

FOUNDATION FOCUS

A publication of the Fairfield County Foundation • Winter 2006

NEW FUNDS CONTINUE TO MAKE FOUNDATION GROW AND BENEFIT THE COMMUNITY

Welcome to our newest charitable funds! Each fund is established by a donor or an organization to carry out a purpose specified when the fund was created. The Fairfield County Foundation provides administrative and investment support to carry out the purpose of the fund with ease.



Esther Hedges Strickland, Helen Hedges and Golda Hedges

Helen Hedges and Golda Hedges Fund-

Esther Hedges Strickland established this fund, with the help of the Fairfield National Bank Trust Department. First, to make a lasting and significant contribution to student members of the First Presbyterian Church, Lancaster – The Helen Hedges and Golda Hedges Memorial Scholarship Fund. Second, for the students of Amanda Clearcreek High School – The Helen Hedges, Golda Hedges and Esther Hedges Strickland Scholarship. Third, for the benefit of the residents of the Village of Amanda and the Township of Amanda to be used for educational, cultural and charitable purposes, including promotion of safety and health care.

The Brain Tumor Charities of Central Ohio Endowment Fund-

This endowment fund was created by Beth Schorr, an 11 year brain tumor survivor, and her family to provide research funding for the cause and cure of brain tumors. This fund will also provide assistance for brain tumor survivors as determined by the board of the Brain Tumor Charities of Central Ohio.

The International Cardiac Care Program Fund-

The International Cardiac Care Foundation (ICCF) is comprised of 40+ volunteers from central Ohio hospitals, including Fairfield Medical Center, Grant Medical Center and Ohio State University Hospital. The goal of ICCF is two-fold; to promote

cardiothoracic procedures in developing countries, and teaching patients and families, as well as training medical personnel. ICCF works from the adage “give a man a fish and he eats for a day, teach a man to fish and he eats for a lifetime.”

ICCF is currently focusing its efforts in the Dominican Republic, where the lack of a viable healthcare system creates many uninsured and underinsured families. A country of 8 million people generates the need for approximately 8000 adult, and 800 pediatric cardiac surgeries per year. The country itself is only able to accommodate approximately 500 of these cases. Lancaster and its residents will be recognized as leaders in the local community as well as internationally through their support of this endeavor.

Mowry Family Fund-

This donor advised fund was established by Kathy Mowry for public, charitable and educational purposes to provide an ultimate benefit to the residents of Fairfield County. The immediate Mowry Family includes David “Dee”, Kathy, son, David and daughter, Joan. The Mowry Family, natives of Fairfield County, has resided in Bremen for many years. Dee, past Fairfield County Foundation Board Member and past Board Chair, noted that “the Fairfield County Foundation serves a very important function for Lancaster and Fairfield County by providing scholarship money and grants for many community projects with its own funding and through the affiliate funds with National City, the Nannie B. Martens Fund and the Grant Munro Scholarship Fund.”

Friends of Firehouse Park Fund-

With the mission “to enhance and beautify Firehouse Park, located at the corner of High and Chestnut Streets in Lancaster, in order to provide an enjoyable playground atmosphere for the children and families of this community,” this fund was started by a group of community members, community leaders and firefighters. The primary goal of the fund is to provide a safe and healthy neighborhood playground for the children of this community. The park enhancements will also benefit downtown, the development of the beautiful historic district, the Lancaster Bike Trail will be enriched with another point of interest and the firefighters can foresee the future utilization of the landmark firehouse as a museum, community education center or a fire safety house for the kids.



The Mowry Family

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Fairfield County Foundation

162 East Main Street
Post Office Box 159
Lancaster, Ohio 43130

Phone
740-654-8451

Fax
740-654-3971

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Why community foundations?

Many people ask me why they should work with a community foundation to carry out their charitable giving plans. Certainly, there are many good alternatives, including giving directly to deserving nonprofit organizations. We know that donors have many choices, so we want to be sure to share with you why and how the Fairfield County Foundation can help you help our community.

For one thing, the FCF makes it easy and convenient for you to give. You can establish or add to a donor advised fund when it suits your tax, financial or personal situation. And then, when you are ready, you can make decisions about which nonprofit organizations you want to support. You make these choices, share your wishes with us, and then we take care of the paperwork.

But FCF has much more to offer than processing contributions and grants correctly and in a timely manner. Our focus on helping you achieve your goals, our insight into the needs of the community, and our knowledgeable staff, are what sets us apart from other philanthropic service organizations.

Since community foundations are permanent institutions committed to long-term improvements in their communities, they are extremely well-positioned to build, and to rebuild, for the future. In this community, we are committed to, *Building A Legacy*, every day.

Finally, I want to call your attention to the "center spread" in this issue where you'll read about some of the important ways that we support this community and some of our nonprofit organizations. Also, the article about Beth Miller and Mike Russell, two very deserving scholarship recipients who agreed to share their stories.

As we settle into a new year, please consider how you may help to *Build A Legacy* in our community.

The Trustees and staff of the Fairfield County Foundation extend our appreciation for your support during the past year and wish you happiness, good health and good fortune in 2006!



Amy Eyman, Executive Director



Amy Eyman

Memorial and Honorarium Gifts

Remembering a loved one through a gift to the Fairfield County Foundation is a way to express appreciation of a special friend or family member and help support the Fairfield County non-profit community.

Memorial Gifts are a way to remember a deceased family member or friend or to express sympathy for another's loss.

Honorariums provide a means for acknowledging special people and occasions with a gift that also benefits our community. These gifts are received at times of celebration such as birthdays, anniversaries and other significant moments in one's life. They are also given to express appreciation for one's family members or friend.

Since the publication of our last newsletter, several individuals have been honored with gifts to the Fairfield County Foundation.

Betty Bender
Bud Goodman
David Johns
Dick Bartlett,
E. Trevor Jones
Elizabeth Murry
Hubie Eyman
Jacob Sims
Joey Kistler

John "Bob" Dildine
Juanita Hanselman
Keith Kumler,
Kelley Thomas
Larry Glaab
Marion Carr
Martha Jo Smith
Mary Louise McAllen
Mollee Seifert

Philip Dur
Randy Holliday
Rosemary Gleissner
Ruth Sheldon
Shelly Strigle
Theron Rupe
Ty Conrad
Willard "Fuzz" Smith

COMMUNITY FOUNDATION AWARDS GRANTS TO MEET THE EVER-CHANGING NEEDS OF OUR COMMUNITY

The Fairfield County Foundation continues to play a vital, supportive role in the development of Fairfield County. Since the publication of our last newsletter the Board of Trustees approved the following grants to area non-profit organizations serving Fairfield County:

ABUSE PREVENTION FUND:

Advocacy Center Kickoff

CANAL WINCHESTER EDUCATION FUND:

Teacher Grant Program

TYRONE CONRAD MEMORIAL FUND:

Ty Conrad Best Behavior Award-Noah Willdermuth and Tyler Woltz; Ty Conrad Award-Chris Rutter, Steven Ramos and Max Walker

DONLEY FAMILY FUND:

Pickerington Food Pantry
Pickerington Education Foundation Fund

FAIRFIELD COUNTY FOUNDATION HEALTH FUND:

Fairfield Medical Center – Twig 1 – Warmette for Maternity
Fairfield Medical Center – Twig 7 - Autism Camp
Fairfield Medical Center – Twig 2 – Thermometers and Heart Healthy Books

FAIRFIELD RIDING CLUB FUND:

Fairfield County Agricultural Society – Horse and Pony Show

HOYMAN FAMILY FUND:

Decorative Arts Center of Ohio – Student Art Scholarships
Fairfield Industries – Blue Shoe Art Program

JACKSON FAMILY FUND:

Robert K. Fox Family Y
Salvation Army
Bloom Township Crisis Fund

KIWANIS CLUB OF LANCASTER ENDOWMENT FUND:

Big Brothers Big Sisters of Fairfield County
Kiwans International Foundation
Habitat for Humanity of Fairfield County
LHS Stanbery Freshman Campus

PICKERINGTON EDUCATION FOUNDATION FUND:

Pickerington Schools – Teacher Mini Grants

PICKERING FAMILY FUND:

American Red Cross of Fairfield County
Decorative Arts Center of Ohio
Grace United Church of Christ
Lancaster Men's Chorus
Lancaster Community Concerts
FairHoPe Hospice & Palliative Care
FairHoPe Hospice & Palliative Care – Pickering House
St. John's Episcopal Church
St. Mary's Church
St. Bernadette Church
The Lancaster Festival



Pickerington Education Foundation Fund Walk/Run Grant

PICKERINGTON PUBLIC LIBRARY FUND:

Pickerington Public Library building addition and renovation

RODENBAUGH FAMILY FUND:

St. Peter's Lutheran Church

EDWARD N. SANDS MEMORIAL FUND:

Liberty Union Elementary – Counseling Services
Baltimore Area Community Chest
Baltimore/Thurston Food Pantry

WENDEL FAMILY FUND:

FairHoPe Hospice & Palliative Care, Inc. – Chester Chest Training Aid
Pleasant TWP Fire Department – American Safety & Health Institute Instruction
Olivedale Senior Center – Construction of Shelter House
New Horizons Youth & Family Center – Teen Screen Project
Holiday Festival Parade
Fairfield Area Humane Society – Humane Campaign
West After School Center, Inc. – Kitchen Renovation Project
Maywood Mission – Food Pantry
Community Action – Food Pantry
Pickerington Food Pantry – Food Pantry
Big Brothers Big Sisters – Table Top Display
Fairfield Industries – Blue Shoe Arts Program
Bloom Carroll Middle School – Bullying Prevention Program
Fairfield Department of Health – 3 Automatic External Defibrillators
FairHoPe Hospice & Palliative Care, Inc. – Pickering House
The Recovery Center – Family Festival
Lancaster Chorale – Support for 2005-2006 Concert Series
Sugar Grove/Berne Township Development Committee – Statuary in Sculpture Park

NANNIE B. MARTENS FUND:

Ronald McDonald House
Charities of Central Ohio – Family Bedroom
FairHope Hospice and Palliative Care Inc. – Pickering House
Olivedale Senior Center – Kitchen Renovation Project
Fairfield Heritage Trail Association – Bike Trail, Phase II



Groundbreaking of the Pickering House

The above grants were awarded from the income generated from funds of the Fairfield County Foundation. Two times a year, the Foundation accepts grant applications. The Grant Committee of the Fairfield County Foundation reviews the requests and recommends grants to 501(c) (3) organizations throughout Fairfield County to help meet the ever-changing needs of the community. Donors, who have established advised funds at the Fairfield County Foundation, have the privilege of suggesting grants from the funds that they have established. These suggestions follow certain guidelines and must be approved by the Board of Trustees.

Preliminary grant proposal forms are due by **Wednesday, March 15, 2006** or **Tuesday, August 15, 2006**. If our Grants Committee confirms that your project fits within the Fairfield County Foundation's guidelines you will be invited to submit a Grant Proposal by **Tuesday, May 2, 2006** or **Tuesday, October 3, 2006**. Grant Guidelines, Preliminary Grant Proposal Forms and Grant Proposal Forms are all available at www.fairfieldcountyfoundation.org/ grants or contact the Foundation office at (740)654-8451.

SCHOLARSHIPS HELP EASE TUITION BURDENS

For **Mike Russell** college was a goal but financing tuition was a challenge. For the past three years Mike has earned a scholarship from the Richard Shannon Scholarship Fund of the Fairfield County Foundation

“The Shannon Family Scholarship has helped me reach my goals in a number of ways and it has helped me to overcome obstacles,” he explains. “Prior to learning about the Fairfield County Foundation, I struggled to meet the cost of my college expenses and constantly worried because my loans were not enough to cover the tuition increases.” Mike has been on his own since he was 18 years old and works for Fairfield Medical Center.



Mike Russell

“This scholarship has also helped me to unlock my hidden potential by providing an incentive to perform to the best of my ability, academically. I think of my scholarship as a personal contract. When I first received my award letter, I thought, If this organization is willing to invest in my education, then I am going to do everything I can to assure them that I am worth it and that I appreciate it,” adds Mike. Mike is currently a Junior at Ohio University – Lancaster, majoring in Computer Science/Business.

“The Fairfield County Foundation has shown me how hard work and dedication can really pay off, and how caring a community can be. Thank you for all the doors that you open.”

The Fairfield County Foundation, through generous donors, awarded \$646,449 in scholarship funds to 274 students this year. Individuals, families and businesses have established scholarship funds at the Foundation to support different levels of education.

For **Beth Miller**, a Lancaster High School graduate, the Eva Eyman Scholarship Fund and Richard Shannon Scholarship Fund at the Foundation have been very important in helping to pay for her education.



Beth Miller

“I have been a Resident Assistant at Ohio University for the past three years; I work fulltime during Christmas and Summer breaks and have worked area band camps the last two summers. However, college is very expensive and without the help of scholarships from the Fairfield County Foundation, I would not have been able to complete my education.”

Beth is currently a Senior at Ohio University majoring in music education with an instrumental emphasis. She has been studying the clarinet for ten years and while at OU has participated in the Symphonic Band, The Marching 110, Wind Ensemble, the New Music Ensemble and the Clarinet Choir. “A major highlight of my college career was traveling to New York City this past November to lead off the Macy’s Thanksgiving Day Parade with the Marching 110.”

Beth looks forward to student teaching Spring Quarter at Amanda Clearcreek High School. “I am anxious to begin working at my chosen profession, to begin encouraging others to appreciate music and to begin the process of paying off my student loans and building a life for myself. I truly appreciate all the help I’ve received thus far and hope to some day give back so others can enjoy the same benefits,” adds Beth.

To learn more about the Foundation’s scholarship program, please visit the Foundation’s website at www.fairfieldcountyfoundation.org or contact our office at (740)654-8451.

ESTATE AND CHARITABLE TAX CHANGES IN 2006

By Penny L. Wasem, Financial Officer

Several changes that have potential impact on charitable planning will take place in 2006. These changes affect estate taxes, gift taxes, the annual exclusion and income taxes.

Estate Tax Exemption: The estate exemption in 2006 increases to \$2 million per person. The unified credit of \$780,800 is the amount that would offset the tax otherwise payable on an estate of \$2 million. Flat tax advocates might note that the estate tax finally is a flat tax of 46%. A taxable estate of \$2,000,000 pays no tax. A taxable estate of \$2,001,000 pays a tax of \$460. The first taxable dollars are subject to the 46% rate.

Gift Exemption: \$1 million per person over a lifetime. This amount remains the same.

Annual Exclusion: \$12,000 per donor/per donee. In addition to the gift exemption of \$1 million, individuals may make present interest gifts of \$12,000 each year. For example, a grandfather and grandmother with 5 grandchildren could each make 5 annual exclusion gifts. The total of the 10 gifts equals \$120,000 during 2006.

Charitable Mileage: The standard mileage rate allowed for use of your car when you use your car to provide charitable services to a charitable organization is 14 cents a mile. If you used your vehicle in giving services to a charitable organization to provide relief related to Hurricane Katrina, the standard mileage rate allowed for use of your car is 32 cents a mile.

Update on Charitable IRA Rollover legislation: House and Senate expected to reconcile differing tax packages in the new year; Senate tax package includes IRA charitable rollover, House version does not.

House-Senate Conference - On November 17, the Senate passed S. 2020, the Tax Relief Act of 2005, which primarily deals with budget reconciliation and expiring tax provisions, includes the IRA Charitable Rollover provision. The House of Representatives has passed its own version of what is referred to as a tax reconciliation bill. The House bill, H.R. 4297, the Tax Relief Extension Reconciliation Act of 2005, does not include IRA Charitable Rollover Provisions. When Congress returns to Washington in 2006, House and Senate negotiators will have to write a compromise. The Conference on the Tax Relief Act of 2005 was deferred until February of 2006.

The following is intended as general information and does not represent legal or tax advice. Individual circumstances vary - please consult your legal and tax advisors about your specific situation.

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Pickerington Education Foundation Fund-

This organization was created to support the enrichment of the educational process of all students in grades kindergarten through high school in the Pickerington Local School District. Through its commitment to the community and its support of quality education programs, The Pickerington Education Foundation Fund strives to serve as a catalyst for fostering opportunities to enrich the curriculum, instruction and extra-curricular activities of the students, faculty and staff.

Those interested in a complete list of the funds available through the Fairfield County Foundation, as well as those interested in starting a new fund, should contact the FCF at (740)654-8451 or visit our offices at 162 East Main Street in Lancaster.



Pickerington Education Foundation Fund



Penny Wasem

Philanthropy at Your Fingertips

www.fairfieldcountyfoundation.org

Hopefully by now you've had a chance to visit our website.

Our goal is to provide **useful tools and information** for our donors, grantseekers, professional advisors, community members, and anyone else with an interest in the Foundation.

Please let us know what you think!
We welcome your comments and suggestions.



**FAIRFIELD COUNTY
FOUNDATION**
Building A Legacy

162 E. Main Street • P.O. Box 159
Lancaster, Ohio 43130
Telephone: (740) 654-8451
Fax: (740) 654-3971

NonProfit Org.
U.S. Postage
PAID
Lancaster, OH
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