

# community**matters**

A QUARTERLY NEWSLETTER FROM THE COMMUNITY FOUNDATION FOR GREATER ATLANTA

FALL 2010

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Client receives dental care at the Fayette CARE Clinic.



The Community Foundation  
FOR GREATER ATLANTA

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connecting passion with purpose

Medical professionals consult with each other at Fayette CARE Clinic.

# Above and beyond treatment

## GREAT GRANTS



**“Now more than ever so many people can’t afford to take care of themselves and their families. The Fayette CARE Clinic is here for this growing group of residents in our community.”**

In Fayette County, roughly 18 percent of residents are uninsured. Research tells us that these individuals have higher incidences of poor health and are more likely to succumb to illness than those with insurance. Poor health has a clear physical impact on individuals but it also has significant economic consequences on a local economy due to lost earnings and a decrease in productivity. The Fayette CARE Clinic is striving to fill the gap in its local health care system and create a stronger Fayette County community.

Each year, the Fayette CARE Clinic provides free routine, non-emergency, medical, dental and vision services to nearly 700 uninsured and working poor residents of Fayette County. The Clinic and its volunteer staff provides direct medical care as well as education and prevention services to promote the health and wellbeing of some of the community’s most at-risk. Central to its work is the Clinic’s philosophy to provide “compassion and respect for everyone.”

“Many of our neighbors must make a decision between food, housing or paying for their healthcare,” says Sheryl Watford, executive director. “The difficult economic times have not only affected the income of individuals but businesses have also been forced to cut coverage of their employees. Now more than ever so many people can’t afford to take care of themselves and their families,” she says. “The Fayette CARE Clinic is here for this growing group of residents in our community.”

Recently, Fayette CARE Clinic received funding support from the Fayette Fund, a local fund of The Community Foundation. In addition to the \$6,000 general operating support grant, the Fayette Clinic received two EKG machines through The Community Foundation’s *An Extra Wish* program, as well as a \$50,000 donor-advised grant. For the Clinic, which operates solely from donations and local business and community support, every dollar that’s given counts.

As the needs increase, Watford and the Fayette CARE Clinic board are investigating how to work more effectively internally and with other local health organizations. One such effort is the Clinic’s “Coordinated Collaborative Care” program. “Once finalized, it will help us work more efficiently as a community of providers,” says Watford. “Right now we might have five or six organizations seeing the same patients without a clear idea of the type or extent of services being provided. Is there repetitiveness going on? Can we collaborate on programs for diabetes or depression?” she asks.

Since its beginning, Fayette CARE Clinic has successfully established partnerships to recruit healthcare practitioners and other volunteers and acquired donated services, as well as in-kind support such as office equipment, medical equipment and supplies. “Moving forward, we know collaboration will be a critical component to the work we do. All of us will have to look at how we share resources and serve patients. We are serious about reexamining how we operate and the way we deliver services,” Watford says.

An additional area the Clinic continues to explore is its specialty services such as dermatology, plastic surgery and physical therapy. While such services may not seem traditional for a free medical clinic, Watford believes this is where the Fayette CARE Clinic stands out. “It’s not just about healing or fixing someone but also getting them back to where they can take care of themselves, have a quality life and be a contributing member of society.”

“I remember a gentleman who was in a wheelchair who assumed he wouldn’t walk again and seemed to have just given up. We began physical therapy with him, every week for two months. He received the same level of quality care he would have gotten if he had insurance and been able to afford it. The therapists worked with him and you could see the joy and purpose he began to regain during that time period. After those two months, he was walking on his own. That’s the work we do here.”

For more information about the Fayette CARE Clinic, visit [www.fayettecareclinic.com](http://www.fayettecareclinic.com). ♦

## Letter from the President

It's not easy to get up and walk the streets of Atlanta at 5 am to talk with homeless individuals. But sometimes, you have to come face to face with an issue to truly understand what's happening in your community. Recently, I participated in the Regional Commission on Homelessness' program Street to Home Outreach to spend a morning trying to get just 10 homeless individuals to accept the offer of a safe space and a bed.



I thought to myself —“well, 10 beds doesn't seem like very many, so we'll probably fill up quickly.” I couldn't have been more wrong. So many individuals in dire circumstances refused the help and simply weren't interested. It was absolutely heartbreaking to walk away from these men and women in incredibly vulnerable circumstances and wonder how long they'd be able to survive on their own. There was one woman in particular who was mentally ill and couldn't remember where she came from and how she got there. Fortunately, she was one of the 10 who accepted a place to stay.

Participating in this program reminded me of our recent work on Homelessness and Healthcare. So often the reason for homelessness has been an issue of health, whether it's mental illness, drug addiction or physical issues requiring expensive medicine. Being able to respond to the health needs in our community is a major priority of The Community Foundation, and understanding how that intersects with other issues is incredibly important.

Over the years our donors have readily responded to the homeless needs in our region, whether that's been Horace Sibley as the leader of the Regional Commission on Homelessness, Cecil and Amy Conlee and their support of Central Presbyterian Outreach and Advocacy Center or Michael and Ann Kay and their support for women and children at the Gateway Center. And one of the main reasons our donors have been able to quickly take action is because of the flexibility and ease of use of their donor-advised funds here at The Community Foundation. Donor-advised funds continue to provide a significant amount of philanthropic dollars in our community and beyond, and during this season of giving, we want to remind you that we are here to help guide you and provide the support you need to understand what's happening on the ground in your community and how your philanthropy can make a difference.

*Alicia Philipp*

ALICIA PHILIPP  
President

## Gift ideas during this giving season

Looking for a new way to give back this year? Below are a few ideas for you and your family to consider as we approach the end of 2010.

- We're quickly approaching some of the chilliest months of the year. In metro Atlanta, it is estimated that there are 22,000 individuals without shelter, many of whom are families including children. Consider contributing your coats and making a financial contribution to organizations helping to feed and clothe the homeless.
- Instead of or in addition to giving gifts to family members, ask each person to contribute money or time to benefit a nonprofit. Have each family member present a nonprofit, and the one receiving the most votes receives the gifts.
- Give the gift of sharing your story. Ask the youngest person in the family to interview the oldest person in the family. Some questions might include:
  - What memories do you have of your childhood?
  - What was the most challenging thing you ever did?
  - What experience has given you the most satisfaction?
  - What do you want to be remembered for?Consider taking a trip to WABE's offices to record your story for StoryCorps Atlanta.
- Visit a nonprofit together. When you return home, talk about what each of you saw and heard over a family meal.
- Take an hour out of your day, and do a values exercise with a loved one. Talk about what matters most and how your philanthropy reflects your values.
- Contact your philanthropic advisor for ideas on giving and values exercises or to schedule a visit to StoryCorps Atlanta. ♦

# Keeping donor-advised funds in the legislative conversation

## NEWS FROM THE FIELD



Andrew Schulz, Vice President, Legal and Government Relations, Council on Foundations

Partnering with individuals and families to better understand their philanthropic passion is what drives us at The Community Foundation. By providing extensive knowledge about critical issues in our region and the nonprofits making a difference, we're able to help donors make informed decisions about investing in nonprofits and community solutions.

And it's because of these generous donors that we're able to make a significant impact each year.

In 2009 The Community Foundation made a record \$141 million in grants to nonprofits, and almost \$95 million of that was through donor-advised funds. In addition, donors invested more than \$88 million in their current donor-advised funds with us to continue their personal philanthropy.

Donor-advised funds as a charitable giving tool continue to explode in popularity. In July, *The Chronicle of Philanthropy* reported that, "Seventeen groups [that facilitate donor-advised funds], nearly all of which have a fiscal year that ends in June, said in response to a new *Chronicle* survey that gifts to their donor-advised funds had increased from the 2009 to 2010 fiscal years." Many attribute this to the simplicity of setting up a donor-advised fund as well as the tax advantages. In addition, private foundations are also seeing the benefit of either converting to a donor-advised fund or using the tool in addition to the foundation for support with information gathering.

**With such a significant impact in our region and throughout the country, many in the community foundation field often wonder why donor-advised funds have been left out of the conversation with Congress when it comes to additional tax benefits during a disaster or community need.**

"Setting up a donor-advised fund allows donors to focus on their philanthropy and not the mechanics," says Rob Smulian, vice president of philanthropic services. "With a private foundation, time must also be spent on audit responsibility, tax considerations and legal support. Donor-advised funds allow donors to pursue their philanthropic goals while leaving the audit, tax and legal details, as well as fund administration, to The Community Foundation. Plus, donors have the advantage of working with The Community Foundation's knowledgeable staff members who can provide extensive information about family philanthropy as well as issues in our region and organizations making a difference."

The number of donor-advised funds nationally at more than 122,500 far surpasses the estimated 64,000 private foundations in our country. And as of 2007, assets in donor-advised funds reached \$31 billion in all organizations—\$16.5 billion of which is in community foundations. While these funds comprise about 33 percent of the community foundation sector's total assets of over \$50 billion, they also make up 62 percent of the grants. At The Community Foundation for Greater Atlanta, donor-advised fund grants make up more than 80 percent of our total grantmaking each year, and the annual payout across all donor-advised funds regularly tops 25 percent.

With such a significant impact in our region and throughout the country, many in the community foundation field often wonder why donor-advised funds have been left out of the conversation with Congress when it comes to additional tax benefits during a disaster or community need. Recently this has been an issue with both the IRA charitable rollover and critical disaster relief. We spoke with Andrew Schulz vice president, legal and government relations at the Council on Foundations to learn more about why this was the case.

"There are historic reasons from about five or six years ago when there were some serious questions about the rampant and unapologetic abuses of donor-advised funds by a select few," says Schulz. "It was so unashamed that it was a publicly evident blot on the reputation of donor-advised funds, and the charitable giving vehicle ended up on the IRS dirty dozen list."

Since that time, the Pension Protection Act was passed in 2006, and it provided both a detailed definition of donor-advised funds and new rules to address potential abuses of donor-advised funds and supporting organizations. As a result of this Act, many of the previous offenders were no longer in operation creating a clean slate for the many groups doing effective philanthropy with these tools.

"The Pension Protection Act cleared up the serious problems by a few, and as a result donor-advised funds

were removed from the IRS dirty dozen list,” says Schulz. “Currently there are audits under way at several community foundations, and the majority of them are quite clean. While it was frustrating that so many had to pay the price of a few, it has also been a validation of the sector seeing how organizations are moving forward.”

It’s within this context that Hurricane Katrina devastated the Gulf Coast in 2005 and Congress looked for ways philanthropy could provide support. They passed a comprehensive disaster relief bill focused on charitable giving, the Katrina Emergency Tax Relief Act, which included a number of charitable incentives. An important incentive was one that gave taxpayers a one-time chance to deduct charitable contributions up to the entire amount of their incomes. Unfortunately, the tax break did not cover money given to donor-advised funds. Congress specifically excluded donor-advised funds from this incentive.

“The powers that be in the Senate staff and the Senate Finance and House Ways and Means committee were concerned about the ability of a few to do more harm, so donor-advised funds were left out,” says Schulz. “Unfortunately, a few glaring abuses defined the vehicle.

“Disasters by their nature are unpredictable, so when every subsequent disaster relief comes up again, it is expedient to mimic exactly the Katrina Act. Legislators, looking to respond immediately and adopt legislation quickly, take something that’s already been passed once for Katrina and adapt it to work for the current disaster. It becomes a shortcut so they don’t have to fight with colleagues about what’s new in the bill, and donor-advised funds are left out more out of habit than any deliberate policy rationale.”

In addition to disaster relief, donor-advised funds have been left out of the recent IRA Charitable Rollover as well. First enacted in 2006, the IRA Charitable Rollover allowed individuals who have reached age 70 ½ to exclude from their income up to \$100,000 a year in retirement plan assets if they contribute the money to a qualifying charity. However, the act excludes gifts to donor-advised funds. Some donors chose not to take advantage of the IRA charitable distribution because they couldn’t make distributions to their advised funds while others chose the option of making a permanently restricted gift that benefited a single charity or to unrestricted general support to a community foundation. By not allowing donors to make IRA distributions to advised funds, Congress in essence took away an individual’s ability to take advantage of the giving incentive now but to make choices about how best to use those charitable gifts as the needs of the community unfold over time.

“The IRA Charitable Rollover is one of those sad stories,” says Schulz. “Yet again donor-advised funds were left out of the charitable incentive because of the actions of a few. In most conversations I’ve had with lawmakers urging them to include donor-advised funds, I don’t hear substantive arguments that it’s not the right thing to do. Instead, the issue is how much does it cost. Given the politics of the economy and concern about federal deficits and national

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**A** donor-advised fund is The Community Foundation’s most popular and flexible giving vehicle. It allows you to donate now and recommend grants to specific nonprofits at a later time. Using a donor-advised fund, you can make a donation to your fund, receive a tax deduction in the year of the donation, and then have you and your family remain actively involved in the fund’s charitable grantmaking for unlimited generations. A donor-advised fund at The Community Foundation can make grants to any charity in the United States and internationally in many cases, including houses of worship, schools and universities. The Community Foundation minimum for a donor-advised fund is \$5,000 with a requirement that the fund size reach \$50,000 by the third year. Reasons to create a donor-advised fund with The Community Foundation include:

**Tax Benefits** Gifts receive the maximum tax advantages for income, gift and estate tax purposes.

**Knowledge Expert** Staff provides extensive information on nonprofits in our 23-county region ensuring that your gift is going to a well-qualified organization.

**Ease of Use** Creating a fund is simple and does not have the same compliance and tax requirements as a private foundation. We also can receive many kinds of assets as contributions.

**Shared Interests** We bring donors together through various events and engagement opportunities to learn from each other and share ideas.

**Trust** With almost 60 years’ experience building our community’s charitable resource, you can be assured we are here for the long-term. Our role is to build and protect this resource to address current and future concerns.



# Supporting the health of individuals and

## ISSUES IN OUR REGION

**W**hen we talk about the health of a community, we mean so many different things—safe and walkable neighborhoods, strong schools, affordable housing, a thriving arts scene and more. But each of our communities is only as healthy as the individuals who make up those communities.

**The Community Foundation has long prioritized healthcare through our work with donors, nonprofits and local communities, and we've seen many other partners in the region make significant impacts as well.**

Our nation and our region has been critically focused on improving healthcare for individuals, whether it's about providing more affordable and accessible healthcare at a national level or about one of our region's largest public hospitals regaining its financial footing. Healthcare is an issue that touches us all. It may be through a personal connection with a family member suffering from cancer or a friend struggling with addiction, or it may be a community concern about children and rising obesity rates or the homeless individual who cannot afford medication for mental illness.

Health and healthcare are also intimately connected to so many of the critical issues in our communities. Neighborhoods that have higher rates of obesity, diabetes and heart disease are typically lacking healthy food options at quality grocery stores and safe, walkable streets. Higher rates of foreclosure and homelessness occur when individuals cannot afford the medication they need. Increases in cases of asthma and allergies are directly connected to air pollution that continues to grow with our region's congestion woes and limited transit options.

The Community Foundation has long prioritized healthcare through our work with donors,

nonprofits and local communities, and we've seen many other partners in the region make significant impacts as well. Below are just a few examples of The Community Foundation's support for healthcare as well as others' efforts in our region.

• **The Philanthropic Collaborative for a Healthy Georgia** brings together foundations in Georgia to share ideas and resources related to the health of our communities. Started in 1999 through a series of conversations by the Healthcare Georgia Foundation, the Philanthropic Collaborative has become a unique partnership helping foundation staff and trustees become more informed about health issues and making more of an impact through grantmaking. The Collaborative works directly with Georgia State University to sponsor symposia, workshops and policy papers that help funders better understand Georgia's unique health issues and challenges and how philanthropy can play a significant role. Most recently, The Community Foundation worked with the Collaborative on strengthening the region's health safety net for the under and uninsured. The health "safety net" refers to our region's connections and accessibility of health services and providers critical to our vulnerable populations. This is primarily focused on physical health services and providers but also

Healthcare Georgia Foundation's statewide Listening Tour reports



# communities

includes mental health and social support services. Throughout 2008–2009 the Collaborative completed a year-long comprehensive study of the safety net, learning about the uninsured, financing mechanisms and best practices to improve access to primary care. Partners also included Kaiser Permanente and United Way.

- A frequent partner of ours, the **Healthcare Georgia Foundation** focuses on improving the affordability, accessibility and quality of healthcare for all Georgians, particularly among underserved individuals and communities. Their unique “Voices of the Community–Listening Tour” provides a personal perspective on how individuals and families throughout our state are dealing with limited healthcare. Through a series of one-on-one interviews with community advocates and service providers in various regions, this regularly produced publication offers a view into some of the common issues we share statewide and what funders, nonprofits and advocates can do. The Healthcare Georgia Foundation also conducts a biennial convening of its grantees, partners and community leaders to create an opportunity for the nonprofit community to network, exchange ideas, build technical skills and strengthen their ability to fulfill their missions.

- With support from Kaiser Permanente and multiple partners in the Southeast DeKalb community of Belvedere, The Community Foundation works with **Healthy Belvedere** to improve healthy eating and active living within the neighborhood. Residents, businesses, faith-based groups and local policymakers have all been involved in creating a healthier community by providing input into a community action plan and by generating ideas for programs supported by Healthy Belvedere. Residents and civic leaders receive small grants to support projects such as walking clubs, sidewalk improvements, community gardens, lighting and traffic calming improvements and Safe Routes to School. While the

## What the Patient Protection and Affordable Care Act means

Information provided by Georgia Health Policy Center

In Georgia, the healthcare reform is expected to reduce our current uninsured rate of 19% down to 5% in four key ways:

**Improved public insurance** After full implementation of health reform, the percentage of people on Medicaid and PeachCare will increase from 12% to 17%.

**Improved private insurance** Individuals who once were ineligible for coverage as a result of poor health can participate in a health insurance exchange. Health insurance companies will be able to contract with a government agency or nonprofit organization to participate in such an exchange that will allow small businesses and individuals to select from a range of insurance plans.

**Improving healthcare quality** There will be increased focus on improving the quality of the healthcare delivery systems including implementing a uniform strategy for collecting and analyzing healthcare data, encouraging interdisciplinary treatments as well as streamlining and coordinating care and creating quality-driven incentives and penalties for providers.

**Improving health through prevention and health promotion** These efforts will be coordinated by a national council, supported by research and innovation, and implemented through insurance coverage requirements and state and community programs. There will be a significant focus on prevention and wellness including community transformation grants provided to reduce chronic disease and promote positive health behaviors.

The most immediate changes that will be felt by many over the next several months include insurers will be required to offer coverage to children with pre-existing conditions; will have to allow many young unmarried adults to stay on their parents' policies up to age 26; cannot impose lifetime limits on coverage of “essential health benefits”; and cannot charge co-payments for recommended preventive services.

To learn more about how the healthcare reform is affecting individuals, organizations, employers and the state, please visit the Georgia Health Policy Center's website at [www.qysps.gsu.edu/ghpc](http://www.qysps.gsu.edu/ghpc). They have created issue briefs on each of these topics that are accessible and easy to understand.

outcomes are centered on improving health in the neighborhood, the key focus is ensuring full community engagement and partnership to work with current leaders and develop new ones to carry the issues forward.

• The **Georgia Health Policy Center** improves health at the community level through their work based on policy, research and programs. These communities may be based on specific geographic areas, income levels, types of individuals and more. While their focus is on Georgia, they also serve as a federal resource for the Health Resources and Services Administration to work in over 200 communities around the country. One of their key priorities is to engage and educate Georgia legislators about the healthcare system and how to improve access. The Center makes significant efforts to provide objective, evidence-based information to ensure a neutral and safe space for legislators to have discussions about a critical issue. They do this in four main ways:

**Ongoing educational activities**—providing a small book that includes basic level terms about healthcare including commonly used acronyms.

**Hot Topic sessions**—bringing a group of legislators together for an informative discussion on a critical topic in the region such as certificate-of-need.

**Legislative Health Policy Certificate program**—targeting the health House and Senate Committees with deep education offerings through an eight session program focused on the larger systems that affect health. The first four sessions focus on health status, financing, access to care and how to evaluate the health system, while the second half of the sessions include topics chosen by legislators. Previous topics have been child obesity, children's behavioral health, trauma care, mental health and health reform.

**One-on-one relationships with House and Senate leadership**—providing answers to individual questions and meeting about broader cross-cutting issues.

• **Grady Memorial Hospital** is one of the largest public hospitals in the U.S. and the only level 1 trauma center within a 100-mile radius of Atlanta. Over the past several years, many in the Atlanta region became familiar with the leadership and financial struggles that were plaguing the institution while also recognizing how essential it was in meeting critical health needs. In 2007, local businessman and community leader Pete Correll joined with several others in the community to save Grady. The group eventually replaced the chief of the hospital, brought in more than \$300 million in donations for improvements and transferred control of the hospital to a new corporate board. In 2008, with the promise of such a tremendous transformation, the Robert W. Woodruff Foundation pledged \$200 million to Grady over four years for capital needs. Woodruff approached The Community Foundation to serve as an efficient channel for the first \$50 million annual installment for Grady, and has released additional \$50 million installments to The Community Foundation, in 2009 and 2010, respectively, to be disbursed to Grady based on Woodruff's guidance.

Improving the health of our communities and the individuals who make up those communities creates a stronger quality of life for all of us. Health and healthcare are deeply connected to multiple critical issues in the Atlanta region, and with the support of strong nonprofits, passionate donors and innovative funders, we'll continue to make significant investments and improvements in this area. ♦

## The Community Foundation's investment toward health

2009: \$52,901,928.23 (579 grants)

2008: \$23,539,581.96 (673 grants)

## Recent 2010 Health Grants

**Good Samaritan Health Center for Cobb** received \$102,500 in general operating support from the Common Good Funds program to help continue efforts to provide services for patients in the Cobb County community without health insurance or the means to afford care.

**Visiting Nurse Health System** received a \$1,000 donor-advised grant to support its mission to help people manage their health and recover from illness in the comfort of their own home.

**The Center for Black Women's Wellness** received \$25,000 in general operating support from the Atlanta AIDS Fund to support its work to provide free and affordable services to empower black women and their families toward physical, mental and economic wellness.

**The Shepherd Center** received a \$1,000 donor-advised grant to support its nationally ranked work of providing specialized medical treatment, research and rehabilitation for people with spinal cord injury and brain injury.

**Piedmont Hospital** received a \$10,000 donor-advised grant to support its 100-year tradition of providing world-class medical care.

**The Fayette CARE Clinic** received \$6,000 in general operating support from the Fayette Fund to aid efforts to provide free routine, non-emergency, medical, dental and vision services to uninsured, working residents of Fayette County. ♦



# Philanthropy shaped through experience

Jackie, with her two daughters,  
Alice Tirch and Helen Montag

**F**or Jackie Montag, her passion for children's healthcare stems from a personal experience. She remembers well her time at Egleston Children's Hospital when her son Ned was admitted for a minor procedure. At the time, the hospital was just a 100-bed facility but offered the same level of compassion and care it does today, she says. "I was so impressed at how they treated the families with respect and how they went beyond medical or technical knowledge but served the whole child and family."

So touched by that experience, Jackie wanted to give back to the place that gave so much to others. Eventually, she would serve on both the Egleston and Children's Healthcare of Atlanta boards and devote herself to championing for their work. "If we don't have healthy children, we don't have a healthy future. It's very important for me to give back because I've been given so much," she says. "I enjoy being a part of such worthwhile organizations. You feel so rewarded when you see the positive changes you've been able to make through giving."

Jackie recognizes the importance of strong management and operations of a healthcare institution. She also knows another critical piece to doing business—compassion. "You can find many organizations that are well run, but you don't always find the heart. These hospitals have to make tough decisions and deal with tough situations every day," she says. "When you look at the millions of dollars in indigent care Children's Healthcare gives and the personal approach they take in their work, you feel like they treat each patient just as they would their own child."



"Life has handed some of these children such hard circumstances. Many recover and rebound but many don't. If I can help in any way to make things better, it gives me great pleasure to do so. You can give money to support the work of these organizations, but you can also give your time. In fact, lots of people can give money but only you can give your time. It's your unique contribution that's needed just as much. It could be volunteering directly at the nonprofit, collecting things in need or encouraging others to give," she says.

"I remember during my son's recovery at home we wanted to do an activity that would bring the family together. We went to the local Goodwill, which was working with a company to package pieces for the game Monopoly. We ended up repackaging play money as a volunteer project," she says. "My kids saw the importance of doing something for others, and the fulfillment that comes when you give. Those values have stayed with them through adulthood."

Jackie says her upbringing and her faith have contributed to her sense of community and the importance of philanthropy and generosity in her life. In addition to serving in leadership roles throughout Children's Healthcare of Atlanta, she has been actively involved with The Temple, Skyland Trail, Atlanta History Center, Atlanta Girls School, Westminster Schools Parents Council, Visiting Nurse Association, United Way and The Community Foundation for Greater Atlanta. ♦

## PROFILES IN PHILANTHROPY

"If we don't have healthy children,  
we don't have a healthy future."

debt, in my opinion it has become more of a pricing issue than anything else.

“The underlying problem here is that in their pressing need to find additional sources of revenue, government has lost some of their appreciation of the value of the philanthropic sector. What I worry about is the reluctance to forgo federal revenues even though most know intuitively that every dollar given to the sector produces real returns on investment for society. Some recent attempts to quantify that statistically suggest that every dollar the federal government gives up to the philanthropic sector can be leveraged 8 to 1 in terms of societal return. But with fiscal concerns what they are, it’s easy to get short-sighted and forget about the long-term value of investing in the charitable sector.”

Another obstacle to including donor-advised funds in the IRA rollover provision is even more attenuated to the substance of the issue—arcane legislative rules. The IRA Charitable Rollover expired on December 31, 2009, along with a host of other tax provisions unrelated to the philanthropic sector. The effort to restore each of those provisions has been underway since the early part of the year, and so the IRA rollover is lumped together with those other expired provisions as part of a much bigger tax extender’s bill. But by definition, an extender’s bill doesn’t create new law but extends existing (or recently expired law) by simply changing (or extending) the expiration date—here it would be from 12/31/09 to 12/31/11—so that the law gains new life.

Because donor-advised funds were excluded from the original provision, “if we try to get Congress to include donor-advised funds now, or make other changes like remove the cap on how much you can contribute or lower the age at which you can take advantage of the incentive, that’s not extending current law,” says Schulz. “That’s creating new law.” If they open this up for IRA rollover, then other provisions might get opened and bipartisan gridlock occurs and it stalls. There’s a zero percent chance that any changes will occur with the IRA Charitable

Rollover other than extension during the current session, and I’m not even sure extension will happen.”

### What can you do?

While the outlook for this year is bleak, the issue is far from hopeless. The next legislative session is right around the corner and time is on our side. The solution to ensuring donor-advised funds become part of the charitable giving conversation is to make sure legislators know ahead of time the value and the role of these funds. Many policy-makers simply don’t recognize the impact individual and family donors are able to make in their communities or the constituents who are benefitting from this giving as well. By sitting down and speaking with your Congressional representative, you can share the story of how donor-advised funds are an incredibly flexible giving tool allowing you and your family to be engaged in philanthropy.

“Congress legislates anecdotally,” says Schulz. “They understand issues conceptually, but what they don’t understand is ‘what does that mean in my community?’ Every donor needs to visit his or her legislator and say ‘this is what we’re doing with my donor-advised fund and this is why it’s valuable to us.’ And in particular, those stories on the disaster relief front are important. When we get in disaster relief mode, members of Congress conflate charity and philanthropy and they think it’s the same thing. Yes, there was an immediate compassionate reaction of giving, but there’s also the long-term approach of philanthropy, and stories about how donor-advised funds have been investing for the long haul with the significant problems of the disaster are helpful.

“These grassroots efforts of educating lawmakers about the value of donor-advised funds and how they’re not just these charitable checkbooks, but they’re making a significant impact in communities can go a long way in improving future legislation. We’re hopeful that the legislative environment can change in the next two years. Every member of Congress has so many issues they care about, and taking the time to talk to constituents about the good in their communities is incredibly important.” ♦

## Why I chose a donor-advised fund, **Ralph Edwards, fund advisor**

Some 15 years ago as I was struggling to figure out how to be more effective in my modest but growing philanthropy interests, I was also becoming aware that the actuarial tables were beginning to look less favorable to me. I, therefore, had an interest in introducing my two lovely daughters to philanthropy. But they, like me, had never been trained to be organized or intentional in our gifting, yet we had a growing capability.

In a nut shell, we all three needed “training wheels” to learn how to be more effective, and The Community Foundation was recommended by a good friend to whom I will always be grateful.

Today, although we are still in training, we are able to administer a much more effective program that we hope will continue to grow. The extra special benefit of working with the Foundation has been the thrill of watching my two daughters grow in their roles and work with our expert helper, Audrey Jacobs, directly.

Each year, I allocate more and more giving responsibility to them realizing that there will be a time when they will be having 100% of that pleasure. And now I feel comfortable that they will be both able and enthusiastic about that responsibility using the tools and support of Alicia, Audrey and other staff members. Those “training wheels” are never more than a phone call away. ♦

# Planning corner: Charitable giving outlook

## FOUNDATION HIGHLIGHTS

BY OLEN EARL, DIRECTOR OF GIFT PLANNING



Olen Earl

There has been much speculation in recent months regarding potential changes to the estate and income tax law that could affect incentives for charitable giving. As it stands, unless Congress takes action, the current tax rates will revert to pre-2001 rules—raising income tax rates, phasing out tax deductions, lowering estate tax exemptions and raising the estate tax rates. Though these changes would certainly alter the playing field for charitable giving, it's unclear what Congress will do or when. While tax incentives undoubtedly play a role in shaping individuals' giving, more important are their own personal financial circumstances and philanthropic values.

If you own appreciated stock that has rebounded with the market, now may be a good time to consider donating that stock to reduce your taxes for 2010 and support your current philanthropic objectives. For those who have incurred capital gains due to the sale of a business or real estate or who have increased taxable income due to a Roth IRA conversion, a charitable gift in 2010 can help offset taxes resulting from those transactions.

At The Community Foundation, we find that donor passion and interest around philanthropy are what most heavily influences giving. More than 80 percent of our donors report the number one reason they give is the desire to improve quality of life, focusing on a particular interest or issue, or supporting a favorite nonprofit, faith-based or educational institution. Continuation of that support has more to do with their commitment to making a difference than prospective changes to tax law.

As you wrap up your giving for 2010, remember that The Community Foundation accepts a wide variety of assets, including direct and wire transferred cash, publicly traded stock, mutual funds, bonds and other debt obligations, real estate, interest in privately held companies, restricted stock or intangible/intellectual property. To get going, donors can log into DonorCentral via our website or contact your philanthropic advisor at 404-688-5525. ♦

## WELCOME TO OUR NEW FUNDS

established between May 1– October 19, 2010

Mary Alice and Albert Anderson Fund

Allegra Charitable Fund

Centers of Hope Atlanta Initiative Fund

John Kruger Donor-Advised Fund

Audrey B. Morgan – Atlanta Ballet Fund

Emory University Alzheimer Disease  
Research Center Fund

Atlanta Pension Review Panel Fund

Stephen G. Franks Family Fund

Robert L. and Susan L. Nardelli  
Family Fund

## UPCOMING EVENTS

### November 4

Annual Meeting, registration at 2 pm, program begins at 3 pm. The Temple at 1589 Peachtree Road

### November 10

Nonprofit Scholarship class, *After the Grant*

Time: 9 am–4 pm.

Register: Visit Learning Events & Opportunities page at [www.cfgreateratlanta.org](http://www.cfgreateratlanta.org)

### November 11

Nonprofit Scholarship class, *Online Marketing Strategies & Techniques*

Time: 9:30 am–12:30 pm

Register: Visit Learning Events & Opportunities page at [www.cfgreateratlanta.org](http://www.cfgreateratlanta.org)

### December

Grant award announcement for 2010 AIDS Fund grantmaking

### December 14

Deadline for donor grant requests to be considered for 2010 grants

### December 31

Deadline for contributions to donor-advised funds for 2010

### January 23–25

Council on Foundations Family Philanthropy Conference, New York City

### February

Grant award announcement for Grants to Green Fall 2010, Morgan Fund 2010 and Newton Fund 2010 grantmaking

### February

Donor Smart Giving Series

## Our Mission

The Community Foundation for Greater Atlanta strengthens our region by providing quality services to donors and innovative leadership on community issues.



Confirmed in Compliance with National Standards for U.S. Community Foundations

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## Donor-advised

A \$150,000 donor-advised grant was given to **Care & Counseling Center of Georgia** to support its work to provide counseling, care and education to individuals, couples, families and organizations.

**Atlanta Humane Society** received a \$5,000 group grant from youth participating in Planet Philanthropy 2010. Each year, young people attend this annual event to learn about the nonprofit sector and how to make a difference in their local community.

**Habitat for Humanity–North Central Georgia** received \$2,000 in equipment and tools from a request fulfilled through the *An Extra Wish* program. *An Extra Wish* allows donors the opportunity to cover the costs of essential items that would contribute to the success of an organization.

## RECENT GRANTS

### Scholarships

A metro Atlanta student attending **Columbus State University** in the fall received a \$3,500 scholarship from the Pattillo Scholarship Fund to support her studies.

A metro Atlanta student received a \$5,000 scholarship through the Tech High Scholarship Fund to support his studies at **Harvard University**.

### Community Initiatives

**Poncey Highland Neighborhood Association** received a \$5,000 grant from the Neighborhood Fund to support the development of a resident-led community garden.

**Real Life Center** located in Tyrone received a \$5,000 grant from the Fayette Fund to support its mission to help individuals and families cope with the financial, emotional and spiritual hardships of life.

The Clayton Fund awarded a \$3,500 grant to **Hearts to Nourish Hope** located in Riverdale. Hearts to Nourish Hope provides hope and opportunity for high-risk and disadvantaged youth through life skills training, support and education. ♦