



GEORGIA COMMUNITY FOUNDATION, INC.

*Building a*

**FOUNDATION**

*For all of  
Georgia*

*The GCF Report*



*Dear Friends,*

Founded in 1991, Georgia Community Foundation, Inc. (“GCF”) is a 501(c)(3) non-profit organization the mission of which is to promote and support charitable and educational activities in Georgia and to provide philanthropic advice and charitable giving services to individual donors and, when designated, members of their families.

Since inception, the Georgia Community Foundation has made a special effort to serve donors who desire to recommend qualified charities or charitable projects to which they would like GCF to contribute. Through these “donor-advised” funds, individuals who contribute to GCF, and their family members, can assist GCF in supporting the charitable activities in which they have an interest.

In addition to helping donors realize their philanthropic objectives through donor-advised funds, GCF focuses its efforts in four areas: educational freedom, religious liberty, higher education, and rural health. GCF believes that free and well-educated citizens, personal responsibility, voluntary associations, educational freedom, religious liberty, and limited government are the keys to a compassionate and civil society.

With the publication of this Report, we invite you to consider the important ways GCF is building a strong foundation for Georgia and, if inspired to do so, to join us in our effort.

Sincerely,

A handwritten signature in black ink that reads "Lisa M. Kelly". The signature is written in a cursive, flowing style.

**Lisa Kelly**  
President  
*Georgia Community Foundation, Inc.*



**Educational Freedom**



**Religious Liberty**



**Higher Education**



**Rural Health**



**Donor-Advised Funds**



**Donor-Advised Fund Grants**



*Programs & Initiatives*



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# Educational Freedom



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

## Georgia GOAL Scholarship Program

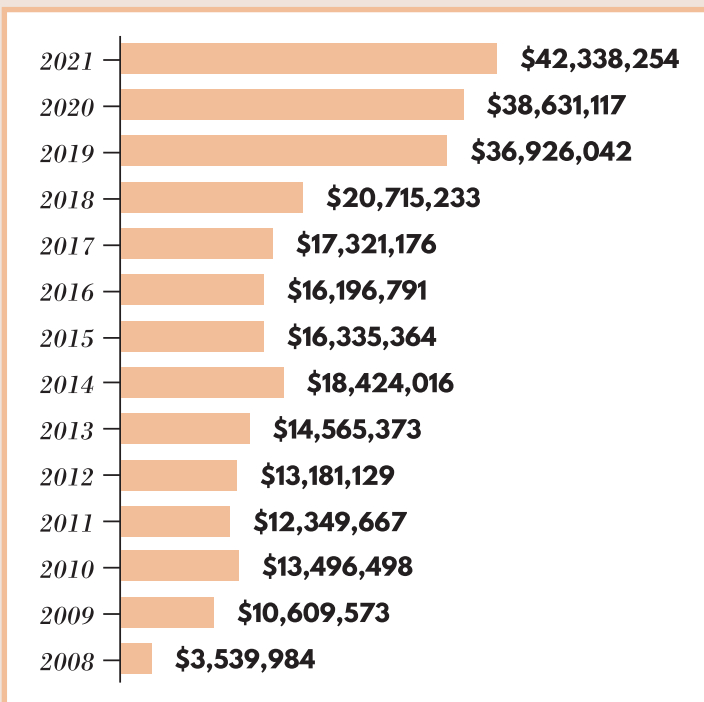
In 1996, in anticipation of the day when Georgia lawmakers might adopt a tuition tax credit program that would provide taxpayers with an income tax credit for contributing to K-12 private school scholarship programs, Georgia Community Foundation registered the service mark “GOAL- Greater Opportunities for Access to Learning.”

In 2008, Georgia’s elected officials enacted House Bill 1133, legislation that permits Georgia taxpayers to receive a Georgia income tax credit for amounts contributed to qualified student scholarship organizations (SSOs). The scholarships are awarded to students who are enrolled in a Georgia secondary or primary public school or who are eligible to enroll in Pre-K, Kindergarten, or 1st grade. Recipient students use their scholarships to attend the private K-12 schools of their parents’ choice.

Under this law, an SSO was originally required to obligate at least 90% of its revenues for scholarships. Therefore, GCF, which has other revenues not dedicated to scholarships, could not operate an SSO. As a result, Georgia GOAL Scholarship Program, Inc. (GOAL) submitted notice to the Georgia Department of Education (DOE) of its participation as an SSO under HB 1133. On June 26, 2008, the Georgia DOE recognized GOAL, a 501(c)(3) tax-exempt organization, as an SSO that is approved to accept contributions and offer scholarships to students to attend private K-12 schools in Georgia.

GCF is proud to have provided the vision for K-12 tuition tax credits in Georgia and to have served as the “incubator” for GOAL, the leading SSO operating under Georgia’s Education Expense Credit law.

### GOAL Tax Credit Contributions by Year



### GOAL Scholarship Award Results: Inception through 12/31/21

Totals Since Program Inception	All Years
# of Scholarships	54,613
# of Students	21,744
\$ Amount of Awards	\$224.3 million
Average Award	\$4,110
Average AGI adjusted for family size*	\$28,578
% of Awards to Students of Color	46.49%

\*AGI adjusted for family size using the OECD-modified scale. This scale assigns a value of 1 to the household head, of 0.5 to each additional adult member and of 0.3 to each child.



*In addition to dramatically improving state and local budgets through its positive fiscal and economic impact, the incredibly popular GOAL program empowers parents and increases high school graduation and college attendance rates and student diversity in Georgia's K-12 independent schools.*

## **GOAL Recipient Family Testimonials**



*“GOAL made it possible to offer a private education to our child which better fits his needs. We think this program is a huge asset to the State of Georgia’s children and parents.”*

*-Parent of Michael Shirley, Darlington School*



*“The GOAL Scholarship has given my child the experience of loving school and having a community to rely on.”*

*-Parent of Marlee Smith, John Milledge Academy*



*“It is an honor to receive the GOAL Scholarship so that my child can attend a private school. I pray someday my family can give this opportunity to other children.”*

*-Parent of Dzenia Mills, Mount Paran Christian School*



*“My child will have a bright future because of this scholarship. He now loves school and is flourishing because of the opportunity he has been given.”*

*-Parent of Que Howard, Brandon Hall School*



*“Thanks to GOAL, my children are being educated in a school where the teacher student ratio allows for individual attention and encouragement.”*

*-Parent of Sydney & Willie Nickerson, Mountain Area Christian Academy*

## **GCF Promotes Educational Freedom at the U.S. Supreme Court**

Since 2000, in a series of five *amicus curiae* (“friend-of-the-court”) briefs filed with the U.S. Supreme Court in cases involving the use of public funds to provide parents with more educational choices, Georgia Community Foundation and Solidarity Center for Law and Justice, P.C. have advanced the position that, once states engage in the moral or ethical education of public school students, they cannot discriminate against parents who desire to have their children’s morals or ethics formed in the private, religious schools of their choice.





# Religious Liberty

## Georgia Community Foundation's Efforts at the U.S. Supreme Court



### ***Good News Club v. Milford Central School*** 2001

The Court adopted GCF's argument that, once a public school district provided secular youth formation organizations (i.e., YMCA and Boy and Girl Scouts) with after-school access to public school classrooms, it could not discriminate against a Christian youth group seeking equal access to the classroom space.

The Court upheld an Ohio school choice program that provided public financial aid to Cleveland parents to pursue better educational options for their children, including public, public charter, private secular, and private religious schools.

### ***Zelman v. Simmons-Harris*** 2002



The Court decided that the Blaine Amendment in the state of Washington's Constitution prohibited the awarding of state-funded Promise Scholarships to college students majoring in Pastoral Ministry programs that qualified them to serve as Christian ministers.



### ***Locke v. Davey*** 2004

The Court decided that the application of the Montana Constitution's "no-aid" provision to a state program providing tuition assistance to parents who send their children to private schools discriminated against religious schools and the families whose children attend or hope to attend them.

### ***Espinoza v. Montana Department of Revenue*** 2020



### ***Carson v. Makin - Pending***

The Court considers whether Maine officials can deny parents who desire to send their children to traditionally religious secondary schools equal access to financial aid that is available to parents who send their children to private schools that teach morals or ethics from a secular perspective comparable to public schools.



*GCF has been a national thought leader in the K-12 educational choice movement. In fact, in 2021, several of America's leading school choice organizations adopted GCF's values-based approach on the issue. In mid-2022, GCF anticipates that the U.S. Supreme Court will decide the pending Carson v. Makin case in a manner that continues to advance GCF's values-based position.*





# Higher Education

*While GCF's partner GOAL Scholarship Program provides educational options to students in grades K-12, GCF also manages scholarship programs for high school graduates who are seeking a higher education from an accredited college or university.*



## Vera Jackson Scholarship Program

Established in 1997 by Ms. Vera Jackson, a native of Lumpkin County, the Vera Jackson Scholarship Program provides room and board scholarships to high school graduates from Fannin, Union, Towns, and Lumpkin counties and provides them with mentors to enhance their college and post-graduate experiences.

Vera Jackson  
SCHOLARSHIP



Vera Jackson



**Since inception, the Fund has provided scholarships to 137 students. 86 students have graduated to date.**



## Thomas G. Harris Scholarship Program

Established by the Judy Lane Gilbert Memorial Foundation in 2007, the Thomas G. Harris Scholarship Program provides room and board scholarships to graduates of Armuchee High School. Several recipients of this scholarship have located in and around the Rome, Georgia area and are making a valuable contribution to the communities in which they were raised.

Thomas G. Harris  
SCHOLARSHIP



**Since inception, the Fund has provided scholarships to 43 students. 22 students have graduated to date.**





# Rural Health

## GEORGIA HEART HOSPITAL PROGRAM

*Helping Enhance Access to Rural Treatment*

*www.georgiaheart.org*

### Georgia HEART Hospital Program

The Georgia HEART Hospital Program, which GCF operates as a subsidiary organization, is helping rural and critical access hospitals take advantage of an innovative opportunity to increase their funding and their ability to Help Enhance Access to Rural Treatment, or “HEART.”

For years, Georgia’s rural hospitals have been facing a financial crisis due to demographic, economic, and health care industry challenges. This crisis jeopardizes the access of rural Georgians to adequate health care. In response, in 2016, Georgia’s elected officials enacted Senate Bill 258, legislation that awards Georgia income tax credits to individual and corporate taxpayers who contribute to qualified rural hospital organizations (RHOs) located in Georgia.

Because of the expert manner in which Georgia GOAL operates as an SSO under the Education Expense Credit program, GCF created Georgia HEART to serve eligible rural hospitals who are participating in the Rural Hospital Organization Expense Credit program.

### HEART Tax Credit Contributions by Year



### HEART Hospital Testimonials



Jefferson Hospital  
Louisville, GA

“HEART funds helped us develop an inpatient adult behavioral unit and an intensive outpatient behavioral health program, increasing access to behavioral health services in Jefferson and surrounding counties.”



Morgan Medical  
Center  
Madison, GA

“The support from Georgia HEART donors has been a game changer for our facility and has enabled the expansion of our orthopedic and urology capabilities, and has increased our diagnostic abilities in the ER.”



Phoebe Sumter  
Medical Center  
Americus, GA

“Georgia HEART funds allowed us to obtain new operating room equipment and instrumentation, providing us the opportunity to continue offering patients quality healthcare in southwest Georgia.”



## Rural Health Fund

Because of the critical health care challenges existing in rural Georgia, especially during the Covid-19 pandemic, GCF/HEART is dedicating a portion of its administrative fees to improving the delivery of rural health care throughout Georgia. Representative grants include the following:

### *Area Health Education Centers*

**The Georgia Area Health Education Centers (AHEC)** increase access to primary care services in rural and urban underserved areas. The primary objectives of each regional AHEC are to educate community members about health career choices, recruit future health professionals, facilitate community based clinical training experiences for students and residents, and provide education and resources to assist and support health care professionals.

### *Children's Hospital of Georgia*

**Children's Hospital of Georgia** discharges patients to all 159 counties in the state of Georgia. The hospital's physicians travel to outreach clinics in Albany, Valdosta, Athens, Waycross and Dublin to provide medical care for children who otherwise would not have direct access to pediatric subspecialists, ensuring that all of Georgia's children have access to the healthcare they need and deserve.

### *Medical College of Georgia in Augusta*

**The Georgia Community Foundation 3+ Primary Care Pathway and Rural Health Care Initiative** provides scholarships to Medical College of Georgia students enrolled in an accelerated degree program who agree to serve in rural and underserved areas of Georgia.

**The Georgia Community Foundation Telemedicine Healthcare Initiative** provides funding to the Augusta University Health (AU Health) Rural Hospital Care Network to provide rural and underserved community hospitals with emergency room equipment that enables AU Health physicians and nurses to offer real time patient advice to remote ER service providers.

**The Georgia Community Foundation Rural Health Fund- HamesNet Research Collaboration** supports three initiatives: a clinical and community health network; a community engagement network to examine means to address the social determinants of health; and a physician development network designed to cultivate medical students from rural Georgia who are more likely to practice in underserved areas throughout Georgia.

### *Mercer University School of Medicine*

**The Mercer University School of Medicine Georgia Rural Health Innovation Center** is committed to serving rural Georgia's health needs by educating physicians practicing in rural Georgia, and by partnering with rural counties to improve healthcare through reliable research, creative strategies, and sustainable solutions.



# Donor-Advised Funds

With a donor-advised fund you can make gifts to Georgia Community Foundation during your lifetime and, when you pass away, your children can carry on your legacy of giving. A donor-advised fund serves as a flexible way to establish vehicle for charitable giving and is a tax-efficient lower cost alternative to a private foundation.

## Featured Funds

### Judy Lane Gilbert Memorial Fund

Created by Rick and Debra Gilbert to honor the memory of a family member, the **Judy Lane Gilbert Memorial Fund** is a donor-advised fund primarily dedicated to providing higher education opportunities to students from Armuchee High School

near Rome, Georgia. Because the entire Gilbert family meets regularly to evaluate the most impactful uses of the Fund and, when needed, serve as mentors to scholarship students, it has become a unique and meaningful way of transmitting philanthropic values to future generations.



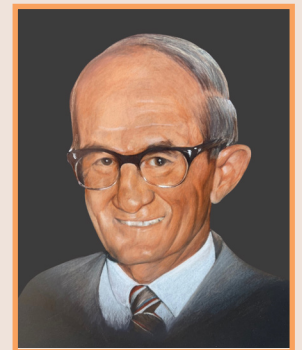
*Rick and Debra Gilbert with their children and grandchildren*



### James H. Embry Family Fund

Created upon the death of James H. Embry, one of Atlanta's leading residential real estate developers in the 1960s and 1970s, the **James H. Embry Family Fund** exemplifies the manner in which hard-working, financially responsible, and compassionate individuals can create a philanthropic legacy in which their surviving family members can participate.

Following the example of his father and serving as a role model for his children and grandchildren, after a successful business career, Tim Embry made additional contributions to the Fund.



*James H. Embry  
March 9, 1922 – July 23, 1993*

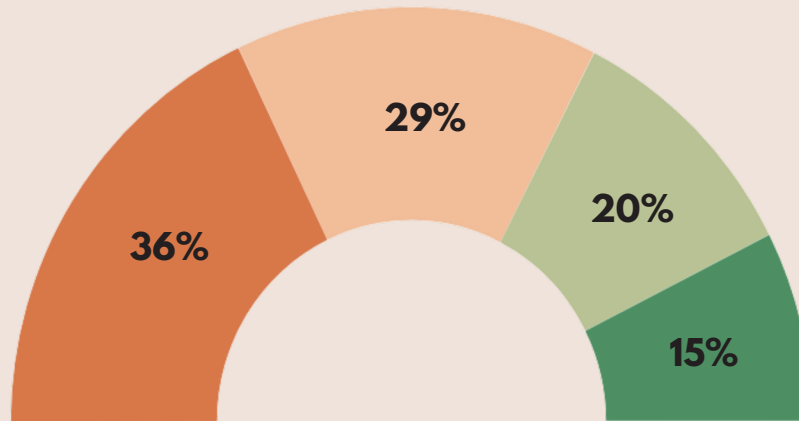
*Other benefits of starting a donor-advised fund with GCF include an estate tax deduction and savings for your gift, as well as tax savings from a charitable tax deduction in the year of your gift.*

*For more information on planned giving and donor-advised funds, please visit the GCF website at [www.georgiacf.org](http://www.georgiacf.org).*



# Donor-Advised Fund Grants

*Since its inception, GCF has relied on its donor-advisors to recommend hundreds of worthwhile charities who use their grants to improve the lives of citizens from Georgia and other states.*



● Healthcare   
 ● Education   
 ● Human Services   
 ● Religious

## Healthcare - \$566,000

- Children’s Healthcare Foundation
- Foothills Area Health Education, Inc.
- Georgia Chamber of Commerce, Inc.
- Georgia Healthy Family Alliance
- Georgia Rural Health Innovation Center
- JDRF International
- Magnolia Coastlands Area Health Education Center
- Medical College of Georgia Foundation
- Southwest Georgia Area Health Education Center, Inc.
- Three Rivers Area Health Education Center, Inc.

## Education - \$462,685

- Berry College
- King’s Ridge Christian School
- Marist School
- South Rome Redevelopment Corporation
- Rollins College Alumni Fund
- Thomas G. Harris Scholarship Fund
- Vera Jackson Scholarship Fund

## Human Services - \$317,200

- A Beacon of Hope Women’s Center
- Agape Youth and Family Center
- Atlanta Step-Up Society
- Cross International, Inc.
- Extra Special People, Inc.
- Food for the Poor, Inc.
- Gateway Center, Inc.
- Good Shepherd Ministries of Wilmington
- Helping Hands Ministries, Inc
- Hope Atlanta
- Kid’s Orchestra
- Manna Food Bank, Inc.
- Marianna Greene Henry Special Equestrians
- Pope Francis School & Health Centre, Inc.
- Robert W. Woodruff Arts Center
- Rome Area Fellowship of Christian Athletes
- Samaritan’s Purse
- St. Vincent de Paul Society
- Tea and Cake Addiction Recovery Support
- Teneo Network, Inc.
- The Salvation Army, Georgia
- Tunnel to Towers Foundation
- United Way of Haywood County, Inc.
- West Rome Baptist Church

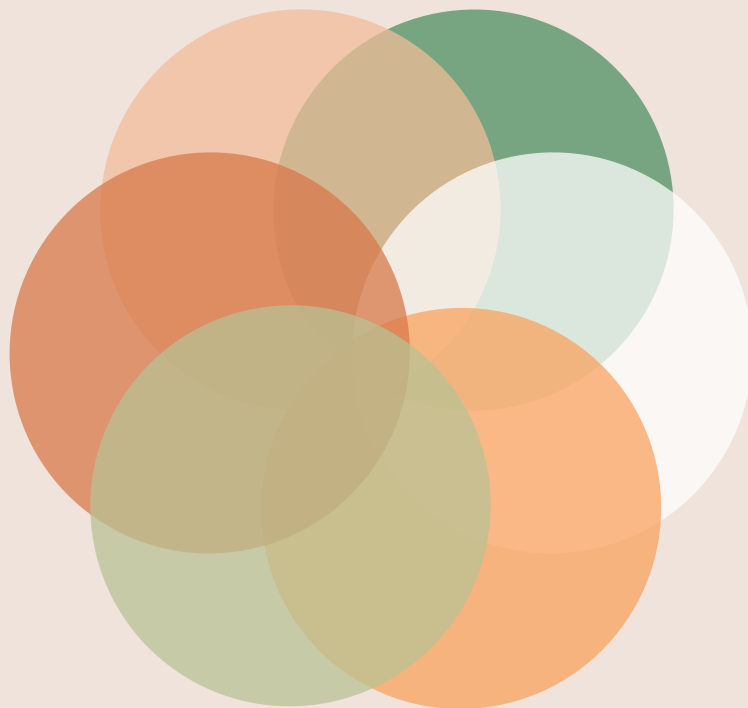
*In 2021, a total of \$1,580,885 was disbursed to 57 organizations.*

## Religious - \$235,000

- Bethlehem Church
- Buckhead Church
- ELAM Ministries, Inc.
- Family Missions Company
- Focus on the Family
- In Touch Ministries, Inc.
- New Life Ministries
- North Point Community Church
- Oak Hill Church
- Passion City Church, Inc.
- Peachtree Road United Methodist Church
- Prince of Peace Catholic Church
- Radical Mentoring Foundation
- The Navigators
- The Voice of the Martyrs, Inc.
- Wisdom Hunters Resources



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