The Joy of Giving

A PHILANTHROPIC GUIDEBOOK

6.2017

Contents

"I have found that among its other benefits, giving liberates the soul of the giver."

– Maya Angelou

Let's Get Started

Community Foundation for Greater Atlanta

Welcome

to the Community Foundation for Greater Atlanta. Thank you for entrusting us with your contributions and for spending your time, talent and treasure serving others. Through your gifts, you create a way to provide lasting support to the causes and issues you care about the most. You also create a vehicle for giving that can inspire and motivate your family, today and for generations to come.

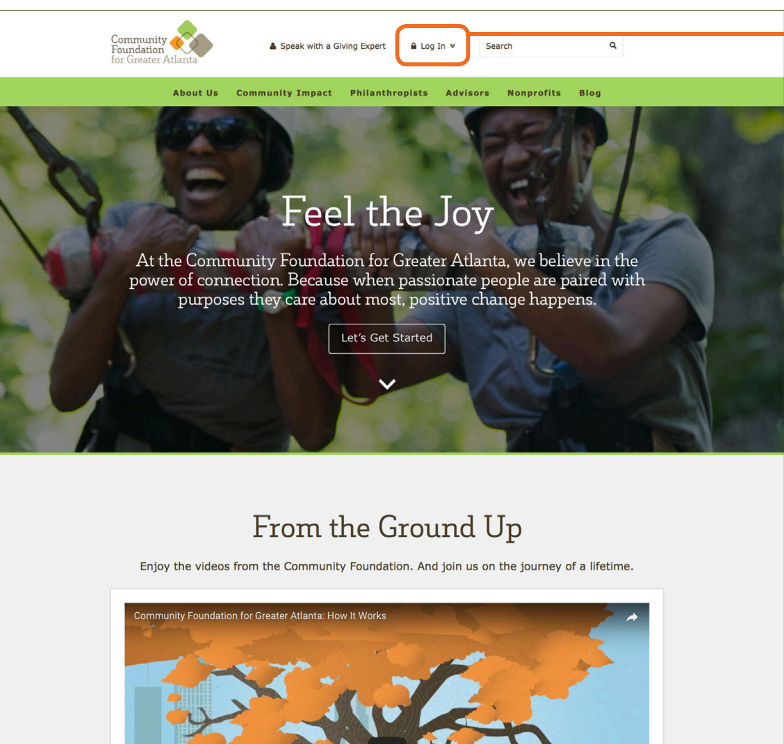
This philanthropic guidebook will serve as a handy reference for grantmaking, expanding your knowledge of strategic philanthropy and growing your fund in the future. It also details the wide array of services available to you from the Community Foundation and from your personal philanthropic advisor.

About your fund
Please see the inserted key card included with your guidebook for customized details about your fund. You will also find complete copies of your donor agreement(s) in the pocket in the front of this guidebook.

Your philanthropic advisor
Your personal philanthropic advisor is your point-of-contact for all questions, requests or ideas involving your fund at the Community Foundation. Please see your inserted key card for contact information for your philanthropic advisor.

We want to ensure that your experience with the Community Foundation exceeds your expectations. As such, we will meet at least once a year, where we can review your grantmaking experience and what your grants have accomplished. During this session, we can also review the fund's portfolio and discuss your giving to ensure it aligns with your long-term personal philanthropic goals.

Online fund access
Many of the basic transactions of your fund, including grant distribution requests, can be performed online at your convenience at a secure, password-protected section of our website, www.cfgreateratlanta.org.



- Click on the "Log In" button along the home page header bar and select "Donor Central" from the dropdown to access your fund. On a phone or tablet, click the "menu" icon to see the login option.
- The user name for your online fund account is included on your donor key card.
- Your password is also included on your key card. Please note that the username and password are case-sensitive.

Your philanthropic advisor will be happy to walk you through the use of Donor Central or to answer any questions should you require assistance.

Fast Facts

How do I recommend grants from my fund?
The joy of giving should be easy! Here are two ways to recommend grants for distribution:

Online* by visiting the Foundation's website at cfgreateratlanta.org and in the header bar by clicking "Log In" and selecting "Donor Central."

By emailing your philanthropic advisor a completed request for distribution form or the same information contained therein.

* *You will find your user name and password listed on your donor key card inserted into the front pocket of this guidebook, or your philanthropic advisor will be happy to provide them.*

How often and when may I make distributions from my fund?
Distributions can be made at *any* time. After we receive your initial recommendation for a grant distribution, our finance department processes the recommendation for these grants each week. Requests received by 2 p.m. on Tuesday are processed and typically mailed by Friday of the same week. However, grants from funds whose assets are managed outside the Foundation's unitized pool may take additional time. Also, the due diligence process may delay the processing of a grant. All requests are submitted to the Foundation's Board of Directors for review and ratification. If any delay is scheduled to occur, your philanthropic advisor will be in immediate communication with you on the details of the matter.

How do I add to my fund?
Adding to your fund is easy and can be done in a variety of ways, from cash and stock to matching gifts from your employer and appreciated property. Your philanthropic advisor is happy to work with you to make adding to your fund easy and simple – just reach out to them to get the process started.

Who can make grant recommendations from my fund?
Only the advisors who signed the original agreement may make recommendations from your fund, unless we are informed otherwise by the donor in writing. For example, if you want your children to be able to recommend grants, send us a note to that effect. Please be aware that if you share your online ID and password with other individuals, they will have the ability to review your fund activity and recommend grants from your fund.

May I recommend grants from my fund to pay membership dues or attend a fundraising event?
No. Donor-advised fund assets are 100 percent charitable (gifts received by the Foundation receive the maximum tax advantages allowed by federal tax law), and no part of a grant may be used to pay for any tangible benefit such as gala tickets. All grant letters indicate that the donor does not wish to receive any benefit for the grant.

May I recommend a multi-year grant from my fund?
Yes. At the time of your recommendation, please indicate that you wish the grant to be made in increments and specify the timeframe. We will administer the distribution and payment schedule. Multi-year grants are not pledge payments but rather a method to simplify administration.

May I pay pledges from my fund?
No. You may not pay a pre-existing, legally binding pledge or a capital campaign pledge from your fund. Paying such a pledge from a donor-advised fund may result in a private benefit not permitted under IRS regulations. If you would like to support a capital campaign with a pledge or to enter into a legally binding pledge, please call your philanthropic advisor before discussing the pledge with the organization.

What kind of organizations may I recommend for grants?
You may recommend nonprofit public charities, private schools and universities, and religious institutions.

May I recommend a grant to an individual?
No. According to IRS regulations, the Community Foundation for Greater Atlanta may make distributions only to qualifying charities—organizations with tax exempt status designated by the Internal Revenue Service. Foundation staff verify the nonprofit 501-(c)(3) status of all organizations.

May I recommend grants to organizations outside of Atlanta?
Yes. There are no geographic limits on grants within the United States.

May I spend the principal from my fund?
Yes. There are no restrictions on the amount of money you may request to be distributed from your fund. If 100 percent of the fund is distributed within 36 months of establishment, a short term administrative fee applies on the following schedule based on the amount of grants issued during such period:

- 3% for the first $100,000 of grants,
- 2% for the next $900,000 and
- 1% for all grants in excess of $1 million. This fee shall be a minimum of $3,000. This fee shall be assessed in lieu of the annual administrative fee.

Is there a minimum grant amount?
Yes. Grants may be given for any amount, beginning at the minimum of $100.

How often must I use my fund?
We encourage you to utilize your fund regularly by recommending grants to nonprofit organizations. If there are no grants from a donor-advised fund for 36 consecutive months and the Foundation has not received a grant recommendation from you during the same 36 month period, the Foundation will attempt to contact each named advisor to ascertain the advisor's desired level of involvement with the fund. If the advisor or successor advisor does not respond after three attempts by the Foundation to contact the advisor at the most recent address or phone number in the Foundation's records, then the fund shall be used to support the Foundation's charitable activities based on the Foundation's spending policy at that time. If at a later date, the advisor chooses to become engaged in advising the Fund, such privilege will revert back to such advisor.

What happens to my fund after my lifetime?
We encourage you to name successor advisors for your fund. There is no limit to the number of generations of successor advisors your fund may have, as long as your successors remain active. You may also designate your fund to benefit a particular organization, multiple organizations or area of interest of your choice, or you may leave it to the Foundation's Unrestricted Fund for general operations, where it will meet the changing needs of our community. For more information on the Unrestricted Fund as well as other planned gift options offered by the Community Foundation, contact your philanthropic advisor at 404.688.5525 or visit us online at cfgreateratlanta.org.

Giving back.
Moving forward.

Grantmaking Process

Who may receive a grant?
Qualified 501(c)(3) public charities and religious institutions may receive grants from a donor-advised fund. You may request a grant distribution to almost any qualified public charity, private school or university, or religious institution in the United States. Internal Revenue Service (IRS) regulations prohibit grants to individuals and for-profit entities. In order to ensure that all grants meet IRS guidelines, the Community Foundation staff will verify the nonprofit status of every organization before awarding a grant.

How to make a recommendation
You may make a distribution request at any time, using one of the following methods:

Online* by visiting the Foundation's website at cfgreateratlanta.org and in the header bar clicking "Log In" and selecting "Donor Central." *(See instructions next page.)*

By emailing your philanthropic advisor a completed request for distribution form** or the same information contained therein.

* *You will find your user name and password listed on your donor key card inserted into the front pocket of this guidebook, or your philanthropic advisor will be happy to provide them.*
** *Request for distribution form is provided later in this section.*

Grant distribution
The Foundation submits all donor requests, once due diligence has been completed, to the Foundation's Board of Directors for review and ratification.

Once grants are approved, Foundation staff will deduct monies from your fund and mail a corresponding grant award letter and check to the grant recipient. *(See sample letter near the end of this section.)*

Grant distribution requests received by 2 p.m. each Tuesday will generate grant checks to be mailed on the following Friday. If the assets of your fund are managed outside the Foundation's unitized pool, the distribution period may take more time and delay your check.

Note for year-end distributions
If you would like your grant check to arrive at the recipient organization prior to December 31, please submit your request for distribution *at least three weeks before the Tuesday prior to December 31.*

Making distribution recommendations online with Donor Central

Donor Central is a secure, password-protected way to request distributions online and to check your account balance.

Logging On

1 Visit the Foundation's website at cfgreateratlanta.org.

2 Click on the "Log In" button at the top, then select "Donor Central" from the dropdown.

3 The next screen will have a large Community Foundation logo, and will ask for your user name and password. *These are case sensitive*. Your user name and password can be found on your donor key card, inserted into this guidebook.

4 The first time you log-on, you will be asked to read and accept the website's terms and conditions of use. At the bottom of the page, click whether you accept these terms, and click on the box that says *Submit*.

5 On the home screen you'll find our upcoming events, fund information, recent grants and your grantmaking history. Across the top of the screen you'll find links to a variety of resources available to you through Donor Central.

Submitting a Grant Request

1 On the top of your screen, click on *Make a Grant*.

2 From here you may search for a prior grantee (check the box "only search in prior recommendations" if you wish to search your fund's grant history) or you can add a new grantee by selecting *New Grant* and completing a new request form. Provide as much information as you have available. Here are some notes about certain fields:

Grant Purpose – for information that you would like to be conveyed to the grantee in the letter accompanying the grant check and/or for instructions related to delivery of the grant.

A new grant submitted based on a grant to an organization you have previously made will result in the use of the contact information from that prior grant. If you know that some or all of that contact information has changed, please make the appropriate changes.

3 Click on the link *Continue*, and follow the instructions that will appear. Be sure to **check the box** next to the organization name and then **click the submit button** on the following screen. **Your grant request will not be processed unless you complete both steps.**

4 You will receive an email confirmation when the Community Foundation receives your grant request from Donor Central.

5 **IF YOU DO NOT RECEIVE AN EMAIL CONFIRMATION, AN ERROR MAY HAVE OCCURRED. If so, please contact your philanthropic advisor to ensure that your grant is processed.**

Donor Recommendation Form

If you prefer not to submit your recommendation via Donor Central, you may complete this form and send it to your philanthropic advisor via mail or email (as pdf attachment).

Community Foundation for Greater Atlanta

Donor name: ______________________________ Phone number: ______________

I would like to recommend a distribution from ____________________ Fund to the following organization:

1. Organization

Official name

Contact person

Have you recommended a grant from your fund to this organization within the past year?

◇ Yes *(if yes, then skip to #3)* ◇ No

2. Organization mailing address

Street or P.O. Box | City

State | Zip | Phone *(if available)*

3. Amount of grant

$

4. Special instructions or grant purpose *(e.g., for operating expenses)*

5. Acknowledgment

If you would like the recipient of this grant to acknowledge someone other than the donor, please include their contact info:

Name | Street or P.O. Box | City

State | Zip

6. Other

◇ Note that I/we choose to remain anonymous to the grant recipient(s).

Providing complete organizational information will speed your requests. The Community Foundation's grant cycle runs weekly – in most cases recommendations made by Tuesday at 2 p.m. will be sent that Friday. Please note that donor-advised funds whose assets are invested outside the Foundation's unitized pool may take longer to process.

I certify that the above suggestion(s) does not represent the payment of any irrevocable or legally binding pledge or other financial obligation, nor does the undersigned or any family member expect any personal benefit from this charitable distribution. I also acknowledge the above suggestion(s) must receive approval of the Board of Directors of the Community Foundation.

Signature ______________________________ Date ______________

Community Foundation for Greater Atlanta

April 28, 2017

Dr. Joan Smith
The Whole Heart Foundation
100 Gives for a Better Atlanta Drive
Atlanta, GA 30302

President
Alicia Philipp

Board of Directors
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Suzanne E. Boas
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Roger Chip Patterson, Jr.
Bryan Rand
Teresa Rivero
Joan King Salwen
Dave Stockert
Ramon Tomé
Gregory Vaughn, M.D.

Legal Counsel
Benjamin T. White
Alston + Bird

Dear Dr. Smith:

We are pleased to enclose our check in the amount of $X00,000.00 to your organization. This gift is made possible through the generosity of the Amazing Giving Family Fund of the Community Foundation for Greater Atlanta, Inc. This grant is for________________.

By accepting this gift, your organization certifies to the Community Foundation that no private individual received tangible benefits, goods or services. Please note that it is not necessary to forward an acknowledgment to the Foundation as we are a 501(c)(3) public charity. You may wish to express your appreciation, however, to the following fund advisor:

Mr. and Mrs. Amazing Giving Family
100 Main Street
Atlanta, GA 30327

For more information on the Community Foundation's programs and services for nonprofits, please visit us at cfgreateratlanta.org or call us at 404.688.5525. Thank you for all you do to make the Atlanta region a better place.

Sincerely,

Community Foundation Team

Philanthropic Services

Using Your Fund

Your Philanthropic Advisor's role
Now that you have joined the Community Foundation's philanthropic family, we want to do everything we can to help you explore your philanthropic interests, create a life-long strategy and get you excited about the great things your donor-advised fund can help you accomplish.

Your philanthropic advisor serves as the gateway to all of the knowledge and experience of the Community Foundation's grant-making staff and uses that knowledge to help you achieve your philanthropic goals.

Think of your philanthropic advisor as your personal global positioning service—"GPS!" She/he will coach you along your joyous philanthropic journey, including the following:

Share information about local nonprofit organizations that match your passions and the purpose of your gifts;

Address/respond to questions about your fund's activity and performance;

Keep you informed about upcoming Community Foundation events and seminars that educate and inspire, which we also make available to you through our annual donor events calendar;

Answer your questions about emerging community trends, topics and needs;

Connect you with peers that share your interests and passions – which can be done from something as simple as an exchange of contact information to something as engaging as a dinner for two families who share similar philanthropic pursuits;

Work with you to develop a philanthropic plan, if you desire;

Engage your family and loved ones in philanthropy with values and mission exercises, grantmaking, volunteering and storytelling;

Share information regarding participation in volunteer committees and other options for involvement at the Community Foundation; and

Develop and implement your philanthropic strategy which reflects your unique vision, values and experiences that shape your giving.

Account recordkeeping
The Community Foundation keeps up-to-date records of all gifts made to your fund and all grants disbursed from it. As your administrator, it is our pleasure to do all the legwork so that you can benefit from the joy in your giving. You will receive confirmations of all grants disbursed from your fund as well as your quarterly fund statement listing gifts in, grants out, fees and investment returns.

For every grant made from your fund, the Community Foundation will verify the nonprofit status of the organization and send a check directly to the recipient organization, along with a letter listing you as the person who recommended the gift. You may also choose to remain anonymous.

Service Options

Service Options	Essentials	Personalized Philanthropic Services
PHILANTHROPIC PLANNING		
Philanthropic advisor assigned to fund	•	•
Annual philanthropic fund review meeting	•	•
Values and interests exploration	•	•
Facilitated philanthropy strategy sessions with wealth advisors		•
Development and implementation of strategic philanthropic plan		•
Facilitated family meetings		•
Family timeline, genograms and family trees		•
Development of mission and vision statements		•
Preparation and management of philanthropic budget		•
EDUCATION		
Access to impact strategies focused on metro Atlanta region	•	•
Invitation to donor events and tours	•	•
Customized educational seminars	•	•
Connection to peers with similar interests, including donor collaborative funding groups	•	•
Access to philanthropy communications	•	•
Personalized nonprofit visits		•
Member-level participation in regional and national philanthropy conferences		•
GRANTMAKING AND EVALUATION		
Access to Community Foundation's nonprofit library of reports	•	•
Extra Wish (catalog of giving opportunities)	•	•
Due diligence on all grants recommended	•	•
Access to expert staff with regional program and policy expertise	•	•
Complete grantmaking and evaluation services		•
Requests for proposals and solicitation		•
Grant docket development		•
Complete proposal review and vetting		•
Customized site visits		•
Grant distribution and awards		•
Grant evaluation		•
Customized funding recommendations		•
Customized issue reports		•
Customized organization reports		•

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Service Options (continued)

Service Options	Essentials	Personalized Philanthropic Services
LEGACY AND SUCCESSION		
Succession planning	•	•
Deferred gift strategy consultation	•	•
Legacy statement preparation		•
ONLINE SERVICES		
Access to Donor Central – online platform with fund and foundation information	•	•
FINANCE AND INVESTMENT		
Audited financial statements	•	•
Access to one of four investment options:		
(1) Community Foundation Investment Pool	•	•
(2) American Funds	•	•
(3) Conservative Option	•	•
(4) Individually Managed Option ($5,000 minimum investment fee)		•
NEXT GENERATION		
Planet Philanthropy (program for children and teens)	•	•
Customized training for next generation		•
Youth Philanthropy (programs at area schools; Junior Achievement Philanthropy Store)		•

> “The family that perseveres in good works will surely have an abundance of blessings.”
>
> – Chinese Proverb

Donor Events and Funding Opportunities

Throughout the year, we offer specific opportunities to share information with fund advisors. We know that you are busy and want to ensure prior planning so that you can peruse all the options available and plan your calendar accordingly. As such, we send a *donor events calendar* early in the year listing these educational experiences that await you. But we don't stop there – opportunistic events will be added throughout the year.

Extra Wish

Extra Wish gives fund advisors the opportunity to support the essential, immediate needs of nonprofit organizations within our 23-county region. These "wishes" are typically small tangible items of $5,000 in value or less, such as backpacks for children, beds for shelters or updated office equipment to help strengthen its operations. Every year in the fall, Extra Wish is provided to our donors with a hope that every wish will be granted by year end.

Immediate needs and giving opportunities

The Community Foundation for Greater Atlanta is an organization deeply committed to the well-being of the region, engaged and collaborating with many individuals and organizations at the local, state and national levels. Our staff works closely with leaders throughout the metro Atlanta community and provides deep community knowledge. At your request, your philanthropic advisor will share periodic updates with you about opportunities that meet your areas of interest. Sometimes, this may entail a specific need such as playground equipment or program support that will help a nonprofit do its work or serve its clients more effectively. In response to many local or national disasters, we pull together a list of nonprofits responding to the urgent needs of victims for donors who want to help.

Impact Areas

The Community Foundation for Greater Atlanta fulfills the passions of its donors by investing in our region through grantmaking, partnerships and public policy. To create meaningful change, our work is driven by "Impact Areas" with focused, measurable objectives. We practice what we preach – leading the charge to evolve beyond grantmaking to tangible impact. These five Impact Areas are our promise to the 23-county region that, hand-in-hand with our donors, nonprofits, philanthropic and civic partners, we will make Atlanta a place where all residents can thrive and prosper. We welcome donor co-investment in these areas – to learn more, speak with your philanthropic advisor.

Arts
Build a dynamic arts ecology to ensure all residents have access to high-quality cultural experiences and diverse artistic programs

Community Development
Advocate for equitable economic growth, strong civic health and safe, sustainable communities

Education
Improve outcomes and expand opportunities for all learners across the education spectrum, from early learning through post-secondary and workforce preparation

Nonprofit Effectiveness
Invest in the region's nonprofits with management and financial resources to equip them to effectively manage operations and high-performing programs

Well-being
Ensure a healthy, safe and engaged region, where all residents have access to quality health care and nutritious food

At least once a year, the Community Foundation awards grants to nonprofit organizations through its various competitive funds, including but not limited to:

- Atlanta AIDS Fund
- Civic Engagement Fund
- Grants to Green
- Local Funds: Spark Clayton, Spark Morgan & Spark Newton
- Metropolitan Atlanta Arts Fund
- Neighborhood Fund
- Nonprofit Toolbox
- Strategic Restructuring Fund

Grantees are organizations that have been carefully reviewed by our team, and may fit within your overall philanthropic objective. Your philanthropic advisor can share information regarding these awards with you. At other times, the Community Foundation provides updates and giving opportunities in response to natural disasters or other events that have an impact on the Atlanta community and beyond.

Information and research

The Community Foundation conducts research about specific nonprofit organizations or about particular fields of interest in which several area nonprofits are active. These reports are available to all of our donor advisors to help inform their decisions about their grantmaking. Your philanthropic advisor can help you obtain existing reports on the nonprofits or areas that interest you.

Additional opportunities for connection

Your affiliation with the Community Foundation for Greater Atlanta automatically provides you with eligibility for membership in or resources from the country's leading philanthropic organizations, including the Council on Foundations, Southeastern Council of Foundations, the National Center for Family Philanthropy, and a number of national philanthropic affinity groups, such as Grantmakers in the Arts or Grantmakers for Education. Your philanthropic advisor would be happy to share additional details with you and assist you in participating.

Collaboration

As a donor advisor at the Community Foundation, you are part of a philanthropic community. At your request, your philanthropic advisor can introduce you to other donors who share your interests. In many instances, donor advisors from different funds work together to make the most of their gifts and create an even greater impact for grant recipients.

The Center for Family Philanthropy

For many donors, a fund at the Community Foundation is part of a broader overall vision for teaching current and future generations about the importance of giving back to the community and incorporating philanthropy into family life. The Community Foundation's Center for Family Philanthropy offers a wide array of services to help advisors and their families define and fulfill their philanthropic vision.

Donors and their families use the Center for Family Philanthropy to:

- Increase the family's support of and involvement in the community;
- Create shared experiences for family members;
- Foster meaningful interaction among generations;
- Strengthen family unity; and
- Explore areas of interest between the generations, or areas where there are differences and a common ground can be reached.

Talking about philanthropy can sometimes be the elephant in the middle of the family room that no one wants to acknowledge. Our staff is trained in working with families, including addressing family dynamics and multi-generational issues. We've worked to understand and develop programs that help families discuss and ultimately, find joy, in giving. The Center for Family Philanthropy has services to meet your families' unique needs, such as facilitated family meetings, the development of value and mission statements through tools like Picture Your Legacy and methods to engage the next generation. We look forward to helping you achieve greater satisfaction with your family's giving.

Members of the Center for Family Philanthropy also receive our highest level of personalized philanthropic services, which includes complete grantmaking services, site visits and robust evaluation and succession planning. This level of service is also available to individuals and couples who may take advantage of select Center for Family Philanthropy services in a tailored philanthropic package to suit their needs through our personalized philanthropic services.

Philanthropic Planning

Explore your passions and values

Seeing nonprofits make Atlanta a better place to live, work, learn and play is a direct result of the gifts you make through the Community Foundation for Greater Atlanta.

But what if you don't know a specific organization or area of interest in which to grant your resources? Schedule a philanthropic strategy session with your philanthropic advisor and learn about the opportunities to match your personal passions with the nonprofit missions in the Foundation's service area. During this session, your philanthropic advisor will help you develop a **philanthropic strategy** that reflects your unique vision, family history, values and experiences. The session will help shape your giving—and define the ways in which your family might become actively involved in the giving process.

Strategic Grantmaking
Implementing your philanthropic vision

Once you have established a focus for your philanthropy, the Community Foundation offers a number of customized services to help you implement your vision and maximize the impact of your grants.

In-depth knowledge of the community
Do you want to know more about a particular nonprofit? Are you curious about which organizations are working most effectively in the areas most important to you? Our Foundation team has expert, hands-on knowledge of metro Atlanta's nonprofit community, and can provide you with insights about pressing issues, areas of need, and effective nonprofits that may be good matches for your philanthropic objectives. The Community Foundation will conduct thorough research on any individual nonprofit or field of interest you request. We will provide you with a written report detailing our findings and recommendations, so you can make a well-informed decision when it comes to recommending grants.

Funding opportunities in your area of interest
Do you wish to fund a particular area of interest and need help finding a nonprofit to fit the bill? Your philanthropic advisor and the Community Foundation's staff will help you discover nonprofit organizations that may be good matches and will solicit proposals on your behalf. We will also help you review and evaluate proposals and make recommendations for funding, should you desire.

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Customized services help implement your vision and maximize the impact of your grants.

Personalized site visits

Would you like a first-hand look at how a nonprofit operates before you make a grant decision? Your philanthropic advisor will arrange and schedule a site visit at a time convenient for you and any other family members, and will help you formulate questions to ask during your visit.

Collaborative funding opportunities

Looking for a funding partner? Sometimes two funds are better than one. Your philanthropic advisor can introduce you to other donor-advised fund holders who share your interests and vision for grantmaking and can help leverage your giving for even greater effectiveness. The Center for Family Philanthropy also holds group seminars where your family can meet local experts and like-minded donors.

Formal grant processes

Do you want to bring more order to your grantmaking? For donors who wish to make scheduled grants and consider a variety of requests, the Community Foundation staff will develop a grant cycle just for your fund. We will screen and forward proposals we receive that match your interest areas and are worthy candidates for funding. We will also help you review proposal materials and evaluate the best choices. You and your family may choose to be actively involved in this process, or simply review our robust staff reports to assist in your recommendations.

Grant monitoring, reporting and evaluation

How will you measure your impact? As your family's grantmaking becomes more formalized, the Community Foundation can help you track your gifts' impact and your grantees' accomplishments. Your philanthropic advisor can keep tabs on the progress and outcomes of the grants you have made, complete with written reports that document the results.

Annual family meetings

Would you like to make grantmaking a family affair? Keeping all family members in the loop and up-to-date about your grantmaking strategy and what you have accomplished together is a great way to build enthusiasm, sustain interest in family philanthropy, and pass along the true joy of giving to future generations of philanthropists. By scheduling an annual family philanthropy meeting, your philanthropic advisor can keep everyone abreast of your family's accomplishments, facilitate discussions about new ideas and strategies, and help your family make plans for the coming year.

Philanthropy ATL
Sharing your legacy

Customized training for children and grandchildren
With proper planning, family philanthropy can be passed down—with values that run deeply—from one generation to another. Your philanthropic advisor can develop a unique program to help your children and grandchildren learn practical skills for giving that will extend to their professional lives, as well as reinforce your family's values and the sense of connection to your community.

Training sessions can teach younger generations how to:

- Read and interpret investment and financial statements;
- Prepare and present a grant proposal for review;
- Review an organization and identify its strengths and weaknesses; and
- Work with a group to reach consensus.

Philanthropic legacy statements
Many parents and grandparents find it rewarding to teach the next generation about why they established their funds and what their intentions are for their philanthropy. Your philanthropic advisor will help you share your values, vision and life experiences with future generations so that they can carry on the philanthropic traditions you have begun.

Building Your Legacy

Growing your donor-advised fund

As your philanthropic interest grows, increasing your fund will allow you to build a lasting, thriving legacy and to assist your charitable gift planning. Increase your fund at the Community Foundation at any time through a current or deferred (planned) gift.

CURRENT GIFTS

Appreciated Property (publicly traded stock, closely held stock, real estate)
Contributing stocks, bonds, mutual funds or real estate to your fund may provide you with an income tax deduction based on the fair market value of the gift and eliminate all capital gains taxes. This would allow you to make a substantially greater gift than you otherwise would have thought possible for the same out-of-pocket cost.

DTC Transfer Instructions (sample)
Merrill Lynch
DTC #5198

RE: For Further Credit to the Community Foundation for Greater Atlanta, Inc. Account No. 706-04J05 benefiting

"The ________________________ Fund"

Please provide us with the name of stocks, approximate value of shares, anticipated date of transfer, broker's contact info.

Cash or Stock Proceeds Wire Instructions (sample)
Bank: SunTrust Bank, Atlanta, GA 30302
ABA Routing Number: 061000104
Account: The Community Foundation for Greater Atlanta, Inc.
Account Number: 8800344106

Please identify name of donor and fund designation.

The Community Foundation must inform SunTrust of pending transfers. Before making this transfer, please notify your philanthropic advisor at 404.688.5525.

By Check
Please make check out to: Community Foundation for Greater Atlanta

Memo line: "The ________________________ Fund"

Mail to: 191 Peachtree Street, N.E., Suite 1000, 10th Floor Atlanta, GA 30303 to the attention of your philanthropic advisor

Matching Gifts
Since the Community Foundation is a 501(c)(3) nonprofit organization, your contribution may be eligible for a matching gift from your company. Please see your company representative for details.

DEFERRED GIFTS (PLANNED GIFTS)

Deferred or planned gifts allow you to make provisions for future philanthropy, while often providing tax advantages now or in the future. We strongly encourage you to meet with your professional advisor(s) prior to executing a planned gift. Deferred gift options at the Community Foundation include:

Bequest

A bequest to the Community Foundation is as simple as adding a codicil to your will. This is the most common planned gift and it may provide you with valuable estate tax savings.

Bequests can be in the form of:

- A stated dollar amount or specific property,
- A percentage of the estate, or
- A portion or all of the remainder.

Your philanthropic advisor will be happy to work with your attorney or estate planner to draft appropriate language for your bequest.

Life insurance

One of the simplest ways to make a significant contribution is to give a life insurance policy to the Community Foundation. You may give a policy that is no longer needed, take out a new policy or name the Community Foundation as a beneficiary of an existing policy. A gift of life insurance may provide valuable income and estate tax savings.

Charitable remainder trust

A Charitable Remainder Trust (CRT) allows you to establish a trust for the ultimate benefit of your fund at the Foundation, while retaining the income generated by the assets given. A CRT may help you eliminate capital gains taxes, reduce or eliminate estate taxes, improve lifetime cash flow, and, when coupled with an asset replacement trust, may provide for heirs as well.

Charitable gift annuity

A charitable gift annuity allows you to contribute assets to the Community Foundation and receive a charitable income tax deduction. In turn, we will provide you with a guaranteed income for life. (The payout may vary depending upon your age and other factors.) This vehicle can ease your worries about outliving financial resources by providing an income coupled with numerous tax advantages.

Other gifts

The Community Foundation can devise a philanthropic plan that may include various gift assets, such as closely held stock (private or restricted stock), qualified or non-qualified stock options, or family limited partnership interests. Please call your philanthropic advisor for more information, or to set up a complementary consultation with our gift-planning experts.

Retirement accounts

Qualified retirement plan accounts may be subjected to layers of taxation (i.e., estate tax, federal income tax and state income tax). For some accounts, the combination of these taxes can be as high as 75-85 percent. A charitable gift of these funds, however, may provide your fund with the full 100 cents on the dollar. The 15-25 percent your heirs would have received may be replaced with an asset replacement trust. Numerous innovative retirement planned giving opportunities exist, and we would be happy to provide additional information upon request.

Charitable lead trust

This trust allows you to provide income to your fund at the Foundation for a fixed number of years. The remainder is then returned to you or to your named beneficiary, your heirs for example. Benefits may include the transfer of assets to others free of estate/gift taxes.

Life estate

If you own valuable property that you would like to use during your lifetime, but make arrangements to give it to the Community Foundation upon death, you may receive a current income tax deduction and future estate tax deduction.

Other Philanthropic Vehicles

The Community Foundation offers a full menu of giving vehicles to realize your philanthropic goals. In addition to your donor-advised fund, you may wish to take advantage of other kinds of funds to meet estate-planning goals or implement tax strategies. Available fund types include unrestricted, designated and field of interest. Following is a description of each fund.

Unrestricted fund

Unrestricted funds are the most powerful resources a donor can provide because they are:

- The best way to give back to our 23-county metro Atlanta community in general, rather than supporting a particular non-profit organization or cause.
- An effective way to provide for the well-being of the region over time as needs evolve.

The Community Foundation has two unrestricted funds:

1 The Unrestricted Fund
Our operating fund helps to support the Foundation's operations so we can do our work of building a stronger metro Atlanta through philanthropy.

2 Common Good Fund
Our Common Good Fund (CGF) is our largest competitive grantmaking program. Grant recipients represent a variety of high-performing nonprofits working to improve a range of critical issues in our changing region. Recommendations for grant recipients are fully vetted by our expert staff and approved by our board.

Restricted funds include:

3 Field of interest fund
A field of interest fund (FOI) is similar to an unrestricted fund in most respects, except that grantmaking from the fund is limited to a particular cause or field chosen by the donor. It can be as broad as general healthcare or as specific as autism spectrum disorders.

4 Designated fund
If you are interested in supporting a specific organization in perpetuity, you can set up a designated fund to allocate financial grants to the nonprofit of your choice.

5 Scholarship funds
Setting up a scholarship fund with the Foundation allows you to establish the selection criteria for your scholarship to benefit students pursuing higher education. The Community Foundation manages the administrative process, selects appropriate candidates and the scholarship recipients.

Supporting organizations

A supporting organization is a separate legal entity with its own board and bylaws but it employs the status of a public charity because it operates under the Community Foundation's "umbrella" (similar to a subsidiary of a corporation).

By setting up a supporting organization:

- Donors receive the benefits and services of the Community Foundation.
- The supporting organization maintains a separate board of directors that manages its grantmaking, investments and other functions. In this scenario, the Community Foundation legally appoints a majority of the supporting organization's board of directors.

Services to private foundations

Many of Georgia's largest private and family foundations also maintain funds at the Community Foundation in order to access our services and expertise. To establish a relationship with us, a distribution may be made from a private foundation into a fund at the Community Foundation, satisfying the required distribution from a private foundation. For donors who determine that their existing private foundation is no longer meeting their objectives, they can convert the entire private foundation into a fund with us.

Succession Planning

Increasing the impact of your philanthropy from generation to generation means planning for the involvement of your heirs and other donor advisors. Your philanthropic advisor will help you understand the options for naming future advisors as you plan your strategy. Once it is time for those advisors to assume their responsibilities, the Community Foundation will help ensure that your legacy endures throughout the life of your fund.

You may designate a successor advisor to your fund, such as your spouse or child(ren). Please note that, within six months of becoming the advisor to your fund, your designated successor must correspond with the Foundation acknowledging interest in being an advisor. We will attempt to contact your successor advisor, but if we do not hear from your successor advisor within the six-month time period, we will designate your fund as "unrestricted,"an effective way to provide for the well-being of the region over time as needs evolve.

Legal/Investment Information

“You have not lived until you have done something for someone who can never repay you. – John Bunyan”

Legal Issues

Pledges

Because of IRS restrictions on donor control of donor-advised funds, the Community Foundation cannot permit a donor to pay legally binding pledges in his or her own name from a donor-advised fund. Such a pledge suggests material control or private benefit not permitted under the IRS regulations. Of particular concern are pledges made to capital campaigns, because such pledges may become legally binding due to a nonprofit organization's reliance on the pledge. As a result, the Community Foundation will not be able to fulfill donor requests to pay either legally binding pledges or pledges made to capital campaigns. If you would like your fund to support a capital campaign with a pledge, please call your philanthropic advisor before discussing the pledge with the organization. There are a number of simple methods of fulfilling your philanthropic objectives through advanced planning with the Community Foundation.

Membership and Events

The United States Congress passed a package of charitable provisions as part of the Pension Protection Act in August 2006. One of those provisions imposes a penalty when any part of a grant from a donor-advised fund is used by the grantee charity to provide a benefit to the donor or a person related to the donor. A consequence of this law is that even a small benefit, such as tickets to a dinner event or free admission to a museum, could taint an otherwise charitable grant. In the past where a donation had both a tax-deductible charitable component and a non-deductible benefit component (e.g. a charity dinner), we have been able to make a grant for the tax-deductible portion if donors paid the non-deductible portion themselves. Under the new law, such gift splitting likely constitutes an impermissible grant. We have confirmed with our legal counsel and the Council on Foundations that, for the protection of our donors, we should no longer process grants where a benefit is received by the donor even if the donor pays the non-deductible component. Our grant request forms currently state that the donor is "not receiving any benefits from the organization" in return for the grant. Please help us in being compliant with the Pension Protection Act by ensuring this is the case.

International Grants

While the Community Foundation focuses its work on the 23-county metropolitan Atlanta area, you may make a grant distribution request for an organization in another part of the United States. Talk to your philanthropic advisor if you wish to recommend a grant to an international organization. Please note that, for grant requests to organizations outside of the United States, the Foundation generally works with other U.S. organizations that specialize in making international grants. These organizations typically assess a fee of at least five percent of the amount of the grant. If you request a grant from your fund to a non-U.S. organization, such a fee may be assessed against your fund's balance.

Investment Options

Foundation donors can select the investment option that is right for them:

Community Foundation investment pool
A diversified portfolio of assets invested broadly among institutional money managers. Managers are selected by the Investment Committee of the Community Foundation's Board of Directors with the assistance of a neutral investment consultant.

American funds
A diversified portfolio of mutual funds selected by the Investment Committee of the Community Foundation's Board of Directors and purchased without added investment manager commissions.

Conservative portfolio
A portfolio built with the objective of preserving principal and maintaining a high degree of liquidity.

Individually managed
For a minimum annual administrative fee of $5,000, the Community Foundation permits donors to recommend the investment advisor of their choice.

Administrative and Investment Fees

Costs for funds are based on fund size, with the Foundation charging an annual administrative fee against the balance of your fund. The annual fee is tiered according to the following schedule:

Annual administrative fee tiered fee schedule	
First $500,000	100 basis points or 1%
Next $500K - $5M	70 basis points or 0.70%
Next $5M - $20M	55 basis points or 0.55%
Next $20M+	50 basis points or 0.50%

Funds are subject to the following minimum administrative fees:
- $1,000 minimum administrative fee for essential philanthropic services
- $2,500 minimum administrative fee for personalized philanthropic services
- $5,000 minimum administrative fee for individually managed funds

Investment management fees are separate from our administrative fee. The Foundation does not receive any fee revenue from the investment management of funds that it maintains. Fees vary depending on the investment option requested by the donor:

Investment management fees	
The Community Foundation investment pool	Approximately 105 basis points or 1.05%
American funds	Approximately 70 basis points or 0.70%
Conservative portfolio	Approximately 40 basis points or 0.40%
Individually managed	As arranged with financial advisor

Reports

"If you have a passion, then you have something to contribute. It's not about asking, 'What should I do?' It's about asking, 'What is my passion?' – Catherine Muther"

Donor Reports

We develop and maintain profiles of thousands of nonprofit organizations within our metro Atlanta region. For those donors who choose personalized philanthropic services, we will prepare customized reports on organizations or issue areas of interest. A sample funding recommendation report follows, as well as writeups on our two 2017 Managing for Excellence awardees, Literacy Action and Trees Atlanta.

CONFIDENTIAL

REPORT PREPARED FOR: WILKINSON FAMILY FOUNDATION

June 6, 2017

INTOWN COLLABORATIVE MINISTRIES
FUNDING RECOMMENDATION: $15,000 FOR GENERAL OPERATING SUPPORT

When completing an organization assessment or funding recommendation, Foundation staff reviews the following pieces of information prior to completion of this report: Organization Description (including mission, programs, population served, evaluation), financials (audits, balance sheet, current budget), board and staff leadership information, and strategic plan. Foundation staff also conducts visits with the organization by phone or in person as part of the review process. The Overall Assessment below highlights the most pertinent pieces of information based on the review of the organization materials and site visit.

ORGANIZATION OVERVIEW

- **Mission statement**: to prevent and reverse homelessness and hunger in Intown Atlanta by building a healthy community through caring relationships and transformed lives.

Programming

- **Outreach Program**: works with chronically homeless neighbors to assess their needs and barriers to housing, then connects them to basic needed services such as first month's rent and utilities, and assistance obtaining birth certificates, identification cards and MARTA cards. Through this program, 107 individuals were served in 2015.
- **Heading Home**: offers an intensive case management program that helps homeless individuals overcome the final barriers to housing and income. The program works with homeless men and women in the 30306 and 30307 zip codes transition from the streets or shelters to permanent, stable housing by helping clients learn financial management skills, establish savings and secure affordable housing. In 2015, 20 clients were served. Of those, 70% found full-time work, 25% found part-time work, and 5% received disability income. 10 clients were moved into permanent housing.
- **Intown Food Pantry and Food Co-Op**: serves 80-100 men, women and children through its food pantry each Saturday at Druid Hills United Methodist Church, providing groceries to alleviate immediate hunger for those who are housed or homeless within the 30306 and 30307 zip codes. In 2015, the food pantry served 906 unduplicated individuals, an increase of 47% over the previous year; it distributed over 70,000 pounds of food, an increase of 23% over the prior year. Intown Collaborative Ministries also operates a food co-op program which served 63 low-income seniors or adults with disabilities. This program distributed over 40,000 pounds of food in 2015.
- **Clothing Closet**: provides interview, work and casual clothing to low-income men and women. In 2015, Intown Collaborative Ministries served 528 individuals through this program.

OVERALL ASSESSMENT

Intown Collaborative Ministries (ICM) serves the hungry, poor and homeless in Atlanta, focusing on the 30306 and 30307 zip codes. ICM provides food, connections to services to end homelessness and intensive case management to help individuals transition to permanent housing. There is no limit to the length of service, which provides those in need with a long-term resource for assistance. The organization's programs are definitely needed but could and should be strengthened in terms of evaluation. To this point, follow-up with clients has been informal, which makes it difficult for the organization to show true success outside of anecdotal evidence. ICM served 1,192 individuals last year through its programs, which is impressive given the very small staff (six, most of whom are part-time). The programs are supported well by 250 volunteers who assist with food donations and the clothing closet. Financially, the organization has experienced some small deficits over the last two years, primarily due to an unexpected increase in expenses and a decrease in revenue. These deficits are not currently cause for major concern. Foundation staff was pleased to see a small operating reserve; the organization is working towards a six-month reserve to help weather any shortfalls in the future. ICM has also received a large multi-year government grant that will increase staff capacity and provide a new revenue stream for the agency (see Funding Recommendation). ICM has an 18-member board which adheres to term limits and has a good mix of skills and industries represented. The board would benefit from increased diversity in terms of race, age and gender; the current membership does not reflect the population served - nearly all (16/18) of its members are white and male (12/18), while the population served is 71% African American and 37% female. ICM is in need of a new strategic plan, as its previous plan covered 2011-2014. The previous planning process had been put on hold while the organization considered merging with another local nonprofit serving the same population. The merger did not go through, and the potential partner agency closed shortly thereafter. ICM had applied for funding for a strategic plan through the Community Foundation; however, it was not selected and is instead working with an outside consultant to put together the framework for the plan before completing the rest in-house in early 2017. Foundation staff feels it is extremely important for the organization to have a living and relevant strategic plan to help the organization move forward, especially as it is poised to grow in terms of both budget and staff size due to the new government grant.

FUNDING RECOMMENDATION & RATIONALE FOR FUNDING

Foundation staff recommends $15,000 in general operating support to Intown Collaborative Ministries. ICM has recently been awarded a Substance Abuse and Mental Health Services Administration (SAMHSA) grant through the City of Atlanta to operate a coordinated Housing First strategy. This partnership, which works with Mercy Care, First Step Staffing and CaringWorks, will be managed by ICM. It will provide three additional case managers, which will help launch more robust services for clients and will also cover evaluation. This three-year grant provides ICM with full funding for the first year and helps increase ICM's capacity as well as potential for stronger coordinated efforts in the city among nonprofit agencies working to address homelessness. Support for ICM at this time will allow the organization to continue to provide the basic services and support it has provided for years, including food and clothing, while it begins to provide more coordinated and robust services for its clients.

ORGANIZATION INFORMATION	
Organization's Name: Intown Collaborative Ministries	
Staff Leader & Title: Brad Schweers, executive director	
Board Leader & Affiliation: David Brackett, Bondurant, Mixon & Elmore	
Address: 1026 Ponce de Leon Avenue, Atlanta, GA 30306	**Phone Number**: 404.590.6956
Website: intowncm.org/	
Social media links: facebook.com/intowncm/	
Organization's expenses (current FY): $551,250	
Program/project budget: $n/a	

Report prepared by Kristina Morris, program officer

This report is intended only for the person or entity to which it is addressed and contains confidential and/or privileged material. The Community Foundation for Greater Atlanta requests the report not be shared with the organization under review or anyone affiliated. Please contact your philanthropic advisor if you have specific questions about this report and note that the information in this report is accurate only as of the date of this report and to the best knowledge of staff at the Community Foundation for Greater Atlanta.

Statements

Community Foundation for Greater Atlanta

We believe in transparency and convenience. Your quarterly donor fund statement will be mailed to you and be available on Donor Central. Investment returns for the Investment Pool are also available on a monthly basis.

Community Foundation for Greater Atlanta

Donor Fund Statement for the
Name Fund
For the period January 1, 2017 through March 31, 2017

Fund ID: NAME1

STATEMENT OF FUND ACTIVITY

		Current Quarter:			Jan. 1, 2017 to March 31, 2017			
Beginning Fund Balance:			**$**	**68,187.16**			**$**	**99,649.27**
Additions:								
Contributions (1)	$	-			$	-		
Transfers in from Other Funds	$	-			$	-		
Investment Returns (2)(3)	$	1,792.23			$	6,114.04		
Total Additions:			**$**	**1,792.23**			**$**	**6,114.04**
Distributions:								
Grants Approved (1)	$	10,000.00			$	45,000.00		
Transfer Out to Other Funds	$	-			$	-		
Decrease in Grants Payable	$	-			$	-		
Administrative Fees	$	250.00			$	1,033.92		
Total Distributions:			**$**	**10,250.00**			**$**	**46,033.92**
Ending Fund Balance (5)			**$**	**59,729.39**			**$**	**59,729.39**

(1) A detailed list of contributions and grants for the quarter is attached.
(2) The return is net of investment related fees.
(3) Your fund is invested in the Foundation's Unitized Pool.
(4) The Community Foundation's current fiscal year is January 1, 2017 to December 31, 2017.
(5) Fund balance does not include value of any illiquid assets such as real estate, family limited partnerships, notes receivable, etc.

To recommend grants from your fund at any time—day or night, view information about your fund at the Community Foundation and receive updates on programs such as Extra Wish, please log in to **Donor Central** via the Foundation's web site: www.cfgreateratlanta.org.

connecting passion with purpose

Please contact Audrey Jacobs, Barrett Coker Krise, Erin Drury Boorn, Staci Lynch, Kathleen Wagner or Mendal Bouknight at (404) 688-5525 with questions regarding your statement.

191 Peachtree Street NE, Suite 1000, Atlanta, GA 30303 cfgreateratlanta.org

Thank You!

Community Foundation for Greater Atlanta

Donor Fund Statement for the
Name Fund
For the period January 1, 2017 through March 31, 2017

Page 2
Fund ID: NAME1

Contributions for the Quarter:

Donor	Date	Amount
No contributions this quarter		

Grants Approved During the Quarter:

Grantee	Date	Grant Area	Amount
Palm Harbor Academy	1/13/2017	Education	$ 10,000.00
***** Total Grants:**			**$ 10,000.00**

connecting passion with purpose

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Thank You!