999	\$260,603,281	\$250,409,288	\$59,943,960	75
2000	\$305,321,590	\$304,426,023	\$67,078,513	86
2001	\$336,687,785	\$331,498,342	\$71,507,771	79
2002	\$371,560,251	\$369,532,599	\$369,532,599	82

REVENUE TO EXPENSE RATIOS*		
Year	% Positive	% Negative
1998	58	42
1999	71	29
2000	58	42
2001	69	31
2002	60	40

ASSETS*	
Changes in Assets 1998-2002	+79 %
% of Nonprofits Showing Asset Growth > 10%	53 %
% of Nonprofits Showing Asset Growth 0-10%	10 %
% of Nonprofits Showing Negative Growth	37 %



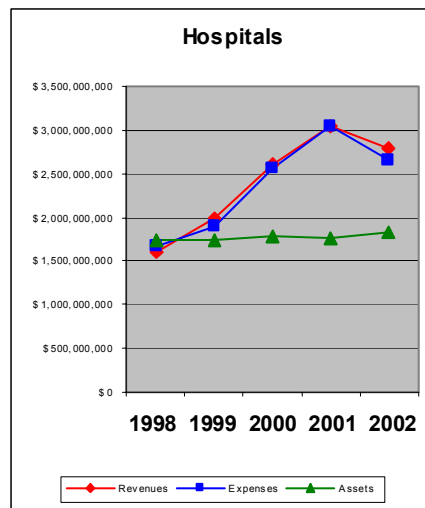
\* Ratio and asset data calculated only for those organizations that filed in both 1998 and 2002.

## HOSPITALS

Includes all hospitals and organizations that exclusively support a hospital. Many hospitals have multiple supporting organizations and do business under multiple entities. For example, Baptist Health System accounts for nine of the nonprofit organizations in this field.	
Number of Organizations Filing at Any Time From 1998-2002	33
Number of Organizations Filing in <u>Both</u> 1998 and 2002	25
Change in Number of Organizations, 1998-2002	0

AGGREGATE RESULTS				
Year	Revenues	Expenses	Assets	Number of Organizations
1998	\$1,609,551,267	\$1,663,392,519	\$1,737,181,850	29
1999	\$1,986,091,995	\$1,890,923,907	\$1,727,724,746	32
2000	\$2,611,694,151	\$2,562,552,598	\$1,778,056,215	30
2001	\$3,051,145,369	\$3,036,081,645	\$1,760,272,225	29
2002	\$2,782,212,998	\$2,664,294,590	\$1,823,738,018	29

REVENUE TO EXPENSE RATIOS*		
Year	% Positive	% Negative
1998	40	60
1999	72	28
2000	56	44
2001	40	60
2002	56	44



ASSETS*	
Changes in Assets 1998-2002	+5 %
% of Nonprofits Showing Asset Growth > 10%	48 %
% of Nonprofits Showing Asset Growth 0-10%	4 %
% of Nonprofits Showing Negative Growth	48 %

\* Ratio and asset data calculated only for those organizations that filed in both 1998 and 2002.

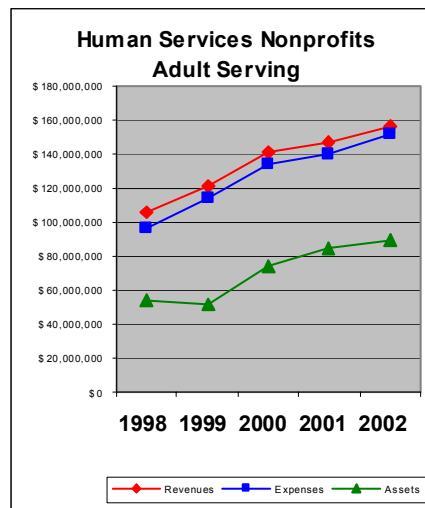
## HUMAN SERVICES/ADULT SERVING

Organizations providing human services for adults and all support organizations whose sole mission is to support such an organization. Includes some organizations that provide services for children only as a consequence of serving the child's parent or guardian.	
Number of Organizations Filing at Any Time From 1998-2002	104
Number of Organizations Filing in <u>Both</u> 1998 and 2002	54
Change in Number of Organizations, 1998-2002	+30 %

AGGREGATE RESULTS				
Year	Revenues	Expenses	Assets	Number of Organizations
1998	\$105,566,678	\$96,054,690	\$54,252,005	64
1999	\$121,072,265	\$113,816,839	\$51,728,880	74
2000	\$140,765,237	\$133,642,821	\$73,815,460	86
2001	\$146,792,560	\$140,306,863	\$84,176,330	83
2002	\$156,432,583	\$151,836,701	\$89,835,310	83

REVENUE TO EXPENSE RATIOS*		
Year	% Positive	% Negative
1998	63	37
1999	61	39
2000	67	33
2001	54	46
2002	60	40

ASSETS*	
Changes in Assets 1998-2002	+66 %
% of Nonprofits Showing Asset Growth > 10%	63 %
% of Nonprofits Showing Asset Growth 0-10%	7 %
% of Nonprofits Showing Negative Growth	30 %



\* Ratio and asset data calculated only for those organizations that filed in both 1998 and 2002.

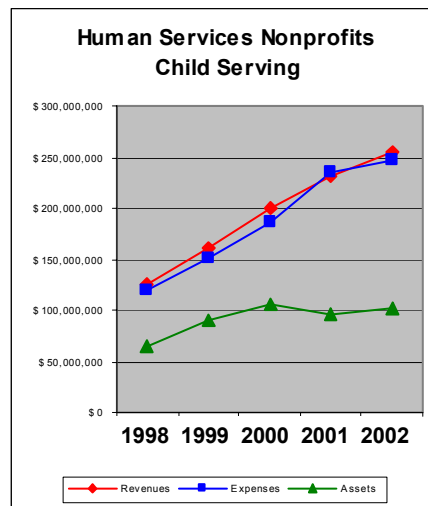
## HUMAN SERVICES/CHILD SERVING

All organizations that provide human services to children (age 18 and under) as a primary or secondary mission. Also includes all support organizations whose sole mission is to support such an organization.	
Number of Organizations Filing at Any Time From 1998-2002	69
Number of Organizations Filing in <u>Both</u> 1998 and 2002	37
Change in Number of Organizations, 1998-2002	+36 %

AGGREGATE RESULTS				
Year	Revenues	Expenses	Assets	Number of Organizations
1998	\$125,519,182	\$119,799,447	\$64,313,250	44
1999	\$161,571,492	\$151,154,475	\$89,784,204	51
2000	\$199,761,976	\$186,643,972	\$106,568,905	57
2001	\$230,396,583	\$234,597,891	\$95,269,399	53
2002	\$255,516,284	\$246,118,478	\$101,063,461	60

REVENUE TO EXPENSE RATIOS*		
Year	% Positive	% Negative
1998	84	16
1999	76	24
2000	68	32
2001	65	35
2002	62	38

ASSETS*	
Changes in Assets 1998-2002	+57 %
% of Nonprofits Showing Asset Growth > 10%	62 %
% of Nonprofits Showing Asset Growth 0-10%	3 %
% of Nonprofits Showing Negative Growth	35 %



\* Ratio and asset data calculated only for those organizations that filed in both 1998 and 2002.

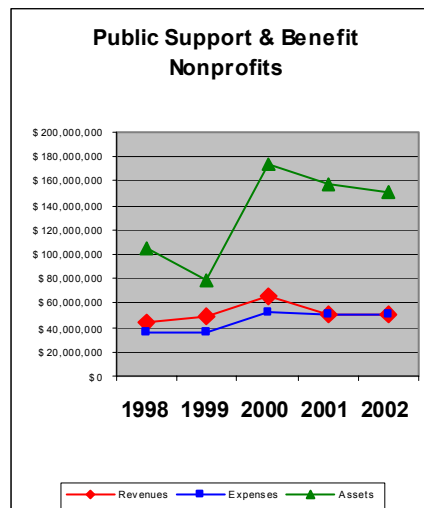
## PUBLIC SUPPORT & BENEFIT

Includes organizations with broad civic missions and organizations that exist to support multiple other entities or individuals, such as United Way of Northeast Florida or The Community Foundation. Includes named trusts and foundations that are not classified as private foundations. Sometimes referred to as Public & Societal Benefit.	
Number of Organizations Filing at Any Time From 1998-2002	101
Number of Organizations Filing in <u>Both</u> 1998 and 2002	42
Change in Number of Organizations, 1998-2002	+89 %

AGGREGATE RESULTS				
Year	Revenues	Expenses	Assets	Number of Organizations
1998	\$44,648,752	\$36,177,357	\$104,191,362	47
1999	\$48,722,890	\$36,556,029	\$79,047,442	71
2000	\$65,408,263	\$53,227,047	\$173,439,938	84
2001	\$51,519,648	\$51,441,584	\$157,040,284	90
2002	\$50,322,937	\$51,379,802	\$151,629,879	89

REVENUE TO EXPENSE RATIOS*		
Year	% Positive	% Negative
1998	81	19
1999	76	24
2000	64	36
2001	52	48
2002	36	64

ASSETS*	
Changes in Assets 1998-2002	+45 %
% of Nonprofits Showing Asset Growth > 10%	33 %
% of Nonprofits Showing Asset Growth 0-10%	17 %
% of Nonprofits Showing Negative Growth	50 %



\* Ratio and asset data calculated only for those organizations that filed in both 1998 and 2002.

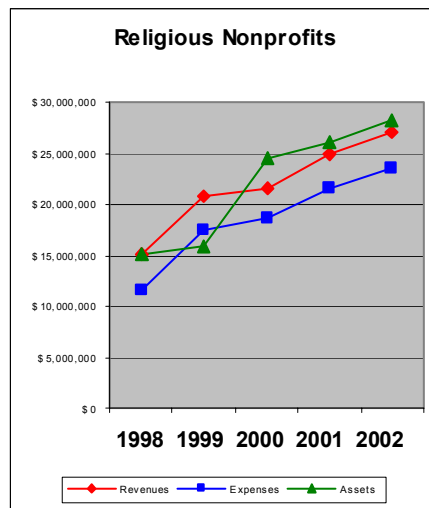
## RELIGION

Churches, synagogues, mosques and other religious organizations, ministries, and organizations with a primarily ministerial or religious mission. Also includes all support organizations whose sole mission is to support such an organization.	
Number of Organizations Filing at Any Time From 1998-2002	92
Number of Organizations Filing in <u>Both</u> 1998 and 2002	39
Change in Number of Organizations, 1998-2002	+66 %

AGGREGATE RESULTS				
Year	Revenues	Expenses	Assets	Number of Organizations
1998	\$15,104,967	\$11,606,625	\$15,082,379	47
1999	\$20,840,938	\$17,397,093	\$15,784,925	60
2000	\$21,552,600	\$18,655,904	\$24,532,339	66
2001	\$24,876,731	\$21,568,843	\$26,143,102	73
2002	\$27,112,795	\$23,549,788	\$28,158,035	78

REVENUE TO EXPENSE RATIOS*		
Year	% Positive	% Negative
1998	72	28
1999	64	36
2000	77	23
2001	51	49
2002	49	51

ASSETS*	
Changes in Assets 1998-2002	+87 %
% of Nonprofits Showing Asset Growth > 10%	64 %
% of Nonprofits Showing Asset Growth 0-10%	0 %
% of Nonprofits Showing Negative Growth	36 %



\* Ratio and asset data calculated only for those organizations that filed in both 1998 and 2002.

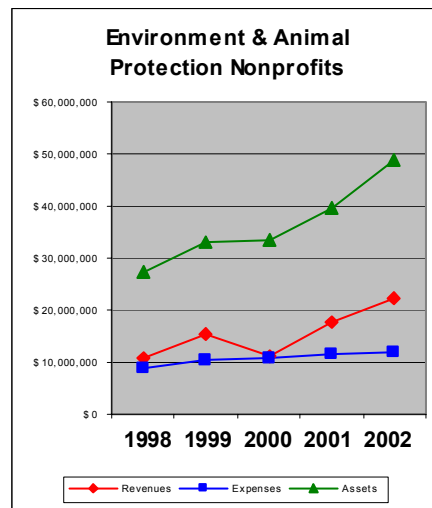
## ENVIRONMENT & ANIMAL PROTECTION

All organizations whose mission primarily focuses on environmental concerns and/or education or the care and welfare of animals. Also includes all support organizations whose sole mission is to support such an organization.	
Number of Organizations Filing at Any Time From 1998-2002	22
Number of Organizations Filing in <u>Both</u> 1998 and 2002	10
Change in Number of Organizations, 1998-2002	+38 %

AGGREGATE RESULTS				
Year	Revenues	Expenses	Assets	Number of Organizations
1998	\$10,740,574	\$8,950,796	\$27,169,075	13
1999	\$15,483,758	\$10,210,504	\$32,962,634	18
2000	\$11,104,764	\$10,746,228	\$33,293,666	19
2001	\$17,863,458	\$11,455,713	\$39,540,503	19
2002	\$22,198,143	\$11,866,418	\$48,700,047	18

REVENUE TO EXPENSE RATIOS*		
Year	% Positive	% Negative
1998	70	30
1999	90	10
2000	70	30
2001	40	60
2002	50	50

ASSETS*	
Changes in Assets 1998-2002	+79 %
% of Nonprofits Showing Asset Growth > 10%	60 %
% of Nonprofits Showing Asset Growth 0-10%	10 %
% of Nonprofits Showing Negative Growth	30 %



\* Ratio and asset data calculated only for those organizations that filed in both 1998 and 2002.

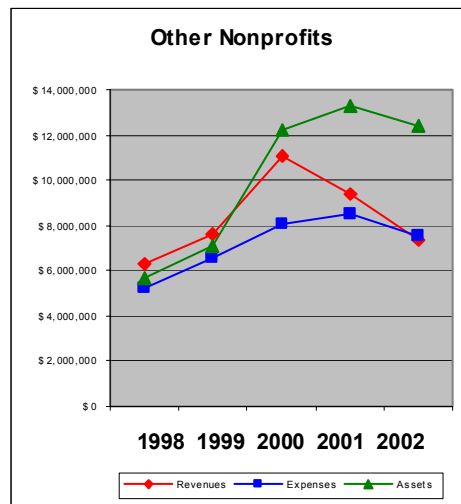
## OTHER

All sports leagues and recreational organizations, whether youth or adult serving; all parent-teacher organizations, all organizations not fitting into another category.	
Number of Organizations Filing at Any Time From 1998-2002	78
Number of Organizations Filing in <u>Both</u> 1998 and 2002	33
Change in Number of Organizations, 1998-2002	+33 %

AGGREGATE RESULTS				
Year	Revenues	Expenses	Assets	Number of Organizations
1998	\$6,282,398	\$5,186,896	\$5,637,811	45
1999	\$7,612,808	\$6,561,885	\$7,088,736	55
2000	\$11,056,426	\$8,050,843	\$12,225,332	57
2001	\$9,381,142	\$8,532,055	\$13,265,172	61
2002	\$7,320,680	\$7,555,711	\$12,383,596	60

REVENUE TO EXPENSE RATIOS*		
Year	% Positive	% Negative
1998	76	24
1999	73	27
2000	76	24
2001	61	39
2002	64	36

ASSETS*	
Changes in Assets 1998-2002	+120 %
% of Nonprofits Showing Asset Growth > 10%	46 %
% of Nonprofits Showing Asset Growth 0-10%	0 %
% of Nonprofits Showing Negative Growth	54 %



\* Ratio and asset data calculated only for those organizations that filed in both 1998 and 2002.

## METHODOLOGY

All data was drawn from the 990 informational tax returns of nonprofit organizations.

Organizations were included if they met *all* of the following criteria:

- Based in Duval County;
- Revenues in excess of \$25,000 in any year 1998-2002;
- Classified by the IRS as a 501(c)(3) organization;
- Filed a 990 tax return with the IRS in at least one year from 1998-2002, and those returns had been made public by the IRS as of Dec. 31, 2004.

In cases where an organization filed multiple returns using multiple Tax ID numbers, each Tax ID number was counted as a separate organization.

Private Foundations were not included in the survey.

Data was provided by the National Center for Charitable Statistics and Guidestar.

Period of review: 1998-2002 inclusive

### Categorization:

Nonprofits were assigned to fields based on their core mission and in consideration of the following guidelines:

#### *Supporting Entities:*

Trusts, funds and supporting entities that *exclusively* benefit a *single institution based in Duval County* were categorized in the same category as the institution they benefit.

Trusts, funds and supporting entities that benefit individuals, multiple institutions or institutions outside of Duval County were categorized under Public Support & Benefit.

#### *Residential Elder Care Entities:*

Organizations providing residential elder care that provide health care for those residents were categorized General Health

Organizations providing residential elder care that *do not* provide health care for those residents were categorized Human Services/Adult Serving.

#### *Human Services / Adult and Human Services / Child Entities:*

Organizations that serve children as any part of their mission, whether primary or secondary, were classified as Human Services / Child.

Organizations that do not serve children as part of their mission were classified as Human Services / Adult.

Organizations that serve children only as a consequence of serving the child's parent or guardian were classified as Human Services / Adult. For example, a food pantry that provides food to parents or guardians who then feed their children would be classified as Human Service / Adult.

#### *Higher Education Entities*

Includes only those institutions providing post-high school education, whether colleges, universities, trade schools or professional continuing education, and their supporting entities.

#### *Athletic, Sports and Recreation Entities*

All athletic, sports and recreational organizations were classified as Other.

#### *Parent-Teacher Organizations*

All Parent-Teacher Organizations were classified as Other.

## APPENDICES

NUMBER OF ORGANIZATIONS BY YEAR					
Category	1998	1999	2000	2001	2002
Arts & Culture	34	43	44	46	42
General Education	11	18	18	18	17
Higher Education	11	14	16	16	29
General Health	69	75	86	79	82
Hospital	29	32	30	29	83
Human Services / Adult Serving	64	74	86	83	89
Human Services / Child Serving	44	51	57	53	60
Public Support & Benefit	47	71	84	90	18
Religion	47	60	66	73	60
Environment & Animal Protection	13	18	19	19	14
Other	45	55	57	61	78
<b>Total</b>	<b>356</b>	<b>438</b>	<b>487</b>	<b>487</b>	<b>572</b>

NUMBER OF ORGANIZATIONS BY TYPE			
1998		2002	
General Health	69	Public Support & Benefit	89
Human Services / Adult	64	Human Services / Adult	83
Public Support & Benefit	47	General Health	82
Religion	47	Religion	78
Other	45	Human Services / Child	60
Human Services / Child	44	Other	60
Arts & Culture	34	Arts & Culture	42
Hospital	29	Hospital	29
Environment & Animal Protection	13	Environment & Animal Protection	18
General Education	11	General Education	17
Higher Education	11	Higher Education	14
<b>Total</b>	<b>414</b>	<b>Total</b>	<b>572</b>

ALL ORGANIZATIONS				
MEDIANS				
No. Orgs.	Year	REVENUES	EXPENSES	ASSETS
414	1998	\$241,716	\$198,087	\$173,550
511	1999	\$174,373	\$161,474	\$144,687
563	2000	\$197,105	\$164,567	\$164,155
567	2001	\$164,439	\$155,155	\$160,726
572	2002	\$148,505	\$151,026	\$161,515
MEANS				
No. Orgs.	Year	REVENUES	EXPENSES	ASSETS
414	1998	\$5,511,810	\$5,573,174	\$5,587,385
511	1999	\$5,455,668	\$5,128,056	\$4,604,557
563	2000	\$6,336,866	\$6,151,553	\$4,615,839
567	2001	\$7,194,025	\$7,093,248	\$4,518,831
572	2002	\$6,718,115	\$6,445,288	\$4,571,053
SUMS				
No. Orgs.	Year	REVENUES	EXPENSES	ASSETS
414	1998	\$2,281,889,328	\$2,296,147,633	\$2,262,891,121
511	1999	\$2,787,846,574	\$2,615,308,580	\$2,320,696,973
563	2000	\$3,567,655,602	\$3,444,869,549	\$2,571,022,437
567	2001	\$4,079,011,940	\$4,028,964,722	\$2,557,658,466
572	2002	\$3,842,761,763	\$3,667,368,835	\$2,587,216,251

## Duval County Nonprofit Organizations

The following nonprofits were included in the 2004 study of Duval County nonprofits. Each met all of the following criteria:

- Based in Duval County;
- Annual revenues in excess of \$25,000;
- Classified by the IRS as a 501(c)(3) organization;
- Filed a 990 tax return with the IRS in at least one year from 1998-2002, and those returns had been made public by the IRS as of Dec. 31, 2004.

(In cases where an organization's name appears twice, the organization filed multiple returns using multiple Tax ID numbers.)

100 Black Men of Jacksonville	Autism Association of Northeast Florida
12 Who Care Community Service Awards	Baptist Health System Foundation
1st Coast Behavioral Healthcare Network	Baptist Health System Inc.
1st Presbyterian Child Care Center	Baptist Medical Center Auxiliary
4th Judicial Circuit Citizens Review Advisory Board	Baptist Medical Center Beaches
A M E Housing Agency of Florida	Baptist Medical Center Beaches Auxiliary
Academy for Christian Training	Baptist Medical Center Nassau
Academy of Medicine Jacksonville Florida	Baptist Missions to Forgotten Peoples
Affordable Home Ownership Corporation	Baptist St Vincents Ambulatory Services Inc
Affordable Housing and Community Development	Baptist Towers Foundation Inc
Affordable Housing Opportunities Inc	Baptist Towers of Jacksonville Inc
Al Pablo	Baptist-St Vincents Health System Inc
Alco Halfway House	Baptist-St Vincents Properties Inc
Alcohol Service Center Inc	Barbara & Grace Inc
Alimacani Elementary School PTA	Barnett Charitable Foundation
All Saints Early Learning & Community Care Center	Bartram Bears Athletic Boosters
All Saints Nursing Home & Rehabilitation Center	Bartram School
Amazing Grace Christian Tape Ministry	Bartram Trail High School Band Boosters Association
American Bowling Congress	Beaches Aquatic Club
American College of Endocrinology	Beaches Area Historical Society
American College of Spine Surgery	Beaches Christian Service Corp
American Lung Association of Florida	Beaches Council on Aging
Angelwood	Beaches Elderly Housing Corporation
Arc Jacksonville	Beaches Emergency Assistance Ministry
Argyle Athletic Association	Beaches Fine Arts Series
Arlington Community Services	Beauchlerc Elementary PTA
Arlington East Athletic Association	Big Brothers & Big Sisters of Greater Jacksonville
Arlington Lions Foundation	Bird Emergency Aid and Kare Sanctuary
Arts Triumphant Ministries	Bluewater Maritime School
Aslan House	Bob Hayes Invitational Track Meet
Associated Baptist Press	Bob Tebow Evangelical Association
Associated Baptist Press Foundation	Body & Soul The Art of Healing
Association of Priests	Bolles School
Association of St. Lawrence Community	Bowersox Institute of Music
Atlantic Beach Athletic Association	Boy Scouts of America
Atlantic Beach Elementary PTA	Boy Scouts of America National Council

Boys and Girls Clubs of NE Florida  
 Boys Home  
 Braids Committee  
 Bridge of Northeast Florida Inc.  
 Bridge-the-Gap Inc.  
 Brooks Rehabilitation Hospital  
 Brookview PTA  
 Brut Charitable Supporting Organization  
 Bundle of Hope Ministries  
  
 Business Development Corporation of Northeast Florida  
 Care Haven Service Inc  
 Carey Bishop Foundation  
 Caribbean Cultural Committee  
  
 Carter Woodson Committee for Positive Education of Jacksonville  
 Cathedral Arts Project Inc.  
 Cathedral Court  
 Cathedral Foundation of Jacksonville  
 Cathedral Gerontology Center Inc.  
 Cathedral Terrace Inc  
 Catholic Charities Bureau  
 Catholic Charities Employment Programs  
 Catholic Charities Housing Association  
 Catholic Foundation of the Diocese of St Augustine  
 Catty Shack Ranch Wildlife Sanctuary  
 Cedar River Club  
 Celebrity Charitable Events  
 Center for Corporate and Family Health  
 Center for Practical Health Reform  
 Chapel to the Nations Incorporated  
 Character Counts Jax  
 Charitable Foundation for Enlargement...  
 Charles O & Rena Barber Selders Foundation  
 Charles Orndorff Cole Scholarship Fund  
 Chemical Dependency Counseling Inc  
 Chets Creek PTA  
 Chets Creek PTA  
 Child Cancer Fund  
 Child Guidance Center Foundation  
 Child Guidance Center Inc.  
 Childbirth Education Association of Jacksonville  
 Childrens Christmas Party of Jacksonville  
 Childrens Crisis Center  
  
 Childrens Foundation of Exchange Club of Jacksonville Beaches  
 Children's Home Society  
 Christ The King Athletic Association  
  
 Christian Compassion Ministries  
 Christian Healing Ministries  
 Christian Light Foundation  
 Christian Missions International  
 Christian Professional Resources Inc  
 Christian Renewal Institute Inc  
 Christians in Alliance  
 Church of Our Savior Foundation  
 Circle of Hope Inc  
 Circle of Love Ministries  
 City Rescue Mission  
 Clara White Mission  
  
 Clyde W and Fannie M Hall Scholarship Award Fund  
 Clyde W Hall Scholarship Fund  
 Coaches Honor  
 Communities in Schools of Jacksonville  
 Community Alliance Development Corporation Inc  
 Community Asthma Project  
 Community Connections of Jacksonville  
 Community for Under Privileged Children  
 Community Health and Development Inc  
 Community Health Charities of Northeast Florida  
 Community Hospice of Northeast Florida  
 Community Initiative  
 Community Nutcracker Inc  
 Community Rehabilitation Center Inc  
 Compassionate Families Inc.  
 Concerns of Police Survivors  
 Consumer Support Services  
 Consuming Fire Ministries of Jacksonville  
 Cory's Care Facility Inc  
 Covenant Fellowship International  
 CPJ Housing Inc  
 Creeks Athletic Association  
 Crown Point Elementary PTA  
 Crystal Springs PTA  
 CSN Project  
  
 CSX Transportation Employees Disaster Relief Fund  
 Cultural Council of Greater Jax, Inc.  
 Cunningham Creek PTA  
 Cuong Nhu Oriental Martial Arts  
 Daniel Memorial Foundation  
 Daniel Memorial Inc  
 Daniel Payne Academy  
 Daryle V Scott Charitable Supporting Organization  
 Daughters of the Nile

Deette Holden Cummer Museum Foundation Inc  
Depaul School of Northeast Florida  
Destiny Educational Academy of Excellence Inc  
Destiny Ministries  
Dignity U Wear Foundation  
Diocesan Housing Bureau, Inc.  
Discovery Montessori School  
Don Thompson Chorale Inc  
Dorothy Holden Testamentary Trust  
Down Syndrome Association of Jacksonville Inc  
Downtown Open Bible Church Inc.  
Dr Brittons Christian Counseling & Temperament Center  
Dreams Come True of Jacksonville  
Dress for Success of NE Florida  
Drew Foundation  
Drug Free Youth Incentive of Northeast Florida Inc.  
Duval Association for Residential Care  
Duval County 4-H Foundation  
Duval County School Readiness Coalition  
Duval Public Educational Foundation  
Eagles View Academy  
Eartha White Health Care Inc  
Eden Revisited Healing Ministry  
Educational Solutions  
Edward Waters College  
Edward Waters College Senior Citizens Home  
Edwards Waters College Scholarship Fund  
Einar Kirkegaard Trust  
Elderly Housing Management Corporation  
Elizabeth Ferguson Memorial Foundation  
Emergency Pregnancy Services of Jacksonville  
Emergency Services and Homeless Coalition of Jacksonville  
Emily C Coudray  
Enterprise North Florida Corporation  
Epic Surf Ministries  
Epilepsy Foundation of Northeast Florida  
Episcopal Children's Services Inc  
Episcopal High School  
Eritrean Psychiatric Foundation  
Faculty Clinic Inc  
Family Counseling Service  
Family Housing Management Co., Inc  
Family Nurturing Center of Florida  
Family Services Coalition  
Family Support Services of North Florida  
Fannie Mitchell Hall Scholarship Fund

Fannie Taylor Home for the Aged  
Fannie Taylor Home for the Aged (Taylor Manor Inc)  
Fannie Taylor Home for the Aged Care Center Inc  
Fannie Taylor Home for the Aged of South Jacksonville  
FCCJ Foundation  
Feline Rescue Adoption Program Inc  
First Coast African American Chamber of Commerce  
First Coast Child Advocates Inc.  
First Coast Construction Education Foundation  
First Coast Counseling and Educational Center Inc  
First Coast Family and Housing Foundation, Inc.  
First Coast Micro Loan Program  
First Coast Nutcracker Ballet Inc.  
First Coast Soccer  
First Coast Soccer Association  
First Coast Sports Awards  
First Coast Tennis Foundation  
First Coast Womens Services  
First Tee of Jacksonville Inc  
Fleet Landing Endowment Fund  
Florida Academy of Family Physicians Foundation  
Florida Association for Deaf-Blind and Multi-handicapped  
Florida Association of Centers for Independent Living  
Florida Ballet at Jacksonville  
Florida Beacon College & Seminary  
Florida Christian Apartments  
Florida Coastal School of Law Foundation  
Florida Council for Exceptional Children  
Florida Georgia Blood Alliance  
Florida Geriatrics Society  
Florida Institute of Research Science & Technology  
Florida Law Enforcement Games  
Florida School of Addictions Studies  
Florida Society of Gynecological Oncologists  
Florida Society of Post Anesthesia Nurses  
Florida Sport Shooting Association Inc.  
Fountain of Life Ministries International  
Freebird Foundation  
Fresh Ministries  
Friday Musicale  
Friends of Atlantic Beach Elementary School  
Friends of the Beaches Library  
Friends of the Jacksonville Public Library

Ft Caroline Baptist Preschool  
 Garden Club of Jacksonville  
 Gardenia Garden Inc  
 Gateway Community Services  
 Gateway Nursery and Kindergarten  
 Gathering the Harvest Ministries  
 Gator Bowl Association  
  
 General Assembly of the Christian Church  
 Disciples of Christ Inc  
  
 General Assembly of the Christian Church  
 Disciples of Christ Inc  
  
 General Federation of Women's Clubs  
 Genesis Health Development  
  
 Genesis Health Foundation dba Brooks Health  
 Foundation  
 Genesis Health Inc  
 Genesis Support System  
 Georgia Lee Manville Trust  
 Gifts Foundation  
 Girl Scouts of Gateway Council Inc  
 Girls Inc  
 Givens Charitable Trust  
 Global Partnership Ministries  
 Glory House  
  
 Good Shepherd Christian Day Care and Academy  
 Inc  
 Goodwill Endowment  
 Goodwill Industries of North Florida  
 Grace and Truth Temple of the Living God Church  
 Grace Ministries International of Jacksonville  
 Great Commission  
 Greater Arlington Soccer Club  
 Greater Jacksonville Agricultural Fair Association  
 Greater Jacksonville Fishing Tournament  
 Greater Progressive Community Development  
 Greenland Elementary PTA  
 Greenscape of Jax  
 Greenwood School  
 Greyhounds as Pets of Northeast Florida  
 Grove House of Jacksonville  
 H.E.R.O.E.S. Inc  
 Habitat for Humanity International  
 Habitat for Humanity of Jacksonville  
 Habitat Resources of Duval County  
 Harold & Viola Morton Children's Fund  
 Harold Viola Morton Childrens Trust  
 Harry Sargent Trust  
 Harvest International Ministries  
  
 Healing Hands Rehabilitation Ranch Inc  
 Healing Matrix Therapies Inc  
 Health Planning Council of Northeast Florida  
 Healthy Families Jacksonville  
 Heart and Lung Institute of St Vincents  
 Help Center Inc.  
 Helping Hands Ministries of Atlantic Beach  
 Hendricks Avenue Community Athletic Association  
 Heres Life Jacksonville  
 Hope Haven Association  
 Horizons Unlimited Academy  
 Hospice Foundation for Caring  
 Hospice of Southeast Georgia  
 Housing Association of the Diocese of St Augustine  
 Housing Partnership of Jacksonville  
 Hubbard House  
 Human Resource Foundation  
 I M Sulzbacher Center for the Homeless, Inc.  
 ILA Local Scholarship Fund Port of Jacksonville  
 Impact Communications Ministries  
 Inn Ministry Inc  
 Inside-Outside  
 Interchurch Coalition  
 International Law Enforcement Olympics  
 International Resource Center of Jacksonville  
 International Rhythmic Gymnastics  
 J A G A Charitable Trust  
 Jacksonville Affordable Mortgages Inc.  
 Jacksonville Area Legal Aid  
 Jacksonville Area Sexual Minority Youth Network  
 Jacksonville Art Museum  
 Jacksonville Ballet Theatre  
 Jacksonville Baptist Theological Seminary  
 Jacksonville Beach Elementary School  
 Preservation Fund  
 Jacksonville Chamber Foundation  
 Jacksonville Childrens Chorus  
 Jacksonville Chinese-American Cultural  
 Association  
 Jacksonville Collision Repair Educational  
 Foundation  
 Jacksonville Community Council  
 Jacksonville Community Foundation  
 Jacksonville Community Health Center Inc  
 Jacksonville Country Day School  
 Jacksonville Electrical Joint Apprenticeship  
 Committee  
 Jacksonville Episcopal High School Foundation Inc

Jacksonville Foundation for Education and Recreation  
 Jacksonville Health Education Programs  
 Jacksonville Historical Society  
 Jacksonville Humane Society  
 Jacksonville International Airport Arts Commission  
 Jacksonville Jaguar Soccer Club  
 Jacksonville Jaycees Community Foundation  
 Jacksonville Jewish Federation  
 Jacksonville Jewish Foundation  
 Jacksonville Juniors Volleyball Association  
 Jacksonville Maritime Museum  
 Jacksonville Museum of Modern Art  
 Jacksonville Pastors and Christian Leaders Fellowship  
 Jacksonville Players  
 Jacksonville Public Libraries Foundation, Inc.  
 Jacksonville Seminole Boosters  
 Jacksonville Sister Cities Association Inc.  
 Jacksonville Stage Company  
 Jacksonville Storm Youth Hockey Association  
 Jacksonville Symphony Assoc.  
 Jacksonville University  
 Jacksonville Urban League  
 Jacksonville Urban League Housing, Health and Community Developmen  
 Jacksonville Zen Sangha  
 Jacksonville Zoological Society  
 James Zetrouer Trust  
 Jax Medical Club  
 Jax Wolfson Childrens Hospital  
 Jaxpride A Coalition for Visual Enhancement  
 Jericho School for Children with Autism  
 Jesus Name Assembly of the Apostolic Faith Inc  
 Jewish Community Alliance  
 Jewish Family and Community Services  
 John Isleib Ministries  
 Jones College  
 Joseph E Lee Child Development Center  
 Julington Creek Church of Christ  
 Julius Rogovin Trust  
 Junior Achievement  
 Junior League of Jacksonville  
 Justice Coalition  
 Kathleen McGehee Trust  
 KC Pet Rescue & Adoption  
 Keepsafe Center  
 Ken Cooper Evangelistic Ministries  
 Kesler Mentoring Connection  
 Key of the Spirit  
 Kingdom Fellowship  
 Knights of Rizal of Greater Jacksonville  
 Koger Support Foundation  
 KOVA Keeping Our Village Alive  
 L L Y A  
 LA Alpha Learning and Development Center  
 Land O Sunshine Camp Cherith  
 Landstar Scholarship Fund  
 Larche Harbor House  
 Last Generation Ministry  
 Lauren International  
 Leadership Jacksonville Inc  
 Learn to Read  
 Leas Place  
 Len Ministries  
 Leroy Butler Foundation  
 Lesbian and Gay Community Association of Jax.  
 Let Us Play Sports Camp  
 Life Center  
 Life Renewal  
 Lifestream Jacksonville  
 Little League Baseball  
 Little League Baseball  
 Living Water Christian Ministries  
 Logos Christian College & Graduate School  
 Logos Global Network  
 Look and Live, Inc  
 Loretto Road Elem PTA  
 Louisa Piccarreta Center for the Divine Will  
 Lutheran Social Services of Northeast Florida  
 Mad Dads Omaha Chapter  
 Mae Butler Trust  
 Magnolia Row  
 Malivai Washington Kids Foundation Inc  
 Managed Access to Child Health Inc  
 Mandarin Athletic Association  
 Mandarin Community Museum & Historical Society  
 Mandarin Oaks PTA  
 Mandarin School of Chinese Medicine  
 Marion Jackson Givens Trust  
 Mary Graff  
 Masonic Charities of Florida  
 Masonic Home Endowment Fund Inc.  
 Mastering Life Ministries  
 Mayo Clinic Jacksonville

McLaughlin Foundation  
 Medical Center Attending Staff Foundation  
 Memorial Hospital of Jacksonville Auxiliary  
 Memorial Park Association  
 Men for the Moment  
 Meninak Foundation of Jacksonville  
 Mental Health Associations in Florida  
 Mental Health Center of Jacksonville  
 Mental Health Resource Center  
 Methodist Health System  
 Methodist Hospital Foundation  
 Methodist Hospital Inc  
 Methodist Regional Hospital System Inc  
 Metro Kids Konnection Inc.  
 Metropolitan Home for the Aged Inc  
 Minority Enterprise Development Steering Committee  
 Miracle Outreach Ministries  
 Mission Harvest Ministries  
 Mission House  
 Monique Burr Foundation for Children  
 MSA of Jacksonville  
 Mt Carmel Gardens  
 Murray Hill Athletic Association  
 Murray Hill Ministries  
 Museum of Science and History  
 Museum of Southern History  
 Myra Christy Trust  
 National Association of Fundraising Professionals  
 National Childrens Reading Foundation  
 National Independent Living Association  
 National Multiple Sclerosis Society North Florida Chapter  
 National Society Colonial Dames of America in the State of Florida  
 National Society of Arts and Letters  
 National Society of Daughters of the American Revolution  
 Naval Continuing Care Retirement Foundation  
 Nemours Foundation  
 Neptune Beach Elementary PTA  
 New Birth Christian Assembly  
 New Outlook  
 New Outlook II  
 Newlife Addictions  
 Nielsen Organ Transplant Foundation Inc  
 NJST Seahawks  
 Nonprofit Center of Northeast Florida, Inc  
 North Florida Hockey Association  
 North Florida Hunter & Jumper Association  
 North Florida Land Trust  
 North Florida Lions Eye Bank, Inc  
 North Florida Machine Tool & Die Apprenticeship Council  
 Northeast Exchange Club Center  
 Northeast Florida Aids Network  
 Northeast Florida Area Agency on Aging  
 Northeast Florida Area Health Education Center  
 Northeast Florida Builders Association Builders Care Inc  
 Northeast Florida Builders Association Charitable Foundation  
 Northeast Florida Community Action Agency, Inc  
 Northeast Florida Safety Council  
 Northeast Florida School of Special Education  
 Northside Affordable Housing Opportunities  
 Northside Community Involvement  
 Northwest Adult Daycare Center of Jacksonville  
 Northwest Behavioral Health Services  
 Oceanside Rotary Charities  
 Open Theatre  
 Operation New Hope  
 Opportunity Development  
 Ortega Preservation Society  
 Ortega River Run  
 Otis Smith Foundation  
 Pace Center for Girls Inc.  
 Palatka Retirement Villas  
 Parental Homes  
 Pastoral Counseling Services  
 Paul & Maria Hennesen Trust  
 Paul Wilbur Ministries  
 Paul Zink Ministries  
 Paxon Improvement Association  
 Peaches NA Basket Adult Day Care Center  
 Pet Rescue North  
 Philippine Medical Society of Florida  
 Physical Medicine Specialist II Inc  
 Pine Castle Inc  
 Planned Parenthood  
 Players By The Sea  
 Police Athletic League of Jacksonville  
 Pop Warner Little Scholars  
 Pop Warner Little Scholars  
 Pop Warner Little Scholars  
 Pop Warner Little Scholars

Pop Warner Little Scholars/St Johns Sports  
Power Points for Living  
Preservation Project Jacksonville Inc.  
Pride in Action Community Services Inc  
Prisoners of Christ  
  
Professional Educators Network of Florida  
Foundation  
Project SOS  
PTA Florida Congress  
Queen of Peace Radio  
Raccoon Rescue  
Ralph & Elizabeth Norton Philanthropic Trust  
Renaissance Behavioral Health Foundation  
Renaissance Center  
Renascent Productions  
Renewed Life Restoration Corp  
Rescue Me Ministries  
Resurrection Life Christian Fellowship  
Ribault Garden Club  
Rick Wilkins Foundation  
Rita Foundation  
River Garden Auxiliary  
River Garden Foundation  
River Garden Geriatric Training Center  
River Garden Hebrew Home for the Aged  
River Garden Holding Company  
River Region Foundation  
River Region Human Services  
Riverside Fine Arts Association  
Riverside Park Methodist Apartments  
Riverside Rotary Foundation  
Riverside Tradition House  
Riverside Womens Club of Jacksonville  
Riverside-Avondale Preservation Inc  
Road Runners Club of America  
Robert Winecoff Ministries  
Rodney and Mandy Keith Ministries  
Ronald McDonald House Charities  
Ronald McDonald House of Jacksonville  
Rotary Charity Foundation  
Rotary Club of South Jacksonville Charities  
Russell Mitchell Trust  
Sable Palm PTA  
Sacred Art Ministries  
Safari Club International Foundation  
Safe Harbor Haven  
Saint Andrews Lighthouse  
San Jose Catholic Housing Association, Inc.

San Jose Episcopal Church Foundation  
San Jose Episcopal Day School Foundation  
San Marco Club Inc  
San Marco Preservation Society  
San Mateo PTA  
San Souci Athletic Association  
Sanctuary of Northeast Florida, Inc.  
Sandalwood Saints Athletic Association  
Sav-A-Child  
Scenic America- Florida Chapter Inc  
Seacoast Christian Academy  
Seamark Ranch  
Seedsowers  
Seekers International Ministries  
Servants in Action  
Shands Jacksonville Healthcare  
Shands Jacksonville Medical Center  
Shoresh-USA  
Shoshannah Arts  
Shoulder to Shoulder Ministries  
Sickle Cell Disease Association  
Sister Overcomers in Christian Unity Ministry  
Social Center  
Society of American Military Engineers  
Society of Biological Psychiatry  
SOCK Outstanding Students SOS Academy  
Southeast Regional Center for Financial Training  
Southern Baptist Hospital of Florida  
Southern Baptist School for Biblical Studies  
Southpoint Cardiology Clinical Research Division  
Southside United Methodist Church Foundation  
Southside Womens Club  
Speech and Hearing Center Inc  
Spina Bifida Association of Jacksonville  
Springfield Preservation & Revitalization Council  
St Catherine Laboure Manor Inc  
St Cloud Retirement Home  
St Johns Grammar School  
St Johns River City Band Inc.  
St Johns River Rural Health Network  
St Johns Riverkeeper  
St Johns Terrace Home  
St Luke's Health Systems  
St Lukes Hospital Association  
St Lukes Hospital Properties  
St Paul Community Empowerment Center Inc  
St Paul United Methodist Foundation

St Vincents Ambulatory Care Inc  
 St Vincents Foundation  
 St Vincents Health System Inc  
 St Vincents Medical Center Inc  
 Stanton Rowing Foundation  
 State of Florida Association of Police Athletic Leagues  
 Sweet Adelines International  
 Taylor Memorial Scholarship Fund  
 Teal Sound  
 The Camp Tracey Childrens Home  
 The Florida Theatre Performing Arts Center Inc.  
 The Schultz Center for Teaching and Leadership  
 The Webb Center  
 Theatre Jacksonville  
 Theatre Works  
 Thorminc The House of Refuge Ministries  
 Tom Coughlin J Fund Foundation  
 Towncenter Agency  
 Tree Hill  
 Two Hundred Club of Jacksonville Inc.  
 UCOM-URBANSERV Inc  
 UNF Foundation  
 UNF Training & Services Institute  
 United Cerebral Palsy of Jacksonville  
 United Daughters of the Confederacy  
 United Services Organization  
 United Way of Northeast Florida  
 University Medical Center Foundation  
 University of Florida Jacksonville Healthcare  
 University of Florida Jacksonville Physicians  
 Urban Jacksonville Inc  
 Vim Jax Inc  
 Vision Broadcasting of Florida  
 Vision is Priceless Council  
 Volunteer Jacksonville  
 W Harold Alderman Trust  
 Walter Thomas Trust  
 Warren P Powers Charitable Foundation  
 Watch Care  
 We Care Jacksonville Inc  
 Weible Columns  
 Welcome Home Ministries  
 Well Women  
 Wellness Council of Jacksonville  
 Wesconnett Athletic Association  
 Wesley Village  
 Westside Business Leaders Association Charities  
 Westside Soccer Club  
 Whitehouse PTA  
 WJCT Foundation  
 WJCT, Inc  
 Wolfson High School Band Boosters  
 Women for Christ  
 Women in Need  
 Women of Color Cultural Foundation  
 Women of Excellence Inc  
 Women's Center of Jacksonville  
 Women's Help Center  
 Womens International Bowling Congress  
 Womens Resource Centers of Jacksonville  
 Woodside Housing Resource Foundation  
 Word Alive Ministries  
 World Affairs Council of Jacksonville  
 World Good News Inc  
 YMCA of Florida's First  
 YMCA of Jacksonville Foundation  
 Young Achievers Sprint Club  
 Youth Crisis Center Foundation  
 Youth Crisis Center Inc  
 Youth of the Beaches Arts Guild  
 Zoe University Incorporated

## REFERENCES

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<sup>i</sup> The term “nonprofit” refers to the “non-distribution constraint” imposed on such organizations – that is, a nonprofit organization is not precluded from earning a profit; it is only prevented from distributing its profit to those who control it (such as board of directors, officers, key executives exercising substantial control over the organization, etc.).

<sup>ii</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>iii</sup> The *Chronicle of Philanthropy*, in its report “America’s Charity Explosion” (Jan. 6, 2005), notes that “concern about legal liability among charity board members has prompted a growing number of groups that previously operated informally... to seek formal designation as a charity.”

<sup>iv</sup> “America’s Charity Explosion,” *Chronicle of Philanthropy*, Ben Gose, Jan. 6, 2005.

<sup>v</sup> Resources used for this comparison include:

Rhode Island’s Nonprofit Sector: More than Charity; Nonprofit Resources of Southern New England and The Rhode Island Foundation;

The Delaware Nonprofit Sector, Delaware Association of Nonprofit Agencies;

Georgia Nonprofit Sector Report, Georgia Center for Nonprofits;

National Center for Charitable Statistics.

Data from Rhode Island, Delaware and Georgia is circa 2001; data from NCCS is circa 1999.

<sup>vi</sup> In many cases, hospitals operate multiple corporate entities. The entity commonly referred to as “Baptist Hospital,” for instance, is part of a health care system that includes nine of these 29 nonprofits. These 29 nonprofits represent a total of 10 hospitals or clinics in Duval County.

<sup>vii</sup> City of Jacksonville, Florida, Budget In Brief, For the Fiscal Year Ending September 30, 2004.

<sup>viii</sup> This analysis calculates the ratio of annual revenues, as reported on Line 12 of Form 990, to annual expenses, as reported on line 17 of form 990. It does not take into account other factors that may influence an organization’s balance sheet.

<sup>ix</sup> Some local organizations that are affiliated with larger national entities, such as the North Florida Chapter of the American Red Cross, or LISC/Jacksonville, are not included in this survey because the local affiliate does not file a separate financial return. Financial reports for such organizations are consolidated at the national level.

<sup>x</sup> Ralph S. Brower, Duval County’s Service Nonprofits, 2000.