Art Salomon has worn a lot of hats at Blue Grass Community Foundation over the past 25 years: board member, board chair, finance and audit committee chair, fundholder, Legacy Society member, donor, advocate.

“I was looking for that one cause I could believe in,” says Art, “and Blue Grass Community Foundation was it.”

Art is founder and president of Salomon & Company, an independent wealth planning group in Lexington that specializes in assisting individuals, families and businesses in growing and protecting their assets for the future. Art is also a decades-long member of the prestigious Million Dollar Round Table, an independent association of the world’s leading financial services professionals.

Art and Simone, his wife of 52 years, have two sons, Seth (married to Erin) and Jonathan (married to Caroline), two granddaughters and a brand new grandson. Seth, a certified financial planner, works alongside his father at Salomon & Company.

Art grew up in Brooklyn, New York, but came to Lexington to attend the University of Kentucky and never left. After graduating from UK with a degree in business education, Art taught at Blackburn Correctional Institution (known then as Kentucky Village Reformatory), and then earned a master’s degree in business at Eastern Kentucky University. In 1977, he established Salomon & Company.

In his role as professional advisor, Art frequently recommends Blue Grass Community Foundation to his clients.

“It’s important to give back,” says Art, “and the Community Foundation, with its personalized services and innovative programs, makes it possible for anyone to leave a meaningful legacy.”

Art takes the long view in his personal life as well.

Art and Simone have established two endowed giving funds at BGCF: a designated fund to benefit their place of worship, Ohavay Zion Synagogue, and a multi-generational donor advised fund, the Menschlekeit Fund. As advisors to the Menschlekeit Fund, Art and Simone recommend grants for the charitable causes that speak to them. Sons Jonathan and Seth will serve as the next generation of advisors to the fund, and after them, their children.

Seth and his wife, Erin, have continued the family tradition of giving back by establishing their own donor advised fund at the Community Foundation. And, both Seth and Erin are members of BGCF365, an initiative of the Community Foundation that provides grantmaking and networking opportunities for aspiring philanthropic and civic leaders.

“The Community Foundation makes it easy for me to give to the causes I already love. But it also makes me aware of even more causes I want to support,” says Art. “And, speaking as a financial advisor, the Community Foundation offers its donors attractive tax benefits for supporting causes that make Lexington a better place for us all.”

To learn how you and your family can support your community and leave a meaningful legacy, contact BGCF Vice President of Advancement Scott Fitzpatrick at 859.225.3343.
APPALACHIA RISES RELIEF FUND
$1.3 MILLION GRANTED

With Kentucky’s eastern and Appalachian counties in distress following historic flooding in early March, Blue Grass Community Foundation was one of nine organizations that swiftly united to form a large-scale fundraising and relief effort.

Thanks to donations from BGCF fundholders, corporations, individuals and foundations across Kentucky, more than $1.3 million was distributed to assist communities repairing businesses, homes and infrastructure from devastating flood damage.

Launched by Morehead-based ag-tech leader AppHarvest, the initiative brought together the following organizations, proving once again that we make the greatest difference when we invest together to help our communities!

All proceeds were distributed by Blue Grass Community Foundation and Foundation for Appalachian Kentucky to individuals, families, farms, small businesses and local nonprofit organizations severely impacted by the historic floods.

**SMALL BUSINESS GRANTS**
Locally owned businesses impacted by flooding were eligible to receive up to $5,000 in grant funds.

- **$413,000** Total Amount Awarded
- **287** Total Jobs of Grant Awardees
  - 161 full-time
  - 77 part-time
  - 49 seasonal
- **17** Total Counties Represented

**FARM GRANTS**
Small farms were eligible to receive up to $1,500 in grant relief. Farmers receiving relief represent a diverse range of agricultural products including produce, livestock, grains, poultry and eggs, herbs, honey, maple syrup and non-edible horticultural crops.

- **$250,000** Total Grants Awarded
- **202** Total Number of Farms Assisted
- **27** Total Counties Represented

**INDIVIDUALS + FAMILIES**
Individuals and families were eligible to receive up to $500 in emergency relief grants for immediate needs like lodging, food and clothing.

- **$270,000** Total Grants Awarded
- **540** Total Families Receiving Assistance
- **31** Total Counties Represented

For more information and descriptions of how these nonprofits utilized grant funding, please visit bgcf.org/floodrelief.
ATTENTION NONPROFITS!

Registration Opens July 1!

Last year’s GoodGiving Challenge raised $2.39 million for local nonprofits, and it’s already time to start preparing to make the 11th annual Challenge the biggest and best yet! The 2021 GoodGiving Challenge will run for one week: Giving Tuesday, November 30 – Monday, December 6. Registration for the Challenge will be open at BGgives.org from July 1 – August 15. Scan this QR code with your phone to sign up for our GoodGiving Challenge mailing list or contact Lauren Parsons.

New + Improved Online Fundholder Portal

Blue Grass Community Foundation is excited to announce the launch of our new donor portal to provide our fundholders with an improved user experience! If you are a BGCF fundholder but did not receive an email with instructions on how to activate online access to your new fund portal, please contact Tori Calvert at tori@bgcf.org.

For tips on how to navigate the new portal, visit bgcf.org/help.

Lex Do This!

BGCF was proud to be part of the coalition of forces behind the Lex Do This! campaign to educate and encourage Lexington residents to get their COVID-19 vaccine. Lisa Adkins, BGCF president/CEO, joined Mayor Linda Gorton, Governor Andy Beshear, Fayette Commissioner of Health Dr. Kraig Humbaugh, members of the Mayor’s Vaccine Task Force and a diverse group of ministers to kick off the campaign.

“For nearly 55 years, the Community Foundation has focused on bringing people together to do good,” Adkins said. “This initiative is another powerful example of how our community’s generosity can achieve great things….in this case, literally saving lives and helping our economy get back on track.”

Learn more at lexingtonky.gov/vaccines.

NEWS BRIEF

BGCF AT A GLANCE

From January 1, 2021 to March 31, 2021

<table>
<thead>
<tr>
<th>Total Assets</th>
<th>$168,540,885</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of Grants Awarded</td>
<td>2,230</td>
</tr>
<tr>
<td>Nonprofits Receiving Grants</td>
<td>1,085</td>
</tr>
<tr>
<td>Grants Awarded</td>
<td>$10,571,842</td>
</tr>
<tr>
<td>Grants Since Inception</td>
<td>$123,873,580</td>
</tr>
</tbody>
</table>

Welcome to the Family!

These new charitable funds were established between January 15, 2021, and May 10, 2021. Please join us in welcoming them to our BGCF community of givers.

Appalachia Rises
Appalachia Rises Relief Fund
Bann Yun Charitable Fund
Bann Yun Lexington Korean Culture Center Fund
The Bill Arnsparger Memorial Fund
Caldwell/Sparks Charitable Fund
Cathy Ann Vaughan Foundation*
Central Music Academy Endowment
Clark Coalition Foundation, Inc. Fund
Cynthiana-Harrison County Chamber Splash Pad Fund
Ed Brown Society Fund
Evangelos “Angel” Levas Foundation
Evidence Based Birth Charitable Fund
Kentucky Student Voice Team Fund
Lexington Catholic High School Charitable Fund
Palmer Family Charitable Fund
Rainbow Fund
Rubicon.org
Sean and Monica Cain Foundation*
Shane & Megan Kirby Foundation*

* Legacy Fund

If you would like to create your own charitable giving fund, contact Scott Fitzpatrick at 859.225.3343 or sfitzpatrick@bgcf.org.

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ALL ABOUT ENDOWMENTS

Thanks to the Endow Kentucky Tax Credit, there has never been a better time to invest in the future of our community. Gifts to endowed charitable funds at Blue Grass Community Foundation are eligible for up to 20% in state tax credits. Unlike tax deductions, tax credits are subtracted from a donor’s tax bill, dollar for dollar. A gift of $5,000 can reduce what you owe in state taxes by $1,000. A gift of $50,000 can reduce your tax bill by $10,000. And this is in addition to your federal and state charitable tax deduction.

But these credits go fast! The Kentucky Department of Revenue begins accepting applications for Endow Kentucky Tax Credits on July 1. All applications submitted between July 1 and July 7 are guaranteed to receive at least a prorated portion.

An endowment’s income provides annual support for charities and charitable causes in perpetuity. Whether it’s supporting an existing endowment at BGCF or creating one of your own, we can help. A gift to an endowment fund is an investment in today and tomorrow.

Would you like to make a gift that qualifies for the Endow Kentucky Tax Credit? Call us at 859.225.3343 or visit bgcf.org/endowky to learn more.

THE IMPACT OF ENDOWMENTS:

Flight 5191 Memorial Preservation Fund

This endowment was established to exclusively support the preservation, enhancement and maintenance of the Flight 5191 Memorial at The Aboretum State Botanical Garden of Kentucky. This memorial sculpture provides the community with a place of remembrance and reflection. The endowment fund at Blue Grass Community Foundation ensures the memorial sculpture will forever be maintained and cared for.

Save the Grand Theatre Fund

Frankfort’s historic Grand Theatre was purchased in 2005 by a nonprofit group, Save the Grand Theatre, Inc., with the mission to renovate the Grand into a multi-purpose community arts center. The Grand is a cherished public asset that provides a much-needed venue for community programming and art and education projects. An endowment fund was established in 2018 to provide a permanent and perpetual revenue stream for the ongoing maintenance, renovation and restoration of this historic theatre.

Mission Health Lexington Endowment Fund

Mission Health Lexington is a faith-based nonprofit committed to providing free medical, dental and vision care to Fayette County adult residents living without insurance and below federal poverty guidelines. An endowment fund was established in 2014 to ensure that these much-needed social services can forever be offered to those who need them. The endowment fund has received donations exclusively through utilization of Endow Kentucky tax credits.

For more information about endowments, or how to establish your own, contact Lisa Adkins, president/CEO, at ladkins@bgcf.org or 859.255.3343.
Endowed Funds at BGCF

Community-Based Funds
- Fund for Greater Lexington
- Clark County Community Foundation
- Franklin County Community Fund
- Harrison County Community Fund
- Madison County Community Fund
- Magoffin County Community Fund
- Our Foundation for Morgan County
- Rowan County Community Fund
- Woodford County Community Fund
- Fund for Appalachia Kentucky

BGCF Initiative Funds
- BGCF365 Hall Endowment
- BGCF Civic Leadership Fund
- Lexington Black Prosperity Initiative

Agency and Designated Funds
- African American Forum Fund
- All Children in Need Endowment Fund
- AMPersand Sexual Violence Resource Center
- Appalachian Village Endowment
- BGCF365
- BGCF Civic Leadership Fund
- BGCF365
- Fund for Appalachian Kentucky

SUMMER 2021

In 2017, John and Donna Hall of Lexington generously pledged $365,000 to establish the BGCF365 Endowment Fund. BGCF365 informs, engages and inspires Lexington’s next generation of philanthropic and civic leadership, targeting adults in their 20s, 30s and 40s.

Established and funded through the use of Endow Kentucky tax credits, BGCF365’s endowment has grown to over $551,000 since 2017. Funds from the endowment are combined with membership dues, allowing BGCF365 members to award a cumulative $100,000 in grants to the following Fayette County nonprofits:
- Allegro Dance Project
- Carnegie Center for Literacy & Learning
- Central Music Academy
- Common Good CDC
- God’s Pantry Food Bank
- Kentucky CancerLink
- LexArts
- Lexington Philharmonic
- Lexington Public Library Foundation
- Living Arts & Science Center
- Midway University
- Natalie’s Sisters
- NOU CDC
- On the Move Art Studio
- One Parent Scholar House
- Partnership for Successful Schools
- Radio Eye
- Seedleaf

Endowment FBO Amachi Central Kentucky
- Lexington Philharmonic Orchestra Foundation
- Lexington Public Library
- Pendulum and Rotunda Preservation Fund
- Lexington Rescue Mission Endowed Fund
- Life Plan of Kentucky Endowment Fund
- Living Arts & Science Center Fund
- Lower Howard’s Creek Heritage Park Fund
- Madison County Athenaeum Fund
- to support the Madison County Public Library in Berea and Richmond
- Martin Luther King Neighborhood Association Endowment Fund
- Mary Louise Young and Mary Lillard Young Fund
- to support Central Christian Church
- Migrant Network Coalition Quetzal Endowment Fund
- Mt. Sterling-Montgomery Co. Parks and Recreation
- The Nest Center for Women, Children & Families Endowment Fund
- New Opportunity School For Women Endowed Fund
- Newton’s Arc Endowment Fund
- NOU CDC Endowment Fund
- Nursing Home Ombudsman Agency Fund
- One Parent Family Facility/Virginia Place Fund
- Opera Lex Endowment Fund
- Paris Animal Welfare Society Endowed Fund
- Parish Grounds Group/HADA Endowed Fund
- Post Clinic Endowment Fund
- Prichard Committee for Academic Excellence Endowed Fund
- Primate Rescue Center Endowment Fund
- Providence Montessori Endowment Fund
- Radio Eye Endowment
- Ralph W. Gabbard Educational Fund
- to support the Governor’s Scholar Program
- Richmond Area Arts Council Endowed Fund
- Rose Mary G. Brooks Place Fund
- Rowan County Arts Promotion Foundation
- Rowan365 Endowment Fund
- Save The Grand Theatre Fund
- Saykaly Garbulinska Philharmonic Foundation
- Composer-In-Residence Fund
- Serve Kentucky Foundation
- Seton Catholic School Endowment Fund
- Shoulder to Shoulder Global Endowed Fund
- St. Agatha Academy Endowment Fund
- Step by Step Endowment Fund
- Surgery on Sunday Endowment Fund
- Temple Adath Israel Blue Grass Fund
- Thoroughbred Charities of America Endowment Fund
- United States Pony Clubs Endowment Fund
- W. Paul and Lucille Caudill Little Endowment for Lexington Children’s Theatre to support Outreach Programs in Elliott and Rowan Counties
- W. Paul and Lucille Caudill Little Endowment for the Morehead Theatre Guild
- Wilderness Trace Child Development Center Endowed Fund
- Woodford County Rural Land Board Endowed Fund
- Woodford Humane Society Endowment Fund
- Woods & Waters Land Trust Endowment Fund
- Zanzler Endowed Fund for Pa Library Bluegrass
Your will tells a story – it’s a testament to your lifetime of accomplishments, and it ensures your values live on. Your charitable giving reflects your values today, and with the assistance of Blue Grass Community Foundation, your estate plan can incorporate these values to ensure the charitable causes you care about continue to receive your support in the future.

Blue Grass Community Foundation offers several simple solutions to ensure your philanthropic values live on. Creating a charitable legacy fund, or amending the succession plan of your existing fund at the Community Foundation, allows you to customize the many options for distributing your charitable assets after your lifetime.

We’d be happy to help you with the following:
- establish a permanent charitable endowment to support causes in perpetuity
- distribute your assets within a set timeframe
- name another family member to take over advisory grantmaking privileges
- list specific nonprofits to receive a charitable payout
- support a specific field of interest or geographic area

To date, Blue Grass Community Foundation has documented more than $100 million in expected legacy gifts! These gifts include direct bequests, charitable trusts, life insurance policies, real and tangible property, retirement accounts and charitable gifts that produce lifetime income for the donor.

No matter your estate size or tax situation, BGCF is here to work with you and your professional advisor to create a simple and effective way to ensure continued support for the causes and organizations that you care about long into the future.

**What Gifts Can I Contribute After My Lifetime?**

After-lifetime giving is a great way to ensure continued support for the charitable causes you care about most. BGCF can work with you and your professional advisor to help determine the best assets to contribute through your estate plan. We can receive cash and complex assets, including the following:
- stock and mutual funds
- retirement accounts
- life insurance
- tangible property (such as art collections)
- real property

Or, you can name BGCF as a charitable beneficiary of your trust. BGCF can also assist with establishing income-producing gifts, such as charitable annuities and charitable trusts, to ensure an income stream during your lifetime and a gift to your favorite charitable causes after your lifetime.

**CHARITABLE GIVING TIP**

As the saying goes, “cash is king,” but that doesn’t mean cash is always the most effective way to give charitably. If you have funds available to contribute to a charitable fund or nonprofit organization, consider reviewing your full portfolio before writing that check. One great tax-effective way to give is a contribution of appreciated stock.

You could contribute appreciated stock, receive a tax deduction and avoid capital gains. Then you can use your cash to re-build your stock portfolio.

At the Community Foundation, we make gifting non-cash assets easy! Our knowledgeable staff can work with you and your professional advisors to make sure you get the most for your generosity.

Fran Taylor

"Like most married couples, my husband, Tom, and I haven’t always agreed on every decision we have had to make, but we do agree on one thing: Giving back to the community is critically important to both of us. I think it has actually made our marriage stronger because we’ve worked really hard to accomplish our goal of leaving a legacy. Working with the Community Foundation to incorporate charitable giving into our estate plan was easy and painless! It has given us peace of mind, it’s something that gives us joy; and quite frankly, it motivates us. When we pass on, yes, we plan to leave money to family members, but a significant portion of our estate will go toward various endowed funds at Blue Grass Community Foundation to help make our community a better place to live and work. And that feels really good!"

Fran Taylor
Owner, Lexington Silver

Fran is a popular figure at the Community Foundation. In the past, she has been a long-time supporter and member of the Board of Directors. She is a dedicated and tireless volunteer who has contributed significantly to the success of the Foundation. Fran is a truly inspiring example of how one person can make a difference in the lives of others through their philanthropy.

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If you need extra incentive, your gift may also qualify for special Endow Kentucky Tax Credits (learn more on pages 4 and 5).

These community funds were established to help us build the capacity to ensure our communities remain strong today and all the tomorrows to come. Read about the many initiatives these funds have made possible in recent years:

Blue Grass Community Foundation hosts a network of endowed community funds in Clark, Franklin, Fayette, Harrison, Madison, Magoffin, Morgan, Rowan and Woodford counties—each seeking to improve the quality of life in its geography. In partnership with local leaders, these funds work to increase charitable giving and build local charitable resources to impact their communities’ greatest needs and opportunities.

This month, we’re asking everyone to join us in supporting the home county where you grew up, raised a family or built a business.

These community funds were established to help us build the capacity to ensure our communities remain strong today and all the tomorrows to come.

Clark County Community Foundation

Five years ago, the Clark County Community Foundation created the Clark County Community Scholars Program to support George Rogers Clark students who have the desire to pursue higher education but need additional support with the college and technical school application, acceptance and transition process. CCCF’s yearly renewable grant to support the program has now helped 19 students transition to collegiate or technical school, and its board looks forward to continuing support of future GRC students.

Franklin County Community Fund

Thanks to support from the Franklin County Community Fund, along with other community partners, The Kings Center HeartBEATs program uses hip-hop to provide an innovative, trauma-informed development program for middle- and high-schoolers. An effective intervention in overcoming childhood trauma and preventing pathways to addiction, HeartBEATs focuses on regulating stress response, trauma symptoms and neurophysiological arousal through beat-making. Through the process, students also build relationships with peers and teaching artists, as well as self-confidence through creative mastery. HeartBEATs increases students’ access to a high-quality arts education, which research shows is associated with improved academic performance, better standardized test scores, increased involvement in community service and lower dropout rates.

“The greatest good this fund will provide isn’t for me, or for the here and now, but it’s for our children and other generations to come.”

— Community Fund Advisory Board Member

When the Walking Dead mural (co-funded by the Harrison County Community Fund) was completed in the summer of 2016, it put Cynthiana on the map as a destination for legions of “The Walking Dead” fans, sparking the city’s Walking Dead Day festival that attracted more than 20,000 tourists. Its impact on downtown Cynthiana lives on, thanks to the boost it gave to local restaurants and retail businesses. The mural project is a testament to what a small community can accomplish when it works together and invests in building vibrant, engaging and equitable public spaces. “It’s amazing what just a painting on the side of a building will do for a small town,” said Mayor James Smith.

When the Rowan County Community Fund advisory board learned 45 Rowan County students did not have computers to use for virtual learning, the fund awarded a $9,000 grant to Rowan County Public Schools to purchase Chromebooks. “This generous contribution has made a difficult situation much easier for these students,” said Rowan County Superintendent John Maxey. “Many of our students don’t have access to the technology needed to access online lessons, and the Rowan County Community Fund provided these students with the means to have the same education as their fellow classmates. We appreciate the RCCF’s concern for our students, our community and our county.”

The Woodford County Community Fund has been there to support it. That continued this past summer when the Woodford County Community Fund, along with many community donors, provided grant funding to Spark Community Café to prepare nearly 7,500 meals to those impacted by the COVID-19 pandemic.

As the board members, both past and present, have dedicated themselves to the idea that one person can make a powerful impact, but we have the greatest impact when the community works together.

Supporting your home county’s community fund is a way to give back to the community that has provided you with special memories, friendships and opportunities. There’s never been a better time to give back than during the Annual Community Fund Campaign. And you can give in a way that’s customized to your particular situation, either through a one-time gift, a multi-year pledge or through your estate.

If you need extra incentive, your gift may also qualify for special Endow Kentucky Tax Credits (learn more on pages 4 and 5).
Our President’s Letter

Money doesn’t grow on trees, it grows in endowments. We say it all the time around the Community Foundation, because we know how true it is. This issue of BGCFyi proves the point that charitable endowments play a critical role in sustaining and enhancing the quality of life across our communities. For BGCF fundholders and donors, it’s a terrific way to perpetuate one’s values and priorities, create a permanent legacy and make a significant investment in the future. For nonprofit organizations and causes, it creates an ongoing stream of income, diversifies the funding base, enhances sustainability and promotes more giving.

Read about Art and Simone Salomon, who are building an endowed charitable fund to engage their children and grandchildren in giving. Learn about the nine endowed community funds and 150+ nonprofit endowments that are part of BGCF. Consider the difference John and Donna Hall have made by funding the initial endowment for BGCF365, which has now awarded $100,000 in grants.

We are so fortunate the state of Kentucky incentivizes endowed charitable giving at community foundations through the Endow Kentucky Tax Credit program. The team at BGCF is here to help you build your charitable legacy and invest in the communities and organizations you love. If you’re interested in establishing an endowed charitable fund or applying for Endow Kentucky tax credits, don’t hesitate to contact me.

Lisa Ashner Adkins, J.D.
President/CEO

For more information about available grants, contact Kristen Tidwell, director of grants and scholarships at kristen@bgcf.org, or visit bgcf.org/grant-opportunities.

To view the award-winning book made possible by the 3.14 Going Forward Fund, scan the QR code with your smartphone’s camera.

One of the STEAM GIRLS club members was also elected secretary of the Kentucky Technology Student Association. “She’ll be representing TSA students across the entire state, and this would have never happened had she not had the financial opportunity to do so,” said DeBorde.

Thanks to the grant funding of the 3.14 Going Forward Fund, STEAM Academy’s STEAM GIRLS club wrote and illustrated a children’s pop-up book about non-renewable energy and were able to enter the book into the statewide 2021 Technology Student Association Conference and Competition — and they won first place! The girls will present their book at the national Technology Student Association Conference in June.

For his grant award changed due to canceled events and conferences. But his students bounced back in 2021 ready to take on the competition!

Blue Grass Community Foundation creates more generous, vibrant and engaged communities by growing charitable giving throughout the Bluegrass and Appalachia Kentucky.