

2022 The Foundations of Catholic Health

GRATITUDE

REPORT



Your Gifts at Work

Continuing & Home Care Foundation

Kenmore Mercy Foundation

Mercy Hospital Foundation

Mount St. Mary's Hospital Foundation

Sisters Hospital Foundation

"For it is in giving that we receive."

—St. Francis of Assisi

On behalf of the Foundations of Catholic Health, it is my honor to present the 2022 Gratitude Report that highlights our five foundations: The Continuing and Home Care Foundation, Kenmore Mercy Foundation, Mercy Hospital Foundation, Mount St. Mary's Hospital Foundation and Sisters Hospital Foundation.

As health care providers across our nation continue to face financial challenges and the needs of those we serve become greater, the support received through our foundations is more important than ever. The unwavering generosity of our donors allows Catholic Health to continue to support the important work of living our mission.

The stories highlighted in this report are just a small sampling of how you have helped to make a difference in the lives of the people we serve. We are proud to present these testaments of how your assistance has contributed to the well-being of our patients and residents. Your support has made it possible to purchase updated technologies, allowing the families of babies in the Neonatal Intensive Care Unit to have ongoing communication with our clinical team providing reassurance that their infant is well. An endowment supported the purchase of a new CT scanner, an important diagnostic tool that provides detailed imaging. Community grant funding afforded the opportunity for programming to address oral hygiene for those who do not have access to dental care, and a Nurse Family Partnership that provides education and support to first-time mothers and their babies, ensuring a healthy start.

We are blessed to have benefactors, board members, physicians, associates and other supporters like you who see the value in the care we provide. Together we are making a difference, and we thank you for providing us with resources to carry out this important work. Thank you for your continued support of the Foundations of Catholic Health.

Warmest Regards,



Joyce Markiewicz
President & CEO
Catholic Health



Table of Contents

- 2 Continuing & Home Care Foundation
- 4 Kenmore Mercy Foundation
- 6 Mercy Hospital Foundation
- 8 Mount St. Mary's Hospital Foundation
- 10 Sisters Hospital Foundation
- 12 Donor Impact & Financial Report

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Jillian Connor, Annual Giving Officer
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Kathleen Hannel, Senior Accountant
Roxanne Jakubowski, Administrative Assistant
Laura Nutty, Development Specialist
Elizabeth Russin, Development Specialist
Patty Vukelic, Foundation Coordinator

*Chair of the Board

**Ex-officio

†Deceased



The gift of independence

For many patients receiving in-home care services from Continuing and Home Care, the use of medical equipment is essential. Items such as walkers, bed rails, bathtub benches, and standing poles improve their safety and enable them to live as independently as possible.

Unfortunately, insurance does not cover many of the needed medical supplies and products, and many of our patients simply do not have the resources to afford them.

Thanks to funding from the Foundation, Continuing and Home Care was able to provide what are called durable medical equipment (DME) products for the people we serve. Even the little things can be lifesavers—they help prevent falls and improve the overall well-being of patients.

Support from the Foundation of more than \$2,000 enabled the purchase of 35 different pieces of equipment for more than 30 patients last year. Howard Morgan, executive director, Mission Integration Home & Community Based Care & LIFE, says he cannot stress enough how much donor gifts have helped improve the quality of living for patients, most of whom are seniors whose greatest desire is to stay in their own home.

Providing DME is just one example of your gifts at work at Continuing & Home Care. Donations large and small have a big impact on our patients and a direct one on the care we provide.

Donor Spotlight

For healthy moms and babies

Nurse-Family Partnership improves outcomes for first-time mothers

Catholic Health's Nurse-Family Partnership program is changing the lives of young, first-time mothers in Western New York, offering care and support from pregnancy through the baby's first two years. The free program, funded primarily through New York State grants, helps young moms who may face challenges due to poverty, homelessness, or addictions get a healthy start and create a better future for themselves and their baby.

"The three main goals of the program are to ensure a healthy pregnancy, to strengthen the bond between mother and child, and ultimately, to help the mom achieve self-sufficiency," explains Daynell Rowell-Stephens, RN, supervisor of the Catholic Health program. "A nurse is assigned to the mom, and visits start early in the pregnancy, continuing through the child's second birthday."

This past year, additional funding from the Continuing & Home Care Foundation helped the program provide emergency support, including food, diapers, and transportation for mothers and children to medical appointments.

The Foundation also funded the purchase of developmentally appropriate toys and books that support child development while encouraging play and engagement between mom and child.

Gifts from individual donors, the March of Dimes, and the Garman Family Foundation enabled the Continuing & Home Care Foundation to purchase what Rowell-Stephens calls key resources for the success of the program. "It is so exciting to see how the Nurse-Family Partnership program changes lives...for the mom, the child, and the family's future," she concludes. "We really appreciate the Foundation's support—it allows us to do even more to achieve healthy outcomes."

"It is so exciting to see how the Nurse-Family Partnership program changes lives."
—Daynell Rowell-Stephens, RN





The gift of connection

Recently, the 2 East Nursing Unit at Kenmore Mercy Hospital was in search of an innovative way to enhance patient engagement with caregivers. Thanks to the generosity of donors, patients can now use iPads to remain informed during their stay by communicating with nurses and staff more efficiently.

Funding from the Foundation enabled the purchase of a Mobile Storage Unit for 30 iPads used by patients in the nursing unit. It is a simple solution, but it helps caregivers enhance the patient experience in a big way.

Nurses can easily access the MyChart software, which puts all the patient's health information in one place, helping staff to explain medications and other care protocols. Patients can even order their meals using the iPad.

Equally important, the new storage unit helps support staff and increases efficiency in the care of patients. The unit stores all the iPads and serves as a charging station. A nurse or attendant can easily roll the cart from room to room. This helps them interact with the patient at their bedside. Dietary staff can also use clinical nutrition software to assist patients in preordering meals to meet any special dietary requirements.

This is just one small example of your gifts at work at Kenmore Mercy Hospital. No matter the size of the donation to Kenmore Mercy Foundation, it has a big impact on patients and directly affects the high-quality care the hospital provides.

Donor Spotlight

Good neighbors

Keller Technology Corporation continues a long tradition of giving to Kenmore Mercy Hospital

Founded more than 105 years ago, Keller Technology Corporation has been a top employer in Kenmore-Tonawanda since 1951. With facilities in Western New York, Charlotte, NC, and affiliates in Seoul, South Korea, the company provides contract manufacturing services for a wide variety of high-technology industries around the world.

Throughout the decades, the family-owned company has been a steadfast supporter of Kenmore Mercy Hospital, recognizing the importance of having a community hospital for employees and their families close by.

Today, Keller Technology employs approximately 150 people locally, and the tradition of support for the hospital continues. According to Mark Keller, vice president of operations, the company has donated to numerous capital projects at Kenmore Mercy over the years, including a gift of \$50,000 for the hospital's intensive care unit.

"It is vital that Kenmore Mercy remain a strong community hospital, and Keller Technology is committed to helping with support where it is needed," Keller explains. "In addition to capital projects, we have helped fund nurse training and continuing education programs, enabling staff to keep pace with the latest advancements in care."

Keller notes that employee safety is the number one priority at the company's Military Road location and that it is reassuring to have the hospital nearby should prompt medical care be needed. "You hope to never need the hospital, but injuries can occur," he concludes. "Having the top-notch care of Kenmore Mercy in our own backyard is a great benefit."

"Having the top-notch care of Kenmore Mercy in our own backyard is a great benefit."
—Mark Keller





The gift of life

Alexander "Sandy" MacMillen went into cardiac arrest during a recent Buffalo Bills game and was rushed to Mercy Hospital where he had heart surgery. Upon recovery, Sandy recognized all the people who cared for him, from the person who performed CPR at the stadium to the staff at Mercy Hospital.

He said, "A lot of good people out there help us when we need it. They all chipped in and worked to save my life and bring me back."

The generosity of people throughout WNY has enabled Mercy Hospital to continue upgrading our heart center with state-of-the-art technology. It was this technology that helped the cardiac team care for Sandy.

Donations of every kind add up to fund necessities such as lighting and other operating room fixtures and equipment. Such support played a big part in ensuring Sandy would continue to cheer on the Bills.

Sandy's story is a wonderful example of your gifts at work at Mercy Hospital. Donations of every kind have a big impact on patients like Sandy and directly affect the award-winning care that the hospital provides.

Donor Spotlight

ER efficiency

William E. and Ann L. Swan Foundation gift supports funding of additional CT scanner at Mercy Hospital

During an average month at Mercy Hospital, about 2,700 CT scans are performed on patients, with 75% of those occurring during an emergency room visit. That equals about 90 patients a day, and the demand for urgent diagnostic scans continues to grow. A generous grant from the William E. and Ann L. Swan Foundation will help the ER at Mercy meet the demand.

Ann Swan, a member of the hospital's board of directors for many years, had approached the Mercy Hospital Foundation about making a major gift. The Foundation presented several areas where such a gift could be targeted, with an additional CT scanner for the ER as a top priority.

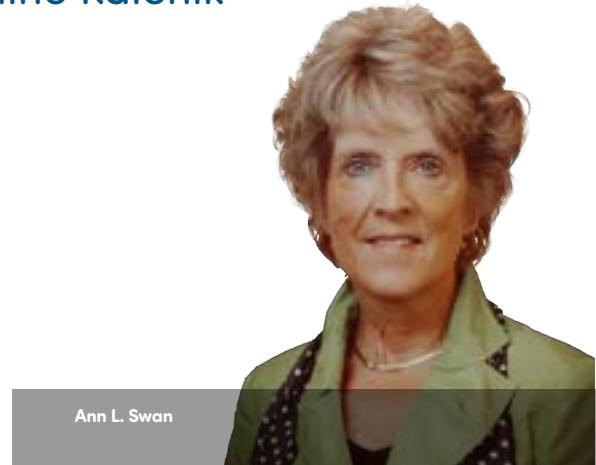
Unfortunately, Ann passed away before plans for her gift were finalized. Her sister, Pauline Kalenik, stepped in to help manage the final gifts that would be made as the Foundation came to a close. She agreed that Ann would have approved of the grant for the scanners.

"Ann was a long-time supporter of Mercy Hospital and always wanted to give in ways that would help the most people," Pauline explains. "I was glad I could honor her wishes with the gift to Mercy Hospital."

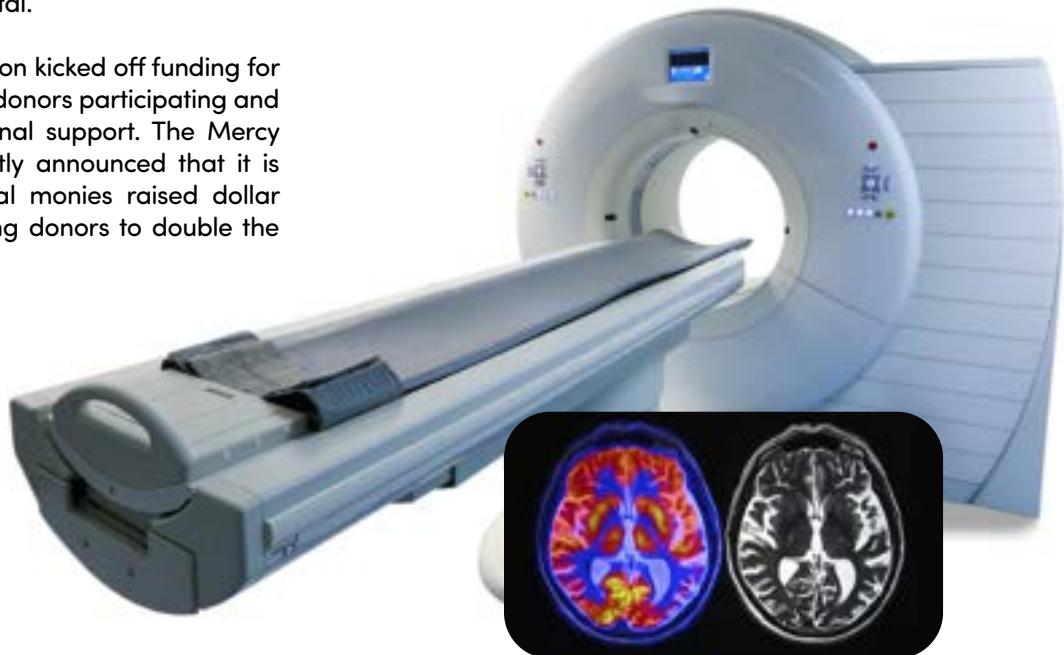
The grant from the Swan Foundation kicked off funding for the CT scanner project, with other donors participating and efforts underway to raise additional support. The Mercy Hospital Foundation board recently announced that it is committed to matching additional monies raised dollar for dollar up to \$500,000, enabling donors to double the impact of their gift.

"I was glad I could honor her wishes with the gift to Mercy Hospital."

—Pauline Kalenik



Ann L. Swan





The gift of smiles

Many patients of Mount St. Mary's Neighborhood Health Center have not received dental care for decades, and the poor condition of their teeth affects their overall health and emotional well-being.

Thanks to the support of our donors, the center is able to provide Caring Smiles, nonemergency dental care for underinsured or uninsured patients. In collaboration with Dr. Graci Marra Bax, DDS, the center provides dental evaluations, cleanings, x-rays, fillings, extractions, and dentures for patients who otherwise may not have access to care.

Caring Smiles has had an overwhelmingly positive impact on so many lives, helping with daily activities such as eating, social interactions, and just plain smiling. One of the patients, Gerald, said, "It would probably have taken me 5 years to save enough to fix my teeth. Now I am able to smile again and do things with my family without worrying how I look."

This is just one example of your gifts at work at Mount St. Mary's Hospital and the Neighborhood Health Center. Donations to Mount St. Mary's Hospital Foundation have a big impact on patients like Gerald and directly affect the care we provide for patients.

Donor Spotlight

Community giving

M&T Bank delivers grant funding for Lockport's new hospital

M&T Bank, through its M&T Charitable Foundation, provided a grant last year to support the forthcoming Lockport Memorial Hospital Campus of Mount St. Mary's Hospital. M&T joined other donors in raising over \$2.4 million for the development of the new hospital, now underway off South Transit Road in Lockport.

The new hospital campus will meet a critical need in serving more than 80,000 residents of Niagara County following Eastern Niagara Hospital's announcement that it will close this year. Lockport Memorial Hospital will feature state-of-the-art emergency, inpatient medical imaging, and laboratory services and office space for primary care, women's health, and other specialties such as ENT, cardiology, neurology, and orthopedics.

"As a bank for communities, M&T constantly works to meet local needs and make a difference in people's lives. We know from first-hand experience the significance of neighborhood access to essential services – which is one of the reasons we are proud to support the new Lockport Memorial Hospital Campus of Mount St. Mary's," said Tony

Delmonte, executive vice president, business banking market manager for Upstate & Western New York Regions, and a Mount St. Mary's Hospital Foundation Board Member. "This new facility will directly enhance the lives of Eastern Niagara County residents and contribute to the community's overall health and vitality."

The targeted opening date of the Lockport Memorial Hospital is early fall of 2023. The generosity of donors, such as the M&T Charitable Foundation, added to state and federal funding to help break ground on this critically important project.

"This new facility will directly enhance the lives of Eastern Niagara County residents and contribute to the community's overall health and vitality."

—Tony Delmonte





The gift of ease

On any given day, the Neonatal Intensive Care Unit (NICU) at Sisters Hospital cares for 25 or more premature or ill newborn babies. As one can imagine, it is a very anxious time for moms and families, especially when they cannot be by their baby's side. Thanks to the generosity of donors, the NICU staff can help put parents at ease when they are not at the hospital.

Sisters Hospital Foundation recently funded the purchase of the Ease application, software for smartphones and tablets that enables nurses in the NICU to stay connected with parents through secure messaging and video conferencing. Now, families can keep in touch around the clock, while nurses and staff can share photos and videos of baby's first bath or a smile.

The Ease application provides an important bridge between the care team and families, utilizing HIPAA compliant technology that ensures privacy. It integrates easily into the workflow of the NICU staff and enhances important communication with families. The average stay for a baby in the NICU can vary between days, weeks, or even months, making the Ease application more important than ever.

Ease is just one small example of your gifts at work at Sisters Hospital. Contributions large and small have a big impact on our tiniest patients and directly affect the state-of-the-art care we provide.

Donor Spotlight

Cooling relief

The Children's Guild Foundation grant funds cooling units for Neonatal Intensive Care Unit (NICU) at Sisters Hospital

Our Level III NICU at Sisters Hospital is helping our littlest patients keep their cool thanks to a generous grant from The Children's Guild Foundation.

With the grant, the Sisters Hospital Foundation was able to fund new Artic Sun Cooling systems for the NICU that work to cool newborn infants who may be at risk from fluctuations in body temperature. The systems monitor and control patient temperature and help to reach and maintain the targeted temperature in the shortest amount of time.

If required, the treatment known as therapeutic hypothermia (TH) must be initiated as soon as possible within the first six hours of a baby's birth. The sooner TH can begin, the more likely that health outcomes will be improved. Now, the NICU has the treatment on site to save precious time. Previously, patients needing TH were transported to our partners at the John R. Oishei Children's Hospital.



Equally important, mom and baby are able to remain together on-site, reducing potential emotional strain from being separated—even for a short time—after birth.

"The new TH equipment in the NICU at Sisters Hospital aligns with our grant-making focus on improving medical care for the most vulnerable of children," says Margaret Zak, board chair of The Children's Guild Foundation. "We are proud to support the NICU to help ensure our combined visions of promoting impactful and effective change for these babies is not just a hope but something that is achieved."

"The new TH equipment... aligns with our grant-making focus on improving medical care for the most vulnerable of children."

—Margaret M. Zak

Chair, The Children's Guild Foundation



Wendy Stahlka, Jennifer Mendola, Aaron Chang, Dr. Lauren Davidson, Dr. Robert Dukarm, Darci Cramer, and Colleen Fahey with new equipment in the NICU

We are grateful for your partnership and support in 2022.

You help us to give life to our vision for a healthier community. Because of your generosity, Catholic Health's care constantly evolves and improves to provide world-class medical care to all in our community.



Total contributions through the efforts of all the Foundations of Catholic Health
\$5,740,347¹



Philanthropic contributions²
\$5,044,649



Other revenue
\$155,517



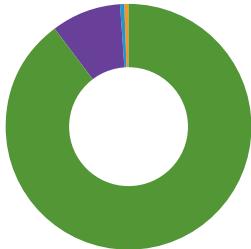
Special events
\$540,181



Number of donors
2,612

Thank you!

Because of your donations, the following investments to support patient care and improve the patient experience were made in 2022 through the Foundations of Catholic Health.



Continuing & Home Care Foundation and the Foundations of Catholic Health

Provided over **\$773,000** in total support, including

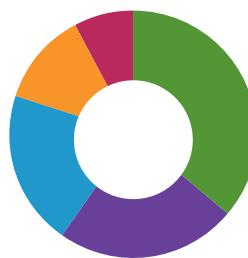
- **THRIVE** (\$690,761)
- **LIFE GrandPad Virtual Programming** (\$69,761)
- **Mission Integration** (\$5,246)
- **Nurse-Family Partnership** (\$3,074)



Kenmore Mercy Foundation

Provided over **\$600,000** in total support, including

- **Surgical instrument washer** (\$160,000)
- **Surgical trays for General Orthopedic, MAKO Robot, and Urology** (\$157,000)
- **IV pumps** (\$65,000)
- **Ventilators** (\$62,000)



Mercy Hospital Foundation

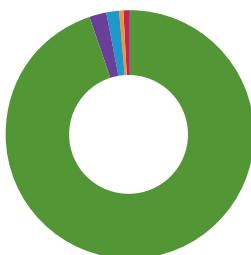
Provided nearly **\$400,000** in total support, including

- **Lifesaving equipment at Mercy Hospital of Buffalo and offsite locations** (\$170,000)
- **Health and infection control equipment** (\$125,000)
- **Cardiac software** (\$78,000)
- **Father Baker Manor Updates** (\$50,000)

Mount St. Mary's Hospital Foundation

Provided over **\$250,000** in total support, including

- **Four new electrocardiograph (EKG) machines and other surgical equipment** (\$73,155)
- **Nuclear medical camera processing server** (\$48,000)
- **Upgraded ultrasound** (\$40,880)
- **Beds for Kidz Program** (\$24,600)
- **Caring Smiles Dental Program** (\$15,600)



Sisters Hospital Foundation

Provided over **\$1.6 million** in total support, including

- **MRI/CT upgrades @MSC** (\$1.5M)
- **THRIVE Expansion Phase II at St. Joseph Campus** (\$36,000)
- **Various labor and delivery/mother baby unit/NICU equipment** (\$25,000)
- **Wheelie carts for respiratory therapy on both campuses** (\$10,000)
- **Renovation of OB/GYN overnight On call rooms** (\$10,000)

1. The total represents the combined philanthropy generated in 2022 through the efforts of Continuing & Home Care Foundation, Kenmore Mercy Foundation, Mercy Hospital Foundation, Sisters Hospital Foundation, Mount St. Mary's Hospital Foundation, and Catholic Health.

2. "Contributions" include philanthropy revenue derived from annual giving, major giving, planned giving, and corporate and foundation giving.

Foundation Unification



Starting in 2024, the five separate Foundations of Catholic Health (Continuing & Home Care Foundation, Kenmore Mercy Foundation, Mercy Hospital Foundation, Mount St. Mary's Hospital Foundation, and Sisters Hospital Foundation) will be uniting to become one single foundation: The Foundation of Catholic Health. This unification allows the new Foundation to better serve its beneficiaries through streamlined services, ease of support, and clarity of purpose without compromising the donor's intention.

Craig Harris, vice president of development for Catholic Health, was recently interviewed to help shed light on this exciting venture that began over three years ago.

What is a foundation unification?

Unification is the process of condensing (in this case five) separate 501c3 foundations that all roll up to one parent organization into one single 501c3 foundation. The new single foundation will continue to serve all the areas, services, and programs of Catholic Health that the five foundations previously supported.

What are the anticipated benefits of unifying the foundations?

There are many benefits to unifying the foundations. This move allows us to focus more on sustainable fundraising opportunities (i.e., major and planned giving opportunities), in turn bringing in more needed philanthropic funds for lifesaving measures. It helps to clarify to the external community that we are one foundation serving the entire system versus five separate foundations serving five separate areas. This move also allows for considerable cost savings and the reduction of staffing needs. Some examples of these cost- cutting measures include condensing duplicative events, resulting in less overhead (rentals, print, etc.), streamlined reporting, decreased meeting attendance requirements, and decreased 990 reporting needs (five to one).

How does this affect me as a donor?

This unification will not affect you as a donor at all. Your gifts will still be restricted the same ways you chose them to be

in the past (e.g. support for a specific program at a specific hospital). If anything, this unification will make it easier for our many donors who typically support two or more of our foundations or system-wide initiatives by offering them the opportunity to write one check versus multiple. Furthermore, more of your donation will be directed to the cause you care most about rather than overhead.

What happens with current funds in each foundation?

All current funds will remain restricted to their designated hospital within the new foundation. All future funds received earmarked for a specific hospital purpose within a specific hospital, will also be restricted as the donor requests.

How am I sure that my donation is going to where I designated?

We will always honor the philanthropic intentions of our donors. As members of the Association of Fundraising Professionals (AFP), we adhere to the Donor Bill of Rights and AFP Code of Ethics, which bind us to honoring donor intent and ensuring transparency with how funds are spent so that the donor can ensure their gift was used as intended. Donors, at any time, may also request a meeting to review their giving history and request more information about how their gift was used.

For more information, please visit our website at

CHSBuffalo.org/Foundations.

Founders Society

\$500,000 +

First Niagara Foundation
Mother Cabrini Health Foundation

Cornerstone of Philanthropy

\$250,000 – \$499,000

Anonymous
The John R. Oishei Foundation

Leadership Circle

\$100,000 – \$249,999

M&T Charitable Foundation
Mercy Medical Staff
Ralph C. Wilson Jr. Foundation
Mr. Russell J. Salvatore
Ms. Sandra Sieminski
William and Ann Swan Foundation

Pillars of Philanthropy

\$25,000 – \$99,999

Anonymous (2)
Eastern Niagara Hospital
Women's Guild
Estate of Elenore E. Kolodziej
Isabelle Yeager Trust
Kenmore Mercy Hospital
Medical Staff
Kenneth L. & Katherine G. Koessler Family Foundation, Inc.
Lawley
Mercy Hospital of Buffalo
Paul and Helen Ellis Charitable Trust
Phillips Lytle LLP
Russo Family Charitable Foundation
Sisters Hospital Medical Staff
The Children's Guild Foundation
The Paul J. Koessler Foundation, Inc.
Wildermuth Memorial Foundation

Platinum Partners in Health Care

\$5,000 – \$24,999

Guy & Pamela Agostinelli
Alison Rose Foundation, Inc.
Allpro Parking
Anonymous
Aramark
Arric Corporation
Auto Collision & Glass
Bank of America Corporation
Dr. & Mrs. David S. Bevilacqua
Dr. & Mrs. Thomas J. Brewer
Buffalo Medical Group
Buffalo Neonatology Assoc., PC
Catholic Health
Catholic Medical Partners
Cornerstone Community FCU

Eastern Great Lakes Pathology

Dr. & Mrs. James G. Egnatchik
Epic Charitable Fund
Excelsior Orthopaedics
Ferguson Electric Construction Co., Inc.

Freed Maxick CPAs, P.C.
Frontier Industrial Corporation
Garman Family Foundation
Dr. & Mrs. Michael S. Gough
H.W. Bryk & Sons, Inc.
The Habib Family

Health Foundation For Western & Central New York
Highmark Blue Cross Blue Shield of Western New York
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Independent Health Association
J.M. McDonald Foundation, Inc.

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Kenmore Rotary Foundation Inc.
KeyBank N.A.

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Medtronic
Mercy Hospital Administration
Montani Family Charitable Foundation
Mount St. Mary's Hospital

Mount St. Mary's Hospital Medical Staff
National Grid
Niagara Frontier Radiological Associates PC

Ms. Jean Pappalardo
Mr. & Mrs. Richard C. Penfold
Primary Care of Western New York
Prodigy Surgical/Anthrex
Richard W. & Irene Rooker Family Foundation

Roswell Park Cancer Institute
Mr. & Mrs. Ryan Schultz
Scott Bieler Foundation, Inc.
Southern Wine & Spirits
Southtowns Radiology Associates
St. John Fisher University
Dr. & Mrs. Andrew Stoeckl
Sullivan Family Foundation
Surgical Associates of WNY, P.C.
Mr. Tehchu Tan & Ms. Hungyune Chao
TeamHealth
The Little-Kittinger Foundation

The McGuire Group

U & S Services, Inc.
UB Neurosurgery
UBS Financial Services, Inc.
Vogt Sprinkler Service, Inc.
Mrs. Phyllis Vogt
Mr. & Mrs. Michael Wagner

Washington Mills

Gold Partners in Health Care

\$2,500 – \$4,999

Alkegen
AMR
BankonBuffalo
Mr. & Mrs. Thomas Bellersheim
Bond, Schoenbeck & King, PLLC
Ciminelli Real Estate Corporation
Constellation Energy
CPL

DGI Electrical Services, Inc.
Drs. Robert & Carolyn Dukarm
Mrs. Bernadette A. Franjoine
Timothy F. Gabryel, M.D.
Mr. & Mrs. James Garvey
Mr. & Mrs. James Gottstine

Hoffman Hanafin & Associates
Mr. & Mrs. George Hole
Hospice Foundation
Innovative Mechanical Systems Inc.
J.W. Swanson & Associates, LLC

Joe Cecconi's Chrysler Complex
John W. Danforth Company
Kenmore Family Medicine
KeySource
Kidney Architects, PC
Ms. Mary E. Knotts

Dr. & Mrs. Eric J. Koch
Mr. Kevin J. Hagerty & Ms. Rosemary Kuca
Dr. & Mrs. Donald Largo
M&T Bank

Mr. Alexander MacMillen
Dr. Julie A. Madejski MD
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Mrs. Joyce Markiewicz
RADM Rebecca McCormick-Boyle

Merrill Lynch
Metz Environmental Services
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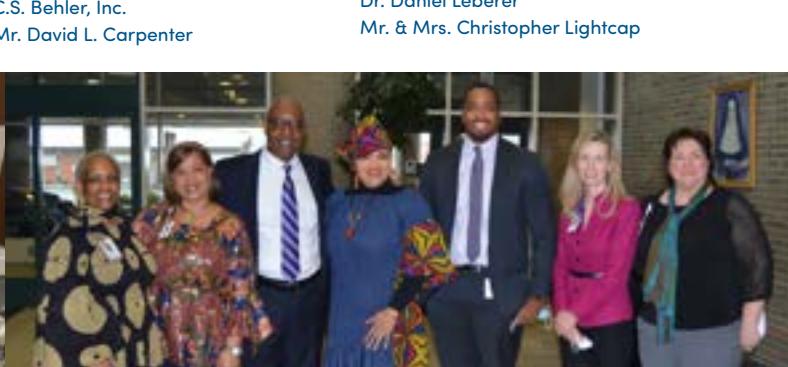
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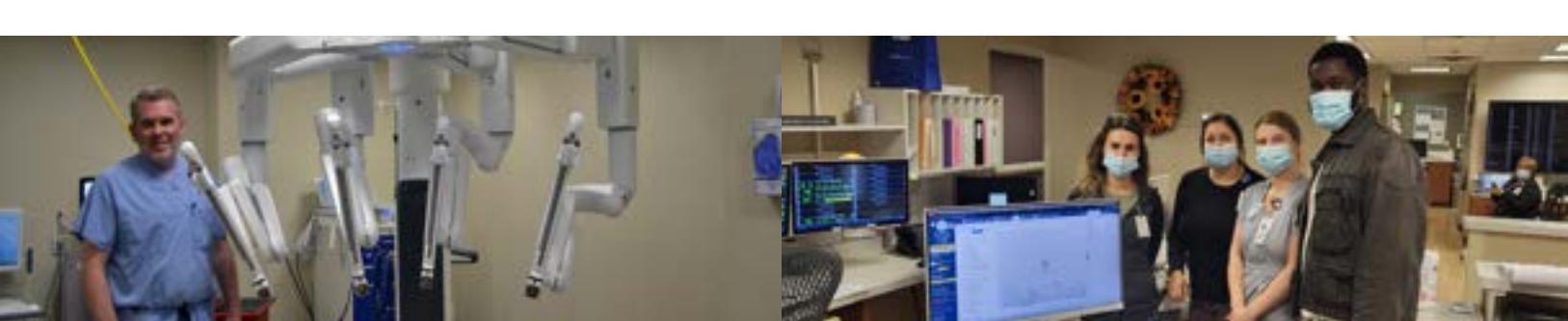
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BENEFIT TO YOU



Outright Gifts of

Cash, stocks/securities,
real estate, insurance

- Income tax deduction
- No capital gains tax on appreciated gifts



Bequest

- Possible estate tax deduction
- Opportunity to make perpetual gift



Insurance Policies

- Make future gift at current manageable costs
- Income tax deduction for value of transferred policy
- Premium payments may be deducted as gifts



Charitable Remainder Trusts

- Variable or fixed income
- Option to defer income
- Income tax deduction
- Reduction of estate taxes
- No capital gains tax on appreciated gift



Charitable Lead Trusts

- At end of trust period, principal returns to donor or heirs
- Principal can pass to others with little or no shrinkage
- Tax deduction



Retirement Plan/IRA

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- Estate and income tax savings



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