

# FREDERICK COUNTY GIVES



THE COMMUNITY FOUNDATION  
of FREDERICK COUNTY  
*For Good. Forever. For Frederick County.*



Nancy Nicodemus Franck (left) poses for a photo with scholarship recipients Madison France and Nataly Mariona, and Community Foundation Trustee Tod Salisbury, at the 2019 Scholarship Reception.

## FEATURE Stories



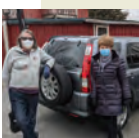
NothingTopsPhilanthropy:  
Celebrating Accomplishments,  
Honoring Excellence

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Grant Snapshot

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Herbie Lives On!

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## THE PHILANTHROPIC POWER OF Non-Cash Donations

While cryptocurrency may be the newest type of non-cash donation that The Community Foundation of Frederick County accepts, it is certainly not the only one. Many generous donors, including Nancy Nicodemus Franck and Guelda Imirie, have used assets like stock and real estate creatively to make gifts to the Community Foundation.

Cryptocurrency is a digital currency that has dominated headlines in recent years, two of the most popular ones being Bitcoin and Ethereum. According to a Pew Research Center survey, 16% of Americans say they have invested in, traded, or used cryptocurrency.

In early January, the Community Foundation added cryptocurrency to the type of non-cash assets it accepts to create new and support existing charitable funds benefiting the local community.

In addition to crypto, the Community Foundation accepts appreciated real estate, stocks, and other tangible personal property. While a cash donation is simple and easy, non-cash gifts often offer donors appealing tax benefits.

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Guelda and Vince Imirie

The most favorable tax benefits are generated by contributions of appreciated long-term capital-gain securities and real estate. In addition to receiving a charitable deduction for the full fair-market value of such a gift, the donor escapes any potential tax on the capital gain in the property given to charity and any sales commission that would be payable upon the sale of the asset.

The IRS has classified cryptocurrency as a property asset for tax purposes, meaning taxes on crypto are similar to taxes on stock and other investments. Like other assets, donating crypto to a 501(c)3 organization allows one to partially offset or eliminate crypto taxes.

Over the years, the Community Foundation has partnered with countless donors who made a tremendous and lasting impact on Frederick County with non-cash donations like real estate, stocks, works of art, rare books, and coin or stamp collections.

In 2000, Nancy Nicodemus Franck used a donation of stock shares to create The Nancy Nicodemus Franck Scholarship Fund with the Community Foundation. Geared towards supporting students studying elementary education, the fund has provided just under \$70,000 in scholarships.

Guelda Imirie turned to the Community Foundation in 2005 to create The Vince and Guelda Imirie Fund with a donation of appreciated real estate. At the time of her donation, Mrs. Imirie said that her late husband had given her the idea of using real estate to support local causes. She said, "it has been a worthy project to use the sale of a piece of real estate as the basis of a fund that will long serve the charitable causes my late husband and I supported together."

The Vince and Guelda Imirie Fund continues to support the Community Foundation, The Norine Haas Mental Health Scholarship Fund, Frederick Health Hospital, Mental Health Association of Frederick County, Kline Hospice House, and Glade United Church of Christ. That initial gift of real estate has resulted in more than \$410,000 being distributed to local organizations.

*Individuals should consult with their professional advisors for a full discussion around gift planning and tax implications. For more information about cryptocurrency gifts or any other donations, contact **Laura McCullough**, Director of Philanthropic Services, at 301.695.7660 or [l.mccullough@FrederickCountyGives.org](mailto:l.mccullough@FrederickCountyGives.org).*

**16%**  
of Americans  
have invested in,  
traded, or used  
cryptocurrency

THE COMMUNITY FOUNDATION  
ACCEPTS CRYPTOCURRENCY AND  
OTHER NON-CASH GIFTS SUCH AS:

- APPRECIATED REAL ESTATE
- STOCKS
- OTHER TANGIBLE PERSONAL PROPERTY





# NOTHING <sup>TOPS</sup> STOPS PHILANTHROPY

(Left to Right) Dr. Rachel I. Mandel, Chair, Community Foundation Board of Trustees; honorees Rose Dorsey Chaney, Stella Henson, Hermine Bernstein; Beatrice Reaver, Trustee; and Elizabeth Y. Day, President and CEO.

## #NothingTopsPhilanthropy: CELEBRATING ACCOMPLISHMENTS, HONORING EXCELLENCE

While fiscal year 2021 presented many challenges, it certainly didn't stop philanthropists and volunteers from doing amazing work in our community. Available for viewing on our website, our 35th Annual Report to the Community, titled #NothingTopsPhilanthropy, highlights the Community Foundation's fiscal year 2021 accomplishments and honors the 2021 Wertheimer Fellows for Excellence in Volunteerism and Youth in Action Award honoree for their volunteer contributions to Frederick County.

Hermine Bernstein was recognized for selfless volunteerism on behalf of Blessings in a Backpack, Frederick Chapter. Rose Dorsey Chaney was recognized for selfless volunteerism on behalf of the African American Resources Cultural and Heritage (AARCH) Society; and Stella Henson was

recognized for selfless volunteerism for her "Kids of Backyard Theater" supporting various nonprofits, and Spanish Speaking Community of Maryland.

Visit [www.FrederickCountyGives.org/NothingTopsPhilanthropy](http://www.FrederickCountyGives.org/NothingTopsPhilanthropy) to view the Annual Report to the Community video, as well as videos produced by WDVM about the 2021 Wertheimer Fellows and Youth in Action honoree. Our 35th Annual Report is also available on the webpage.

We are proud of the many new partnerships we have established and the many partnerships that we have continued to build upon to make great things happen in Frederick County in FY2021. Thanks to your generous support, we continued our important work serving our community during a very challenging year.

## ROLLING GRANT FUNDS *Available*

The Community Foundation's "rolling grant" cycle is open for applications and immediate use until funds are depleted or **May 1, 2022**. All nonprofit and quasi-government organizations are encouraged to apply for these grants that cover fields of interest such as health and human services, workforce development support for the trades, emergency support services, and other civic causes.

Applications will be reviewed and grants awarded on a rolling basis, as funds remain available, through May 1, 2022. Learn about our rolling grant opportunities and apply at [www.FrederickCountyGives.org/rollinggrants](http://www.FrederickCountyGives.org/rollinggrants).

# GRANT SNAPSHOT

Thanks to the support of donors, last year the Community Foundation distributed \$5.1 million in grants to hundreds of nonprofits serving in the areas of *health and human services, youth programs, historic preservation, basic human needs, the arts, elder care, animal well-being, the environment* and so much more.

**This is a snapshot of grants that were provided to local nonprofits in fiscal year 2021.**



Grants from **The Women's Giving Circle of Frederick County Fund** helped Second Chances Garage repair donated vehicles to safe working order and distribute them to economically vulnerable women. Grant support also allowed Second Chances to continuously provide low-cost maintenance and repairs for the women who received the vehicles.



Frederick Rescue Mission received grants from **The Responding to Substance Use Disorder Strategic Initiatives Fund** and **unrestricted funds** for its Changed Life Recovery Program, which strives to help men reclaim their lives following addiction or homelessness. An average of 80 men benefit from the program each year.

A grant from **The Way Station Endowment Fund for Charitable Mental Health Services** provided an apartment for this man through the Way Station's housing program as well as drop-in support services.







YMCA of Frederick County benefited from numerous grants in support of its Kids Unlimited program which provides summer camps for children with autism and other special needs. These funds include **The Libby Hough Van Winkle Children's Fund**, **The Pritchett Family Foundation Fund**, **The Persons with Disabilities Field of Interest Fund**, and **The Frederick Keys Care Fund**.



Frederick County Animal Control received a grant from **The H. Reese and Jeannette K. Shoemaker Charitable Fund** in support of its open admission program, which admits and places animals properly, keeping public safety in mind. Pictured here is Mira who completed the feline enrichment program.



A grant from **The Kiwanis Club of Frederick Fund** supported the Frederick Chapter of Sleep in Heavenly Peace and provided newly built beds for local children sleeping on the floor in their home.

## HOW TO MAKE A \$1,000 DONATION COST ONLY \$750 – EVEN WITHOUT ITEMIZING\* –



YOU DONATE \$1,000 TO THE  
COMMUNITY FOUNDATION

YOUR STATE TAXES ARE  
REDUCED BY A \$250 TAX CREDIT

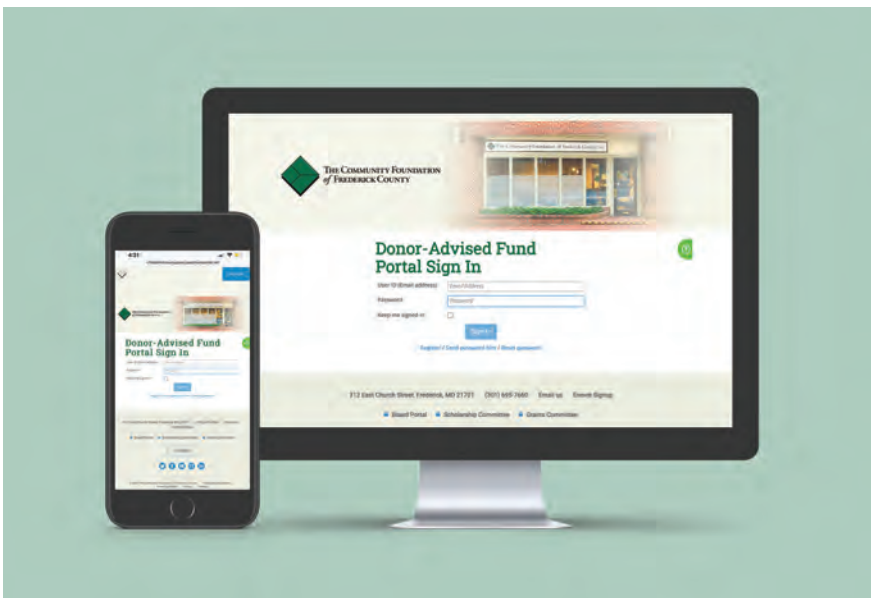
NET COST TO YOU

## WOULD A 25% MARYLAND STATE TAX CREDIT Benefit You in 2022?

A Maryland state tax credit called *Endow Maryland* rewards donors who help build permanent charitable funds for local communities like Frederick County and across the state. Endow Maryland offers a 25% Maryland state tax credit for gifts from \$500–\$250,000 made to permanent, endowed funds at qualified community foundations in Maryland.

The Community Foundation of Frederick County has a limited number of tax credits available which will be distributed on a first-come, first-served basis. To learn more, visit [www.FrederickCountyGives.org/EndowMD](http://www.FrederickCountyGives.org/EndowMD) or reach out to Becki DeLauter, Philanthropic Services Manager at 301-695-7660 or [b.delauter@FrederickCountyGives.org](mailto:b.delauter@FrederickCountyGives.org).

## ONLINE PORTAL FOR Donor-Advised Funds



If you are the contact for a donor-advised fund, we have a treat for you. The donor portal, accessible at [www.FrederickCountyGives.org](http://www.FrederickCountyGives.org), allows donor-advised fund founders and authorized representatives to easily access information about their fund, including the fund's market value and fund history, and even make grant recommendations.

To get started, *go to* [www](http://www.FrederickCountyGives.org), *FrederickCountyGives.spectrumportal.net* and click on the word "register."

Please note that this portal is for donor-advised funds only and does not include designated, unrestricted, agency and scholarship funds at this time.





Joanie (left) receives her new car from Judy Lancaster, treasurer, SOAR board.

## HERBIE Lives On!

Joanie, in her early 70's and on a fixed income, found herself without a vehicle when her van broke down during the pandemic. Joanie was worried. She needed her car to get groceries, go to the doctor and help other elderly friends who couldn't drive. She needed transportation to remain independent.

Because of the Community Foundation's Strategic Funding Partners, a grant from Supporting Older Adults Through Resources, Inc. (SOAR) provided Joanie with a used car — which she affectionately named Herbie! While Herbie is not a VW beetle, he is treasured and provides rides for Joanie and others.

You can help people like Joanie when you become a Strategic Funding Partner today!

*With your gift of \$1,000 or more, you can become a Strategic Funding Partner and help the entire community.*

Do you remember *Herbie, the love bug*? Because of you, Herbie lives on and gives to others.

Your support for critical needs will help Frederick County families with children, ensure seniors safely age in place, and reduce the number of those experiencing substance use disorder.

Herbie is about more than providing a ride. Herbie is about community — giving Joanie her independence and enabling her to age in place with dignity.

You can continue this momentum by becoming a Strategic Funding Partner today!

*To become a Strategic Funding Partner, please complete the form below and return it in the envelope provided by April 30, 2022, or go to [www.FrederickCountyGives.org/sfp](http://www.FrederickCountyGives.org/sfp) and make your gift online today. For more information, contact **Becki DeLauter**, Philanthropic Services Manager, at 301.695.7660 or [b.delauter@FrederickCountyGives.org](mailto:b.delauter@FrederickCountyGives.org).*

## BECOME A STRATEGIC FUNDING PARTNER



THE COMMUNITY FOUNDATION  
of FREDERICK COUNTY  
*For Good. Forever. For Frederick County.*

Name(s): \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

I wish to participate in the application review process with the Grants Committee in the Fall of 2022 (date to be determined).

☐ Yes ☐ No

**Yes!** I understand that a gift of \$1,000 or more enables me to be a Community Foundation FY23 Strategic Funding Partner and gives me the option to participate in reviewing grant applications. **I agree to commit funding to the following area(s):**

\$\_\_\_\_\_ Supporting families with children

\$\_\_\_\_\_ Responding to substance use disorder

\$\_\_\_\_\_ Preparing for an aging population

\$\_\_\_\_\_ An unrestricted gift supporting the greatest need

The name to appear in all publicity and printed materials is as follows: **(please print clearly)**

**Strategic Funding Partner(s):**

Signature of name as written above:

# DONOR IMPACT | New Funds

To learn more about starting a fund and to view all of the Community Foundation's funds, visit [www.FrederickCountyGives.org/Giving](http://www.FrederickCountyGives.org/Giving).

## THE GEORGIA MARIE ABDOW FUND

Founded by Mark and Michele Abdown in memory of their daughter to provide grants to organizations that offer services to individuals and their families experiencing substance use disorder.

## THE ROGER AND GOLDA DELAUTER MEMORIAL FUND

Founded by Timothy and Patricia O'Toole in memory of Patricia's parents to support children in the Frederick County community with a preference to programs for early childhood literacy.

## THE DAVID KEY MEMORIAL FUND FOR AARCH SOCIETY

Founded by Rose Dorsey Chaney with her 2021 Wertheimer Fellow for Excellence in Volunteerism Award to support programs and initiatives at the African American Resources Cultural and Heritage (AARCH) Society.

## THE J. HOWARD, MARY R., AND LEAH C. SCHROYER FUND

Founded by Leah C. Schroyer through her estate provisions in honor of her parents to support programs for individuals with disabilities and for people in crisis in Frederick County.

## THE EDWIN R. CORNISH, JR. MEMORIAL FUND

Founded by Erin (Ellyn) Cornish in memory of her father to support nonprofits that provide services to non-traditional learners.

## THE MICK AND SANDY MASTRINO MEMORIAL SCHOLARSHIP FUND

Founded by Sandy J. Mastrino through her estate provisions to support scholarships for graduates of Frederick High School.

## THE CURTIS MASON SMITH MEMORIAL FUND

Founded by Zachary and Samantha Smith in memory of their son to provide grants to Frederick County Career and Technology Center (CTC) in support of its programs.

## CALENDAR Listings

*Please note that event dates are subject to change due to the COVID-19 pandemic.*

**TUESDAY, MAY 10, 2022**

### Cornerstone Society Luncheon

Dutch's Daughter Restaurant  
11:30 a.m. – 2 p.m., by invitation

**SUNDAY, JUNE 12, 2022**

### Scholarship Reception

Walkersville Social Hall  
5:30 p.m. – 7 p.m., by invitation

**THURSDAY, NOVEMBER 17, 2022**

### The 36th Annual Report to the Community

Clarion Inn Frederick Event Center  
5:30 p.m. – 8:30 p.m., public invited, RSVP required

## THE FFOCAS ANIMAL SHELTER FUND

Founded by Frederick Friends of Our County Animal Shelter, Inc. (FFOCAS) to support renovations and additions to the Frederick County Animal Control shelter.

## THE JOHNSON STEM EDUCATION FUND

Founded by Drs. Patrick and Virginia Johnson to support Science, Technology, Engineering and Mathematics (STEM) programs and experiential learning opportunities.

## THE KAREN S. JUSTICE SCHOLARSHIP FOR STUDY ABROAD FUND

Founded by Ms. Justice for students to study abroad for post-secondary education.

## THE ERIN CHRISTINE MOBERLY MEMORIAL FUND

Founded by Kevin and Nicolette Moberly in memory of their daughter to support nonprofit organizations providing services to individuals with special needs in Frederick County.

## THE SHIRLEY BARNES RIPPEON AND VERNON ROBERT RIPPEON FUND

Founded by Vernon Robert Rippeon to support the Hoover Library at McDaniel College.

## THE PRISCILLA J. AND WILLIAM G. ROESSLER CHARITABLE YOUTH FUND

Founded by James L. Roessler in memory of his parents to support organizations that serve youth up to 18 years of age who wish to participate in educational and art programs as well as extracurricular activities.

## THE TRAUMA RESPONSIVE FREDERICK FUND

Founded by Trauma Responsive Frederick, a volunteer group made up of community leaders and advocates who strive to make Frederick County a trauma responsive community, to facilitate initiatives including education, training, resource development, workforce development and advocacy.

## THE WHAT WOULD STEW DEW FUND

Founded by Jennifer Alcorn in memory of husband Lieutenant Andrew "Stew" Alcorn IV to support various causes, including but not limited to assisting first responders and advocating for children.



### THE COMMUNITY FOUNDATION OF FREDERICK COUNTY

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[www.FrederickCountyGives.org](http://www.FrederickCountyGives.org)



The Community Foundation of Frederick County



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The Community Foundation of Frederick County



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### OUR MISSION

The Community Foundation of Frederick County is dedicated to connecting people who care with causes that matter to enrich the quality of life in Frederick County now and for future generations.

Thank you for helping us maximize our resources! If you receive a duplicate newsletter or wish to be removed from our mailing list, please call 301.695.7660.