

A PROFILE OF
NEW HEALTH
FOUNDATIONS

2003
MAY

Preface

Since 1996, Grantmakers In Health (GIH) has been tracking and reporting on the emergence and activities of health foundations formed from transactions involving hospitals, health plans, or health systems. This report reflects the latest in GIH's series of surveys. It provides an updated profile of new health foundations formed when nonprofit health organizations became for-profit companies or transferred assets through sales, mergers, joint ventures, or corporate restructuring activities.

Often referred to as conversions, many of these transactions result in the establishment of a new foundation or the revitalization of an existing foundation. The transfer of funds to a foundation is intended to maintain the level of public benefit presumed to have been provided by the nonprofit organization before the conversion took place. This transfer of assets is supported by the legal doctrine of *cy pres*, which stipulates that the assets be used to further a mission as close as possible to that of the original nonprofit organization.

This report, *A Profile of New Health Foundations, May 2003*, represents a team effort at GIH. Donna Langill, program associate, took the lead on this project; Wanda Jackson monitored the responses from foundations and prepared the data for analysis; and Mary Wiley produced the initial survey materials and maintained the database. Anne Schwartz and Lauren LeRoy were involved in every phase of the project. We extend our thanks to the many staff and trustees of the new health foundations who provided information and insights. Without them, this report would not have been possible.

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Introduction

The last two decades have been a time of rapid change for the health care field and for health philanthropy. A more competitive marketplace has led many nonprofit health care organizations to restructure their operations or seek for-profit partners and buyers as a means of gaining access to capital and strengthening their market position. State laws typically require converting organizations to preserve the charitable assets they accumulated as a result of their nonprofit status, often by endowing a new foundation. GIH has identified over 165 new foundations that have been formed from health care transactions.

The entry of so many new foundations into health philanthropy has attracted much attention. Policymakers and consumer advocates want to know whether these new foundations are contributing to their communities at a level commensurate with the public benefits provided by the previous nonprofit organization. Researchers want to know what impact the foundations have had on their communities and whether their grantmaking and other activities differ from older foundations or foundations formed in other ways. Localities where health care conversions are being considered often seek information about the activities of new health foundations to help them assess the potential positive and negative effects of a proposed conversion.

As part of its broader interest in tracking the field of health philanthropy, GIH monitors the development of new health foundations and reports on their activities. In some years, GIH conducts an in-depth survey of new health foundations, while in other years, GIH updates basic information on these foundations. GIH's first survey of this group of health grantmakers, *Health Care Conversion Foundations: 1997 Status Report*, highlighted 81 new health foundations whose combined assets accounted for more than \$9 billion. Reports in 1999, 2000, and 2002 extended knowledge on the latest entrants to the field, by exploring issues such as funding focus, board governance, community involvement, and tax-exempt status. A report issued in 2001 and this report provide a profile of the basic characteristics of new health foundations.

This report updates data on the foundations surveyed over the last six years; it also includes data on foundations that have formed since the last survey or that were not in a position to respond to earlier surveys. It provides the most complete snapshot yet of the characteristics and priorities of this group of health foundations.

Survey Methods

For this report, GIH surveyed 165 foundations.¹ Included in this group are 148 foundations surveyed in 2001 and profiled by GIH in its 2002 report, *Assets for Health: Findings from the 2001 Survey of New Health Foundations*, plus 17 newly formed or newly identified foundations. Foundations previously surveyed by GIH were asked to update the information on their assets, tax status, and grantmaking areas. Newly formed foundations were asked to provide this information.

Information was collected from October 2002 through March 2003 from 153 of the 165 foundations surveyed. Data are presented from 12 foundations that did not respond, using information from GIH's 2002 report, foundation publications, Web sites, or recent Internal Revenue Service filings available through GuideStar or The Foundation Center. GIH identified several additional foundations that did not respond to the survey because they are too new to the field to answer the survey questions. Responses were collected via mail, electronic mail, fax, and telephone.

¹These foundations were identified from several sources, including regional associations of grantmakers, the Council on Foundations, The Foundation Center, consumer advocacy organizations, newspapers, the trade press, and conversations with GIH Funding Partners.

Results

Current Assets. The total assets of the 165 foundations surveyed are just over \$16.4 billion, up from \$15.3 billion reported in 2002.² The increase in assets held by new health foundations is due mainly to the addition of newly formed and newly identified foundations to GIH's survey. The assets range from \$1.56 million to \$2.89 billion, compared to a range of \$1.75 million to \$3.5 billion in GIH's 2002 report. The median for this group of foundations is \$46.5 million, compared to \$45 million in 2002.

Date of Formation. Most new health foundations were established in the mid-1980s or mid- to late-1990s. The ranks have swelled most rapidly since 1994: of foundations surveyed, 59 percent were formed in the six years from 1994 through 1999, and an additional 11 percent have been established since 1999.

Type of Entity Converted. Most new health foundations were created as the result of a sale of a nonprofit hospital, health system, or health plan. Conversions of hospitals account for 68 percent of the foundations. Conversions from health plans and health systems comprise 18 percent and 8 percent, respectively. Several were formed as a result of the transfer of assets from more than one type of health care organization, and a small number were formed from transactions involving other types of health organizations such as rehabilitation centers, nursing homes, and blood banks.

Tax-Exempt Status. Among the 165 foundations in this survey, the most common tax status represented was public charity (52 percent), followed by private foundation (43 percent). Six new health foundations are classified as social welfare organizations. The tax status of two foundations is listed as "other" because the funds are administered or controlled by local government.

Geographic Distribution. New health foundations operate in 38 states, up from 34 in GIH's 2002 report. Sixty-one percent of these foundations, however, are located in just 10 states: California, Colorado, Florida, Illinois, Missouri, Ohio, Pennsylvania, North Carolina, South Carolina, and Virginia. The two states with the greatest number of these foundations continue to be California (21) and Ohio (16).

Grantmaking Areas. Most new health foundations dedicate some or all of their grantmaking to health, human services, or other health-related areas. These foundations fund a wide variety of health activities in their communities, with many focusing on access to health care; disease prevention, health promotion, and health education; and delivery of services. Many focus on specific populations, such as children, youth, and their families; the elderly; low-income people; or people without health insurance. A few of the foundations profiled in this report are operating foundations with limited grantmaking or do not consider themselves health foundations.

² Most foundations reported assets from their most recent financial audit. For those that did not respond with updated data, assets are reported from GIH's 2002 report, foundation publications, Web sites, or recent Internal Revenue Service filings available through GuideStar or The Foundation Center.

A Profile of New Health Foundations

NAME, LOCATION, AND WEB ADDRESS	YEAR OF CONVERSION	ASSETS	IRS TAX-EXEMPT STATUS	TYPE OF ENTITY CONVERTED	GRANTMAKING AREAS
Alleghany Franciscan Foundations <i>Clearwater, FL</i> www.franciscanfdn.org	1998	\$150,000,000	Public Charity ³	Hospital ⁴	Physical, mental, and spiritual health; wellness and disease prevention awareness; healthy living promotion and screening; neighborhood health advocates; family competency and skill-building, including childhood and youth development
The Alleghany Foundation <i>Covington, VA</i>	1995	\$47,190,048	Private Foundation	Hospital	Quality of life; nurses; school and dental services; education
Alliance Healthcare Foundation <i>San Diego, CA</i> www.alliancehf.org	1994	\$74,000,000	Private Foundation	Health Plan	Access; substance abuse; communicable disease; violence prevention; mental health services; environmental and community health
Andalusia Health Services, Inc. <i>Andalusia, AL</i>	1981	\$2,315,653	Private Foundation	Hospital	Medical scholarships
The Anthem Foundation of Connecticut, Inc. <i>New Haven, CT</i> www.anthemfdnct.org	1999	\$44,000,000	Public Charity ³	Health Plan	Health care financing; quality care/compliance; community empowerment
Anthem Foundation of Ohio <i>Cincinnati, OH</i> www.greatercincinnatiifdn.org/page494.cfm	1995	\$26,882,000	Public Charity ³	Health Plan	Preventive oral health care; family violence prevention programs for indigent populations
Archstone Foundation <i>Long Beach, CA</i> www.archstone.org	1985	\$105,802,818	Private Foundation	Health Plan	Health and well-being of the elderly and their caregivers
Asbury Foundation of Hattiesburg, Inc. <i>Hattiesburg, MS</i>	1997	\$102,236,316	Private Foundation	Hospital and Health System	Physical, mental, and spiritual health
The Assisi Foundation of Memphis, Inc. <i>Memphis, TN</i> www.assisifoundation.org	1994	\$190,000,000	Private Foundation	Hospital	Medical research; delivery of preventive and primary care and related services; health promotion and education; support and enhancement of health and human services systems; healthy communities
Austin-Bailey Health & Wellness Foundation <i>Canton, OH</i> www.foundationcenter.org/grantmaker/austinbailey	1996	\$8,350,000	Private Foundation	Hospital	Physical and mental well-being
Baptist Community Ministries <i>New Orleans, LA</i> www.bcm.org	1995	\$227,000,000	Private Foundation	Hospital	Health promotion; violence prevention and victim services; support for nurse training; education; governmental oversight; church and congregational wellness
Barberton Community Foundation <i>Barberton, OH</i> www.bccharity.org	1996	Not available	Public Charity ³	Hospital	Public health; human services; education; recreation; community development

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Bedford Community Health Foundation <i>Bedford, VA</i> www.bchf.org	1984	\$3,707,560	Public Charity ¹	Hospital	Emergency medical services; senior care; nursing scholarships; charity care
Bernardine Franciscan Sisters Foundation <i>Newport News, VA</i> www.bfranfound.org	1996	\$11,516,963	Public Charity ³	Hospital	Health care; education; human services
Berwick Health and Wellness Foundation <i>Berwick, PA</i> www.berwickfoundation.org	1999	\$23,570,000	Public Charity ¹	Hospital	Mental health; oral health; cardiovascular health
BHHS Legacy Foundation <i>Phoenix, AZ</i>	2000	\$104,000,000	Public Charity ³	Health System	Children, families, and seniors
Birmingham Foundation <i>Pittsburgh, PA</i> www.birminghamfoundation.org	1996	\$19,076,724	Private Foundation	Hospital	Children's well-being; senior safety; health access and promotion; capacity building; community life; health disparities; vulnerable populations
Mary Black Foundation, Inc. <i>Spartanburg, SC</i> www.maryblackfoundation.org	1996	\$63,409,001	Private Foundation	Hospital and Health System	Health and wellness; early childhood development; physical activity; organizational capacity of nonprofits working in the priority areas
The Blowitz-Ridgeway Foundation <i>Northfield, IL</i> www.fdcncenter.org/grantmaker/blowitz/index.html	1984	\$20,086,852	Private Foundation	Hospital	Health care and human services for the economically disadvantaged and the disabled; social service programs for challenged youth; biomedical research; medical, psychological, and residential care for youth
Brandywine Health & Wellness Foundation <i>Coatesville, PA</i> www.brandywinefoundation.org	2001	\$20,000,000	Public Charity ¹	Hospital	Health and wellness
The Brentwood Foundation <i>Medina, OH</i> www.southpointegme.com/brentwood/foundation.cfm	1994	\$18,291,333	Private Foundation	Hospital	Medical education; research; community health
Drs. Bruce and Lee Foundation <i>Florence, SC</i>	1995	\$130,000,000	Private Foundation	Hospital	Health; human services; youth education
Byerly Foundation <i>Hartsville, SC</i> www.byerlyfoundation.org	1995	\$21,000,000	Public Charity ²	Hospital	Education; economic development; community life
Calhoun County Community Foundation <i>Anniston, AL</i> www.cccfoundation.org	1997	\$15,142,395	Public Charity ¹	Hospital	Substance abuse; child abuse/neglect intervention and prevention; mental health; elder health; environmental health; indigent health care
The California Endowment <i>Woodland Hills, CA</i> www.calendow.org	1996	\$2,887,000,000	Private Foundation	Health Plan	Access to health and related services for underserved individuals and communities; improvements in health status; cultural competency; health disparities; workforce diversity

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California HealthCare Foundation <i>Oakland, CA</i> www.chcf.org	1996	\$723,000,000	Social Welfare Organization	Health Plan	Health care delivery; business practices in health care; health policy
The California Wellness Foundation <i>Woodland Hills, CA</i> www.tcwf.org	1992	\$985,910,600	Private Foundation	Health Plan	Diversity in health professions; environmental health; healthy aging; women's health; mental health; teen pregnancy prevention; violence prevention; work and health
Cape Fear Memorial Foundation <i>Wilmington, NC</i>	1996	\$50,287,000	Private Foundation	Hospital	Health sciences
Caring for Colorado Foundation <i>Denver, CO</i> www.caringforcolorado.org	1999	\$130,000,000	Social Welfare Organization	Health Plan	Infrastructure; emerging community issues; enabling informed health decisions
Carlisle Health and Wellness Foundation <i>Carlisle, PA</i> www.carlislehealthfoundation.org	2001	\$55,000,000	Public Charity ¹	Hospital	Oral health; mental health; chronic disease; health care prevention and education; health for at-risk populations
Central Florida Healthcare Development Foundation <i>Leesburg, FL</i>	1997	\$37,206,967	Public Charity ³	Hospital and Health System	Access to care; education; direct services
Christy-Houston Foundation <i>Murfreesboro, TN</i>	1986	\$73,715,573	Private Foundation	Hospital	Health care; education; charitable activities; nursing homes; nursing education
Colorado Springs Osteopathic Foundation <i>Colorado Springs, CO</i> www.csof.org	1984	\$13,000,000	Public Charity ¹	Hospital	Train and educate osteopathic medical students, interns, residents, fellows, and physicians in practice
The Colorado Trust <i>Denver, CO</i> www.coloradotrust.org	1985	\$311,342,829	Private Foundation	Hospital	Health care access and affordability; strengthening families
Columbus Medical Association Foundation <i>Columbus, OH</i> www.cmaf-ohio.org/cmaf	1992	\$70,000,000	Public Charity ³	Health Plan	Access to health care; health education; health promotion
CommunityCare Foundation, Inc. <i>Springdale, AR</i> www.ccfound.org	1998	\$134,500,000	Public Charity ³	Health System	Health; human services; education
Community Health Endowment of Lincoln <i>Lincoln, NE</i> www.chelincoln.org	1997	\$43,500,000	Other ⁵	Hospital	Health; mental health; community service and volunteerism; facility improvement

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Community Health Foundation <i>Massillon, OH</i> www.chfoundation.org	1999	\$68,000,000	Private Foundation	Hospital and Health System	Health and wellness
Community Health Foundation of Western New York and Central New York <i>Buffalo, NY</i>	2001	\$45,000,000	Private Foundation	Health Plan	Access; improved quality; underserved populations; the uninsured; children; elderly
Community Health Partnership ⁶ <i>Portland, OR</i> www.community.oregonlive.com/cc/foph	1997	\$1,562,000	Public Charity ¹	Health Plan	Public health; graduate scholarships; public health workforce development; urgent needs in public health system
Community Memorial Foundation <i>Hinsdale, IL</i> www.cmfdn.org	1995	\$88,105,852	Private Foundation	Hospital	Supporting youth; strengthening the family; supporting older adults; creating community cohesiveness; targeting specific health needs
Con Alma Health Foundation <i>Sante Fe, NM</i> www.conalma.org	2001	\$15,000,000	Private Foundation	Health Plan	Health and health-related projects
Moses Cone-Wesley Long Community Health Foundation <i>Greensboro, NC</i> www.mcwhealthfoundation.org	1997	\$92,501,182	Public Charity ³	Hospital	Wellness (physical activity, nutrition/obesity, substance abuse including tobacco use prevention/cessation, responsible sexual behavior, mental health, and injury prevention); access to health services; building community capacity
Connecticut Health Foundation <i>Farmington, CT</i> www.cthealth.org	2001	\$130,000,000	Private Foundation	Health Plan	Oral health; children's mental health; racial and ethnic health disparities
Consumer Health Foundation <i>Washington, DC</i> www.consumerhealthfdn.org	1994	\$31,013,487	Private Foundation	Health Plan	Health status improvement; consumer involvement in their own health; access to health care, including primary care, prevention, health promotion, and AIDS services; capacity building; vulnerable populations; health disparities
Dakota Medical Foundation <i>Fargo, ND</i> www.dakmed.org	1998	\$92,069,567	Public Charity ¹	Hospital	Access to health and dental care, with a special emphasis on children
Daughters of Charity Foundation <i>St. Louis, MO</i> www.daughtersofcharityfnd.org	1996	\$192,000,000	Public Charity ³	Hospital	Health improvement for low-income people; quality of life for the elderly; stronger families; healthy lifestyles
Daughters of Charity Healthcare Foundation of St. Louis <i>St. Louis, MO</i> www.daughtersofcharityfnd.org	1995	\$28,400,000	Public Charity ³	Hospital	Health and wellness education; primary and preventive medical services; social services

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Deaconess Community Foundation <i>Cleveland, OH</i> www.fdncenter.org/ grantmaker/deaconess	1994	\$34,000,000	Public Charity ³	Hospital	Social services
Deaconess Foundation <i>St. Louis, MO</i> www.deaconess.org	1997	\$55,400,000	Public Charity ³	Health System	Health promotion; prevention; public health; with particular focus on children
Desert Healthcare Foundation <i>Palm Springs, CA</i>	1997	\$6,400,000	Public Charity ¹	Hospital	Community health and wellness
Eden Township HealthCare District <i>Castro Valley, CA</i> www.ethd.org	1998	\$32,663,000	Other ⁷	Hospital	Health care access; cardiovascular disease; delivery of care to high-risk/special needs populations; substance abuse; collaboration with school districts to improve health
Endowment for Health <i>Concord, NH</i> www.endowmentforhealth.org	1999	\$71,500,000	Private Foundation	Health Plan	Oral health; economic, geographic, and social/cultural barriers to accessing health and health care
FISA Foundation <i>Pittsburgh, PA</i> www.fisafoundation.org	1996	\$38,000,000	Private Foundation	Rehabilitation Hospital	Health needs of women and girls; quality of life issues for adults and children with disabilities
Foundation for a Healthy Kentucky <i>Louisville, KY</i> www.healthyky.org	2001	\$46,500,000	Public Charity ¹	Health Plan	Health education and prevention focused on children and families; access to health care and services
Foundation for Seacoast Health <i>Portsmouth, NH</i> www.ffsh.org	1984	\$67,188,470	Private Foundation	Hospital	Mental health and dental care for low-income and uninsured people; health promotion; access to quality child care
Four County Community Foundation <i>Almont, MI</i> www.4ccf.org	1987	\$6,491,942	Public Charity ¹	Hospital	Healthy seniors; healthy youth; public safety
Franklin Benevolent Corporation <i>Corte Madena, CA</i> www.frankben.org	1998	\$31,410,000	Public Charity ¹	Hospital	Health; education; research
The Georgia Health Foundation <i>Atlanta, GA</i> www.gahealthfdn.org	1985	\$7,500,000	Private Foundation	Health Plan	Access; service delivery; health maintenance; public awareness; education; quality; evaluation; clinical research; preventive care
Georgia Osteopathic Institute of the South <i>Grayson, GA</i> www.goi.org	1986	\$6,000,000	Public Charity ¹	Hospital	Osteopathic education and clinical services
Good Samaritan Foundation, Inc. <i>Lexington, KY</i> www.gsfsky.org	1995	\$24,142,360	Public Charity ¹	Hospital	Access for low-income and underinsured populations; health education in underserved areas; training of health care professionals

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Greater St. Louis Health Foundation <i>Chesterfield, MO</i>	1985	\$4,200,000	Private Foundation	Health Plan	Health care providers; health promotion and illness prevention; seed money for new projects
Grotta Foundation for Senior Care <i>Orange, NJ</i>	1993	\$7,230,000	Private Foundation	Nursing Home	Aging; mental and physical health of elderly; family caregivers of the elderly
Gulf Coast Medical Foundation <i>Wharton, TX</i>	1983	\$14,300,000	Private Foundation	Hospital	Medically related services; local emergency medical services; primary care
The Harvest Foundation <i>Martinsville, VA</i> www.theharvestfoundation.org	2002	\$160,000,000	Public Charity ¹	Hospital	Health; education; welfare
The Health Foundation of Central Massachusetts, Inc. <i>Worcester, MA</i> www.hfcm.org	1995	\$47,000,000	Social Welfare Organization	Health Plan	Oral health; mental health; child abuse treatment and prevention
The Health Foundation of Greater Cincinnati <i>Cincinnati, OH</i> www.healthfoundation.org	1997	\$260,000,000	Social Welfare Organization	Health Plan	Strengthening primary care providers to the poor; school-based child health interventions; substance abuse; severe mental illness
The Health Foundation of Greater Indianapolis, Inc. <i>Indianapolis, IN</i> www.thfgi.org	1984	\$25,573,540	Private Foundation	Health Plan	HIV/AIDS (advocacy, prevention); adolescent/child health (access to primary care, school-based health); elder health (advocacy)
Health Foundation of South Florida <i>Miami, FL</i> www.hfsf.org	1993	\$115,000,000	Public Charity ¹	Hospital	Access to primary care, including mental health and oral health; healthy lifestyles and prevention; effectiveness and efficiency of health and human service providers and the health care system
Health Future Foundation <i>Omaha, NE</i>	1984	\$70,000,000	Public Charity ¹	Hospital	Indigent care; research; health-related projects at Creighton University
The Health Trust <i>San Jose, CA</i> www.healthtrust.org	1996	\$130,433,000	Public Charity ²	Health System	Community-based health disease prevention and wellness activities, especially for medically indigent children, frail elderly, and vulnerable adults
The HealthCare Foundation for Orange County <i>Santa Ana, CA</i> www.hfoc.org	1996	\$17,850,000	Private Foundation	Hospital	Education, prevention, and treatment for low-income families
The Healthcare Foundation of New Jersey <i>Livingston, NJ</i> www.hfnj.org	1996	\$130,000,000	Private Foundation	Hospital	Health care needs of the vulnerable population of Newark, New Jersey; the vulnerable members of the Jewish community of northern New Jersey; medical and education training; clinical medical research; school-based health care; humanism in medicine
Healthcare Georgia Foundation <i>Atlanta, GA</i> www.healthcaregeorgia.org	1999	\$117,000,000	Private Foundation	Health Plan	Health disparities; organizational improvement of health-related nonprofit organizations; access to primary care

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HealthONE Alliance <i>Denver, CO</i> www.health1.org	1995	\$178,482,000	Public Charity ¹	Health System	Unmet health needs
Healthy New Hampshire Foundation <i>Concord, NH</i>	1997	\$13,500,000	Private Foundation	Health Plan	Health insurance coverage; health promotion
Helena Health Foundation <i>Helena, AR</i>	2002	\$9,860,000	Private Foundation	Hospital	Access to health care for poor and elderly; health education
Hill Crest Foundation, Inc. <i>Bessemer, AL</i>	1984	\$32,248,718	Private Foundation	Hospital	Mental health; arts; education
Hilton Head Island Foundation, Inc. <i>Hilton Head, SC</i> www.cf-lowcountry.org	1994	\$24,900,000	Public Charity ³	Hospital	Arts and culture; education; environment; community development; health and human services
The Horizon Foundation <i>Columbia, MD</i> www.thehorizonfoundation.org	1998	\$69,000,001	Public Charity ¹	Hospital	Health system improvement; community health and wellness; older adult health; adolescent health; information technology and health
Incarinate Word Foundation <i>St. Louis, MO</i> www.incarinatewordfund.com	1997	\$32,000,000	Public Charity ³	Hospital	Community health and wellness; women; children; economically poor
Institute for Healthcare Advancement <i>Whittier, CA</i> www.iha4health.org	1995	\$30,000,000	Private Foundation	Health System	Minimal grantmaking; operates clinics
Irvine Health Foundation <i>Irvine, CA</i> www.ihf.org	1986	\$25,000,000	Private Foundation	Hospital	Prevention; services research; policy
The Jackson Foundation, Inc. <i>Dickson, TN</i> www.jacksonfoundation.org	1995	\$80,000,000	Private Foundation	Hospital	Education; arts; technology training
Jenkins Foundation <i>Richmond, VA</i> www.tcfrichmond.org	1995	\$34,700,000	Public Charity ³	Hospital	Prevention of teen pregnancy; violence and substance abuse; expansion of access to health care services for the uninsured and underinsured
The Jewish Foundation of Cincinnati <i>Cincinnati, OH</i>	1996	\$85,418,000	Private Foundation	Hospital	Capital improvement projects; Jewish health initiatives
Jewish Healthcare Foundation <i>Pittsburgh, PA</i> www.jhf.org	1990	\$119,000,000	Public Charity ¹	Hospital	Financing and delivering health (strengthening health systems and expanding insurance coverage); advancing health (biomedical, technological and informatics discovery); integrating physical, behavioral, and environmental health
Kansas Health Foundation <i>Wichita, KS</i> www.kansashealth.org	1985	\$375,000,000	Private Foundation	Hospital	Children's health; public health; leadership

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Lancaster Osteopathic Health Foundation <i>Lancaster, PA</i> www.lohfoundation.org	1999	\$11,100,000	Public Charity ¹	Hospital	Broad-based community health and wellness, with emphasis on children and their families; scholarship support for Lancaster graduates entering osteopathic medical school and nursing school
Lower Pearl River Valley Foundation <i>Picayune, MS</i>	1998	\$16,000,000	Private Foundation	Hospital	Physical, mental, emotional, spiritual, and social health
Lutheran Foundation of St. Louis <i>St. Louis, MO</i> www.lutheranfoundation.org	1987	\$70,136,007	Public Charity ³	Hospital	Physical and developmental disability; children; elderly; substance abuse; parish nursing; congregation services in community
Dr. John T. Macdonald Foundation, Inc. <i>Coral Gables, FL</i> www.jtmacdonaldfdn.org	1992	\$27,000,000	Private Foundation	Hospital	Health education, prevention, and early detection of disease; children and the economically disadvantaged; medical rehabilitation; direct medical and dental care
MacNeal Health Foundation <i>Berwyn, IL</i> www.macnealhf.org	2000	\$93,340,254	Private Foundation	Hospital	Medical research; health care agencies; education
Maine Health Access Foundation, Inc. <i>Augusta, ME</i> www.mehaf.org	2000	\$81,000,000	Private Foundation	Health Plan	Affordable and timely access to comprehensive quality health care; strategic solutions to health care needs, particularly for the medically uninsured and underserved
The Memorial Foundation, Inc. <i>Goodlettsville, TN</i>	1994	\$144,000,000	Public Charity ¹	Hospital	Youth and children; education; elder health; human services
Methodist Healthcare Ministries of South Texas, Inc. <i>San Antonio, TX</i> www.mhm.org	1995	\$222,000,000	Public Charity ³	Hospital	Primary health care and dental services
MetroWest Community Health Care Foundation <i>Framingham, MA</i> www.mchcf.org	1996	\$41,400,000	Private Foundation	Health System	Children; elders; the disabled; community health initiatives
Mid-Iowa Health Foundation <i>Des Moines, IA</i>	1984	\$16,702,248	Private Foundation	Hospital	Preventive health services for vulnerable populations
Missouri Foundation for Health <i>St. Louis, MO</i> www.mffh.org	2000	\$830,000,000	Social Welfare Organization	Health Plan	Improving health and filling gaps in health services
The Mt. Sinai Health Care Foundation <i>Cleveland, OH</i> www.mtsinaifoundation.org	1996	\$125,942,610	Public Charity ³	Health System	Child development; brain development; services for the elderly; building capacity of community organizations; health policy; community programs
Mount Zion Health Fund, Inc. <i>San Francisco, CA</i> www.mzhf.org	1990	\$37,100,000	Public Charity ¹	Hospital	Vulnerable populations; filling funding gaps
North Dade Medical Foundation, Inc. <i>North Miami, FL</i>	1997	\$35,950,000	Public Charity ²	Hospital	Health; abuse; awareness; education; general welfare; rehabilitation; remedial learning

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North Penn Community Health Foundation <i>Lansdale, PA</i> www.npchf.org	2001	\$33,184,723	Public Charity ³	Hospital	Access to health and human services for at-risk populations; chronic disease; volunteerism; wellness and informed decision-making through prevention and education; organizational effectiveness and partnerships
Northwest Health Foundation <i>Portland, OR</i> www.nwhf.org	1997	\$65,000,000	Social Welfare Organization	Health Plan	Rural health; access; mental health; children; youth; disease-related projects
Northwest Osteopathic Medical Foundation <i>Portland, OR</i> www.nwosteo.org	1984	\$9,500,000	Public Charity ¹	Hospital	Families and children; scholarships to osteopathic medical students; training clinics for osteopathic residency programs
Osteopathic Founders Foundation <i>Tulsa, OK</i> www.osteopathicfounders.org	1996	\$18,908,900	Public Charity ¹	Hospital	Osteopathic medical education; community health
Osteopathic Heritage Foundations <i>Columbus, OH</i> www.osteopathicheritage.org	1998	\$230,000,000	Private Foundation	Hospital	Health improvement and quality of life improvement through education, research, and service consistent with the foundations' osteopathic heritage
Pajaro Valley Community Health Trust <i>Watsonville, CA</i> www.pvhealthtrust.org	1998	\$9,800,000	Public Charity ¹	Hospital	Diabetes; oral health; farmworkers and their families; youth
Palm Healthcare Foundation <i>West Palm Beach, FL</i> www.palmhealthcarefoundation.org	2001	\$57,406,295	Public Charity ¹	Hospital	Access; primary care for the poor; health professions education; recruitment and retention; health promotion
Paso del Norte Health Foundation <i>El Paso, TX</i> www.pdnhf.org	1995	\$219,000,000	Private Foundation	Hospital	Long term improvements in health status of region, focusing on education and prevention; healthy communities; physical fitness; youth alcohol and tobacco use; teen pregnancy prevention; preventive health screening promotion; health services research
Annie Penn Community Trust <i>Reidsville, NC</i>	2001	\$25,000,000	Private Foundation	Hospital	Improve health and quality of life
Philadelphia Health Care Trust <i>Philadelphia, PA</i>	1996	\$102,017,586	Private Foundation	Health System	Not available
Phoenixville Community Health Foundation <i>Phoenixville, PA</i> www.pchf1.org	1997	\$34,500,000	Public Charity ³	Hospital	Access to health care; public safety; health education; disease prevention; civil, social, and economic health
Portsmouth General Hospital Foundation <i>Portsmouth, VA</i> www.pghfoundation.org	1988	\$11,940,074	Private Foundation	Hospital	Substance abuse prevention; teen pregnancy prevention; health and the family; health education and preventive health; coordination of indigent care; and, to a lesser extent, the environment, education, and the arts as they positively affect health and quality of life

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Presbyterian Health Foundation <i>Oklahoma City, OK</i>	1985	\$142,000,000	Private Foundation	Hospital	Medical research and medical education, primarily at the Oklahoma University Health Sciences Center and the Oklahoma Health Center; clinical pastoral education; community health; economic development; resource development through technology transfer
Prime Health Foundation <i>Kansas City, MO</i> www.primehealthfoundation.org	1989	\$7,000,000	Public Charity ³	Health Plan	Managed care; health care education; disease management
Quad City Osteopathic Foundation <i>Bettendorf, IA</i>	1984	\$3,579,661	Private Foundation	Hospital	Scholarships and grants for medical education
Quantum Foundation, Inc. <i>West Palm Beach, FL</i> www.quantumfnd.org	1995	\$151,250,000	Private Foundation	Hospital	School health; school-based wellness centers; behavioral health; elder health; health access
QueensCare <i>Los Angeles, CA</i> www.queenscare.org	1998	\$344,000,000	Public Charity ³	Hospital	Health care access; primary care; prevention; wellness; education and outreach
John Randolph Foundation <i>Hopewell, VA</i>	1995	\$29,728,296	Public Charity ¹	Hospital	Primary care; access to care; needs of children and elderly
The Rapides Foundation <i>Alexandria, LA</i> www.rapidesfoundation.org	1994	\$200,398,108	Public Charity ¹	Hospital	Access; behavioral risk reduction; maintenance of health for older adults; early identification of development delays; nursing workforce; organizational development and leadership
Michael Reese Health Trust <i>Chicago, IL</i> www.fdncenter.org/ grantmaker/health	1991	\$80,178,543	Private Foundation	Hospital and Health Plan	Health care; health education; limited health research, primarily for public policy and advocacy
John Rex Endowment <i>Raleigh, NC</i> www.rexendowment.org	2000	\$62,000,000	Public Charity ¹	Hospital	Children's access to health services and pediatric homes; chronic disease; dental care
Riverside Community Health Foundation ⁸ <i>Riverside, CA</i> www.rchf.org	1997	\$50,400,025	Public Charity ¹	Hospital	Inpatient and outpatient health services for children and families, low-income, and the uninsured; community health centers; health promotion; safety net; capacity building; operation of medical and dental clinics for the uninsured
Roanoke-Chowan Foundation, Inc. <i>Aboskie, NC</i>	1997	\$14,000,000	Private Foundation	Hospital	Health and general well-being
Rose Community Foundation <i>Denver, CO</i> www.rcfdenver.org	1995	\$249,005,000	Public Charity ³	Hospital	Primary prevention; access to care for low-income children, youth, and families; health policy and public health leadership; aging; education; child and family development; Jewish life
Saint Ann Foundation <i>Cleveland, OH</i> www.socstannfdn.org	1973	\$33,000,000	Public Charity ³	Hospital	Quality of life improvement for the underserved, particularly women, children, and youth

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St. David's Foundation <i>Austin, TX</i> www.stdavidsfoundation.org	1996	\$7,937,000	Public Charity ¹	Hospital	Access to health care; community health improvement through leadership and model projects that find solutions to the root causes of community health problems
The St. Joseph Community Health Foundation <i>Fort Wayne, IN</i>	2000	\$23,689,625	Public Charity ¹	Hospital	Access to care; disease prevention and health promotion; donor-restricted health interests
St. Joseph's Community Health Foundation <i>Minot, ND</i>	1998	\$2,063,539	Public Charity ¹	Hospital	Mental, physical, and spiritual well-being
St. Joseph's Health Ministries Foundation <i>Lancaster, PA</i>	2000	\$5,900,000	Public Charity ³	Hospital	Children's health; health and wellness
St. Luke's Foundation <i>Bellingham, WA</i> www.stlukesfoundation.org	1983	\$10,500,000	Public Charity ²	Hospital	Health care
Saint Luke's Foundation of Cleveland, Ohio <i>Cleveland, OH</i> www.stlukesfoundcleveland.org	1987	\$65,443,000	Public Charity ³	Hospital	General health and wellness; health and medical education; medical research; health care delivery
St. Luke's Health Initiatives <i>Phoenix, AZ</i> www.slhi.org	1995	\$96,134,300	Public Charity ³	Health System	Access to care; enabling services for women, children, and youth; mental health; advocacy and policy; healthy communities; children's insurance; provider capacity building; health system assessment; health advocacy; medical assistance
San Angelo Health Foundation <i>San Angelo, TX</i> www.sahfoundation.org	1995	\$48,469,880	Private Foundation	Hospital	Community health and wellness
San Luis Obispo Community Health Foundation <i>San Luis Obispo, CA</i>	1998	\$2,200,000	Public Charity	Blood Bank	Issues surrounding community blood supply, safety, education, and awareness of blood-transmitted diseases
SHARE Foundation <i>El Dorado, AR</i>	1996	\$61,600,000	Public Charity ¹	Hospital	Wellness and prevention; hospice care; indigent care
Sierra Health Foundation <i>Sacramento, CA</i> www.sierrahealth.org	1984	\$125,000,000	Private Foundation	Health Plan	Capacity building; children's health; other health-related programs
J. Marion Sims Foundation, Inc. <i>Lancaster, SC</i> www.jmsims.org	1994	\$63,000,000	Private Foundation	Hospital	Health and wellness
Sisters of Charity Foundation of Canton <i>Canton, OH</i> www.csahealthsystem.org/foundations.asp	1995	\$67,436,722	Public Charity ³	Hospital	Access and affordability for poor and underserved; disparities in care of racial and ethnic minorities; prescription assistance; oral health initiatives
Sisters of Charity Foundation of Cleveland <i>Cleveland, OH</i> www.socstannfdn.org	1995	\$44,000,000	Public Charity ³	Hospital and Health System	Health and education focused on the needs of the underserved, including health care access, child care, affordable housing, and job training

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Sisters of Charity Foundation of South Carolina <i>Columbia, SC</i> www.sistersofcharitysc.com	1995	\$78,000,000	Public Charity ³	Hospital	Economic and community development, including efforts to address the root causes of poverty; promoting educational success; strengthening families
Sisters of Mercy of North Carolina Foundation, Inc. <i>Charlotte, NC</i> www.somncfdn.org	1995	\$239,106,484	Public Charity ³	Health System	Health care, educational, and social service organizations that assist women, children, the elderly, and the poor to improve the quality of their lives
The Sisters of St. Joseph Charitable Fund <i>Parkersburg, WV</i> www.ssjcharitablefund.org	1996	\$20,751,914	Public Charity ³	Hospital	Health and wellness with a focus on healthy communities, healthy families, and healthy senior citizens; access for vulnerable and/or underserved populations; health ministry in faith-based congregations
South Lake County Community Foundation <i>Clermont, FL</i>	1995	\$10,817,095	Public Charity ¹	Hospital	General health and wellness
Spalding Health Care Trust <i>Griffin, GA</i>	1984	\$36,750,000	Public Charity ³	Hospital	Free health clinics; emergency equipment for fire departments; capital projects; education; social and human services
Sunflower Foundation <i>Topeka, KS</i> www.sunflowerfoundation.org	2000	\$79,000,000	Public Charity ³	Health Plan	Access to health care (health insurance, safety net, workforce); disease prevention and health promotion (obesity, tobacco use); aging (access to prescription drugs for low-income elderly, caregiving, resident-directed care); and mental health
Taylor Community Foundation <i>Ridley Park, PA</i> www.taylorcommfdn.org	1997	\$10,000,000	Public Charity ¹	Hospital	Scholarships; community support; support for Taylor Hospital
Truman Heartland Community Foundation <i>Independence, MO</i> www.gkccf.org/Nonprofit/funding_sources_glance.htm	1994	\$18,305,386	Public Charity ³	Hospital	Nutrition; public health programs; dental health; economic and community development
Tucson Osteopathic Medical Foundation <i>Tucson, AZ</i> www.tomf.org	1986	\$9,834,780	Private Foundation	Hospital	Scholarships for osteopathic students; substance abuse; health care programs
Tuscora Park Health and Wellness Foundation <i>Barberton, OH</i>	1996	\$3,100,000	Private Foundation	Hospital	Health and wellness, with special attention to the needs of the underserved
Two Rivers Health & Wellness Foundation <i>Easton, PA</i>	2001	\$15,000,000	Public Charity ¹	Hospital	Not available
UniHealth Foundation <i>Woodland Hills, CA</i> www.unihealthfoundation.org	1998	\$263,815,000	Private Foundation	Health System	Health and well-being

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Union Labor Health Foundation <i>Bayside, CA</i> www.hafoundation.org/ ulhf.html	1997	\$4,442,000	Public Charity ³	Hospital	Access to health care; education about health care; prevention of health problems; support of programs serving health care needs
United Methodist Health Ministry Fund <i>Hutchinson, KS</i> www.healthfund.org	1984	\$50,000,000	Public Charity ³	Hospital	Primary care access; oral health; health ethics; congregational health and wellness; child care
Valley Care Association <i>Sewickley, PA</i>	1999	\$7,160,916	Public Charity ¹	Nursing Home	Aging
The Valley Foundation <i>Los Gatos, CA</i> www.valley.org	1984	\$60,855,846	Private Foundation	Hospital	Research; education; social service agencies dealing with health issues
The Venice Foundation <i>Venice, FL</i> www.tvf.org	1995	\$150,000,000	Public Charity ³	Health System	Arts and culture; civic affairs; health and human services; education
Washington Square Health Foundation, Inc. <i>Chicago, IL</i> www.wshf.org	1985	\$21,926,005	Private Foundation	Hospital	Primary care; medical and nursing education; medical research
Welborn Foundation <i>Evansville, IN</i> www.welbornfdn.org	1999	\$90,000,000	Private Foundation	Hospital	School-based health and social service centers; early childhood development; healthy adolescent development; healthy lifestyles; improvements in community health status
Westlake Health Foundation <i>Oakbrook Terrace, IL</i> www.westlakehf.com	1998	\$78,000,000	Private Foundation	Hospital	General health
Williamsburg Community Health Foundation <i>Williamsburg, VA</i> www.wchf.com	1996	\$92,446,939	Public Charity ³	Hospital	Primary care; prevention; senior health and wellness; community health initiatives
Winter Park Health Foundation <i>Winter Park, FL</i> www.wphf.org	1994	\$120,000,000	Private Foundation	Hospital	Access to health care; youth, older adults, and their families
Woodruff Foundation <i>Cleveland, OH</i> www.fmscleveland.com/ woodruff/	1986	\$12,159,572	Private Foundation	Hospital	Mental health and addiction services
Wyandotte Health Foundation <i>Kansas City, KS</i>	1977	\$38,300,000	Public Charity ²	Hospital	Primary health care; prevention; intervention; education

¹ Foundation is classified under the Internal Revenue Code as a public charity with the designation 509(a)(1) traditional.

² Foundation is classified under the Internal Revenue Code as a public charity with the designation 509(a)(2) gross receipts.

³ Foundation is classified under the Internal Revenue Code as a public charity with the designation 509(a)(3) supporting organization.

⁴ The Allegany Franciscan Foundations' assets come from joint operating agreement divestments and the assets of an existing hospital foundation.

⁵ Community Health Endowment of Lincoln is a municipal fund.

⁶ Community Health Partnership was formerly known as Friends of Public Health.

⁷ Eden Township Healthcare District is a local government agency.

⁸ Riverside Community Health Foundation was formerly known as Community Health Corporation.

Understanding the Tax Status of New Health Foundations

Foundations that receive assets from the conversion of nonprofit health care organizations can operate under several different tax status categories. The type of tax status they obtain will affect their operations, both directly and indirectly, because it carries with it certain regulatory requirements and operational expectations that have implications for the foundation's structure, including board size, staffing structure, and lobbying activities. Choice of tax status is revocable, and foundations do find reasons for changing their tax status after they have gained some experience in philanthropy. Following are definitions of the types of tax status new health foundations may obtain from the Internal Revenue Service (IRS).

501(c)(3) Tax-Exempt Organization

This is an IRS designation that entitles entities organized exclusively for charitable, educational, or scientific purposes to be exempt from most federal taxes. Many states honor the 501(c)(3) designation and confer similar exemptions for state and local taxes. Several different types of foundations fall under the 501(c)(3) tax category.

Private Foundation. A private foundation is a grantmaking foundation with an endowment from a single source such as an individual, family, or corporation. Private foundations generally do not engage in direct charitable activities but instead make grants to other nonprofit organizations. They do not raise funds from the public and must allocate assets each year to equal about 5 percent of their endowments. The funds available for grants and administrative expenses generally come from their endowment income. Private foundations also pay a 1 percent or 2 percent excise tax to the federal government as determined by an IRS formula. Subsets of private foundations include: independent foundations, with a board selected independently of the donor(s); family foundations, in which the donor or the donor's family controls the board; and corporate foundations, in which the donor corporation has selected the board.

Public Charity. A public charity is a tax-exempt religious, educational, or social service organization that receives regular contributions from several sources such as individuals, corporations, private foundations, government, and sometimes fees for services. These organizations may both operate programs and make grants. All public charities are recognized as 501(c)(3) organizations under the Internal Revenue Code (IRC). Within the 501(c)(3) category, there are subdivisions for further classifying different types of public charities, including:

- **509(a)(1) traditional.** This type of public charity receives funds from public donations and/or government. It generally must meet an IRS public support test requiring that, over the most recent four-year period, its support from public sources equaled or exceeded one-third of its total support. Community foundations – which are organized to develop, receive, and administer endowment funds from private sources and manage them under community control for charitable purposes – are typically acknowledged as 509(a)(1) entities in the IRC.
- **509(a)(2) gross receipts.** This type of public charity must raise more than one-third of its total support from any combination of gifts, grants, contributions, or membership fees and gross receipts from admissions, merchandise sales, or services provided in relation to its tax-exempt function.
- **509(a)(3) supporting organization.** This type of organization is a nonprofit corporation with an established relationship to an existing public charity, often a community foundation or a religious order. Supporting organizations do not have to meet a public support test, and they generally receive grantmaking, investment, and administrative assistance from the nonprofit with which they are affiliated.

501(c)(4) Social Welfare Organization

This section of the IRC identifies a tax-exempt organization, known as a social welfare organization, that is allowed to lobby. These organizations include political or lobbying groups such as Common Cause or the American Association of Retired Persons. They are not obligated to spend any portion of their income or endowment on charitable activities and are not required to report the same detailed information as private foundations. A few new health foundations have obtained this status if they resulted from the sale of a 501(c)(4) medical association, insurance company, or other type of organization that had the 501(c)(4) status.

About GIH

Grantmakers In Health (GIH) is a nonprofit, educational organization dedicated to helping foundations and corporate giving programs improve the nation's health. Its mission is to foster communication and collaboration among grantmakers and others and to help strengthen the grantmaking community's knowledge, skills, and effectiveness. GIH is known today as the professional home for health grantmakers and a resource for grantmakers and others seeking expertise and information on the field of health philanthropy.

GIH generates and disseminates information about health issues and grantmaking strategies that work in health by offering issue-focused forums, workshops, and large annual meetings; publications; continuing education and training; technical assistance; consultation on programmatic and operational issues; and by conducting studies of health philanthropy. Additionally, the organization brokers professional relationships and connects health grantmakers with each other as well as with others whose work has important implications for health. It also develops targeted programs and activities, and provides customized services on request to individual funders. Core programs include:

- **Resource Center on Health Philanthropy.** The Resource Center monitors the activities of health grantmakers and synthesizes lessons learned from their work. At its heart are staff with backgrounds in philanthropy and health whose expertise can help grantmakers get the information they need and an electronic database that assists them in this effort.
- **The Support Center for Health Foundations.** Established in 1997 to respond to the needs of the growing number of foundations formed from conversions of nonprofit hospitals and health plans, the Support Center now provides hands-on training, strategic guidance, and customized programs on foundation operations to organizations at any stage of development.
- **Building Bridges with Policymakers.** GIH helps grantmakers understand the importance of policy to their work and the roles they can play in informing and shaping public policy. It also works to enhance policymakers' understanding of health philanthropy and identifies opportunities for collaboration between philanthropy and government.

GIH is a 501(c)(3) organization, receiving core and program support from more than 200 foundations and corporate giving programs each year.

