Think about the last time you visited a new city or had an enjoyable experience in your hometown. What stands out to you about those memories? For many, an interaction with the arts is an element of the experience. Murals welcoming you to town, concerts on a riverfront stage, theatre and dance in the halls and in the streets — the arts invite us to step outside of the ordinary for a moment and into a world of creativity and connection.

For decades, artists and arts groups have been creating in the Kanawha Valley. Since 2005, FestivALL has also been helping turn Charleston, W.Va., into a work of art, serving as a catalyst for collaborations and cooperation among many long-existing arts groups and artists. Together, we have set Charleston on the map as a place that is rich with arts opportunities and experiences, and as a community we have embraced and supported the value that the arts bring to our lives.

But what is that value?

Literally, there is economic value. The arts contribute to a creative economy, and artists are a part of our collective workforce. Galleries, museums, theaters, performances halls, and music clubs are all part of the businesses that make up our local infrastructure. In addition, large events like FestivALL contribute to tourism. Each year, FestivALL attracts thousands from West Virginia and beyond. Between hotel stays and expenditures at events and area restaurants and shops, FestivALL alone has an estimated $1.5 million annual impact. This is one organization among many attracting attendees throughout the year. Further, the arts can also play a role in citizen retention. At a time when population numbers are of high concern, it is often work in the arts or overall quality of life that is attracting people to invest in a life in Charleston, W.Va.

Which brings me to the value that the arts bring to us as individuals and communities. As both creators and participants, the arts add meaning to our lives. The arts help us communicate the unspoken, and they bring stories and emotions to life.
A FestivALL board member recently shared, “When I want to nourish my soul, I look to FestivALL.” In addition, when we participate in the arts we often find a greater sense of connection with our community. FestivALL is known for bringing art to public and sometimes unexpected places. Events are fueled by interaction with artists and each other. When we interact with our surroundings, when we dance at a concert with each other, when we laugh and cry together in dark theater, we are collectively creating a sense of place and connection.

At FestivALL, we value these benefits for the adults in our community as well as our children and youth because we know they are the future of our city and our state. Most recently, thanks to a partnership with the Carter Family and The Greater Kanawha Valley Foundation, FestivALL has been working on Ticket Town, a program connecting young people from the West Side of Charleston, with arts experiences and performances from some of our most well-known local arts groups.

I am so grateful for the role TGKVF plays in supporting and encouraging arts opportunities for people of the Kanawha Valley. TGKVF’s eye on collaboration and community wealth has enriched our area. The arts add value to our economy, our souls, and our sense of place, connection, and quality of life. FestivALL is grateful to be a part of the collective group of organizations and services serving the Kanawha Valley, and collaborating on arts experiences for all.

FestivALL is a multi-arts festival in Charleston. During Javins’ tenure, FestivALL has received various recognitions including “Best Festival” and “Best Event” from WV Living and the Charleston Convention and Visitors Bureau, the 2015 Wild & Wonderful West Virginia Stars of the Industry “Best Overall Marketing Campaign”, and Southeast Tourism Society’s Top 20 Events for 2016 & 2017 with a “Top 20 Champion” recognition in 2017.
I joined The Greater Kanawha Valley Foundation (TGKVF) as President and CEO on February 8, 2016. Before transitioning to this renowned organization, I dedicated 18 years of my life to developing and implementing more than ten programs that strengthened families as the founding CEO of the Kanawha Institute for Social Research & Action, Inc. (KISRA), a community-based nonprofit organization, headquartered in Dunbar, West Virginia.

I was on a learning journey while at KISRA, but I felt called to engage in this type of ministry while volunteering at the organization’s founder; Ferguson Memorial Baptist Church. My original career was in chemical engineering and it was a position with Union Carbide that brought me to the Kanawha Valley. Nevertheless, I was successfully able to transfer my polymer process design skills into social program design skills.

I experienced fulfillment in my new career; but it was by no means a cake walk. The journey was rough at times. In the early days, I was often worried about whether we would receive a reimbursable grant payment in time to make payroll. Our initial grant proposal to TGKVF and many other funders was denied. It took diligence, tenacity, the kindness of strangers, and the grace of God for my team and me to develop the capacity of KISRA. When I left the organization in 2016, it was nationally-recognized and receiving multi-million dollar, multi-year grants from the federal government.

As a result of my KISRA journey, I can understand the needs of community-based nonprofits. I am cognizant of the fact that nonprofits need more than funding. Nonprofits need help to build their infrastructure and develop their sustainability. These organizations need certain capacities to deliver results. These include things like strong leadership, financial management, technology and office space, as well as softer things like communications, adaptability, and relationships. According to Grantmakers for Effective Organizations (GEO), capacity “is an abstract term that describes a wide range of capabilities, knowledge, and resources that nonprofits need to be effective.” Capacity needs will vary depending on a range of factors such as the organization's size, lifecycle stage, program model, revenue base, or the capacities of complementary organizations working in the same community or field. These needs will change over time as organizations evolve.

In general, organizations need assistance in being more effective. GEO defines nonprofit effectiveness as “the ability of an organization or a network to fulfill its mission through a blend of sound management, strong governance, and a persistent rededication to assessing and achieving results.” As funders, it is crucial for us to invest in activities that strengthen nonprofit performance and impact and TGKVF is up for this challenge.

Nonprofit capacity building has become a key strategy here at TGKVF. Our efforts to-date have included day-long training institutes on the following topics:

- Economic Development for Local Leaders presented by the International Economic Development Council
- Grant writing with an Emphasis on Federal Funding presented by Global Partners for Fathers and Families
The Fundamentals of Program Evaluation presented by Midwest Evaluation and Research
Effectively Telling Your Story presented by the WV Community Development Hub

These institutes usually reached the 40-person capacity soon after being advertised and participants shared glowing reviews.

Additionally, in November 2017, TGKVF hosted a two-day capacity building conference — Building Bridges for Good Measure. The conference included 25 workshops in the following tracks: leadership, fund development, financial management, evaluation, and program delivery. There was also a funders’ panel and three plenaries on topics pertinent to the nonprofit sector. The conference was held at Adventures on the Gorge in Fayette County and our goal to reach 150 attendees was surpassed by 30. TGKVF received an outpouring of positive feedback including the following:

“I wanted to thank you for the outstanding experience you provided for my VISTA members and myself at the GKF Building Bridges for Good Measure conference. It’s hard to pinpoint one highlight although anytime you can hear Mike Brumage dig into a new topic, have both an overview and specific technical assistance from Cornelia Flora, or have Sue Sergi and James Ross bring their years of fundraising wisdom, it is worth a cross-state trek. “

“As a person with zero grant writing experience, the workshop for that was GREAT! The whole conference was professional, pleasant and informative. Great networking opportunity!”

“Excellent conference! Workshop topics are seldom addressed in other conferences.”

“OUTSTANDING!!!! Thanks for the high-quality training close to home and so affordable!”

Nonprofit capacity building is not a one time event, but a continuous flow of information and learning. TGKVF’s ability to meet its commitment to the community is only as strong as the organizations that are part of the Foundation’s investment portfolio.

Stay tuned as TGKVF continues to invest in building nonprofit capacity in the years to come.
The Greater Kanawha Valley Foundation staff wish to thank Huntington Banks Management for their AED defibrillator.

As sixteenth floor Fire Captains, Megan Simpson and Christine Spaulding are serious about the safety of our staff. Through a routine inspection of equipment and procedures, they discovered the building did not have AED defibrillators. After contacting the property owners, nine AED defibrillators have been installed in easily accessible public areas throughout the building, including the 16th floor. Thanks to Megan and Christine for their diligence and lifesaving work.

What is an AED?
The automated external defibrillator (AED) is a computerized medical device. An AED can check a person’s heart rhythm, recognize a rhythm that requires a shock, and advise the rescuer when a shock is needed. The AED uses voice prompts, lights, and text messages to tell the rescuer the steps to take.

Why are AEDs important?
AEDs make it possible for more people to respond to a medical emergency where defibrillation is required. Because AEDs are portable, nonmedical people (lay-rescuers) can use them. They can be part of emergency response programs that also include rapid use of 9-1-1 and prompt delivery of cardio pulmonary resuscitation (CPR).

Are AEDs safe to use?
AEDs are safe to use by anyone. Some studies have shown that 90 percent of the time AEDs are able to detect a rhythm that should be defibrillated. This data suggests that AEDs are highly effective in detecting when (or when not) to deliver a shock.

According to the American Heart Association (AHA), AEDs are important because they strengthen the chain of survival. When a person has a cardiac arrest, his or her chances of survival decrease by 7 to 10 percent for each minute that passes without defibrillation. The AHA recommends that everyone be trained in CPR and AED usage. Early CPR is an integral part of providing lifesaving aid to people suffering sudden cardiac arrest because CPR helps to circulate oxygen-rich blood to the brain. After the AED is attached and delivers a shock, the typical AED will prompt the operator to continue CPR while the device analyzes the victim.

The expectation of a safe work environment lies within the organization and its safety management team, who work hard to prepare for any situation that could threaten the well-being of employees. Although AED deployment is not required everywhere, safety managers should consider it an expected level of care within any public domain.

It is far easier to prepare for an emergency than to have to explain why you did not.
The Tax Cuts and Jobs Act of 2018 ("TCJA") is expected to affect the amount of charitable donations that nonprofit institutions receive starting in year 2018 because the Act roughly doubles the standard deduction for most individual income taxpayers. Taxpayers can only claim federal income tax deductions for their charitable donations if they itemize their deductions on their income tax returns. The increase in the standard deduction is expected to cause significantly fewer individuals to itemize their deductions, which may lead to substantially fewer charitable donations being made. This is expected to hit middle-income donors the hardest because the change in the standard deduction is anticipated to cause many middle class income taxpayers to stop itemizing their deductions starting in year 2018. As many middle-income donors generally give more to local nonprofit organizations, this tax change may spell trouble for many local nonprofits.

The Act increased the adjusted gross income (AGI) limitation on charitable contributions from 50% to 60%, effective for contributions made in tax years beginning after 2017 and before 2026.

Here’s a look at some of the more important elements of the new tax law that may be of interest. In general, the provisions involved are effective starting in 2018.

- **Estate and Gift Tax.** Before the TCJA, the first $5 million (as adjusted for inflation in years after 2011) of transferred property was exempt from estate and gift tax. For estates of decedents dying and gifts made in 2018, this “basic exclusion amount” as adjusted for inflation would have been $5.6 million, or $11.2 million for a married couple with proper planning and estate administration allowing the unused portion of a deceased spouse’s exclusion to be added to that of the surviving spouse (known as “portability”). The new law temporarily doubles the amount that can be excluded from these transfer taxes. For decedents dying and gifts made from 2018 through 2025, the TCJA doubles the base estate and gift tax exemption amount from $5 million to $10 million. Indexing for post-2011 inflation, brings this amount to approximately $11.2 million for 2018, and $22.4 million per married couple, with some basic portability techniques.
• **Generation-Skipping Transfer Tax.** A related transfer tax, called the generation-skipping transfer (GST) tax, is designed to prevent avoidance of estate and gift taxes by skipping transfers to the next successive generation. The TCJA doesn't specifically mention generation-skipping transfers, but since the GST exemption amount is based on the basic exclusion amount, generation-skipping transfers will also benefit from the post-2017 increased exclusion.

• **Exempt organization’s UBTI to include disallowed fringe benefit costs.** Under the new law, an exempt organization’s unrelated business taxable income (UBTI) is to include any nondeductible entertainment expenses, and costs incurred for any qualified transportation fringe, parking facility used in connection with qualified parking, or any on-premises athletic facility. However, UBTI is not to include any such amount to the extent it is directly connected with an unrelated trade or business regularly carried on by the organization.

• **Exempt organization’s UBTI computed separately for separate businesses.** Before the new law, a tax-exempt organization computed its unrelated business taxable income (UBTI) by subtracting deductions directly connected with the unrelated trade or business from its gross income from the unrelated trade or business. If the organization had more than one unrelated trade or business, the organization combined its income and deductions from all of the trades or businesses. Under that approach, a loss from one trade or business could offset income from another unrelated trade or business, thus reducing overall UBTI. Under the new law, an exempt organization cannot use losses from one unrelated trade or business to offset income from another one. Gains and losses are calculated and applied to each unrelated trade or business separately. There is an exception for net operating losses from pre-2018 tax years that are carried forward.

• **Excise tax on private college’s investment income.** Before the new law, private colleges and universities were generally treated as public charities, as opposed to private foundations, and were therefore not subject to the private foundation excise tax on their net investment income. The new law imposes an excise tax on the net investment income of colleges and universities meeting specified size and asset requirements. The excise tax rate is 1.4% of the institution’s net investment income, and applies only to private colleges and universities with at least 500 students, more than half of whom are in the U.S., and with assets of at least $500,000 per student. For this purpose, assets used directly in carrying out the institution’s exempt purpose are not counted. The number of students is based on a daily average of “full-time equivalent” students, (i.e. two students carrying half loads would count as a single full-time equivalent student). For purposes of the excise tax, net investment income is the institution’s gross investment income minus expenses incurred to produce it, but without the use of accelerated depreciation or percentage depletion.

Thank you to the Bowles Rice Tax team for providing this information. Should you need more information, please contact your financial or tax advisor.
Foundation Announces 2017 Fourth Quarter Discretionary Grants

The Greater Kanawha Valley Foundation (TGKVF) Board of Trustees approved the distribution of 15 grants totaling $528,074.

Since she was very young, Danette’s granddaughter McKayla had always been fascinated with books; she wanted to handle them and have them read to her. When she entered first grade, McKayla was disappointed and frustrated that she could not seem to pick up reading and writing simple words like her classmates. Her frustration increased when, in second grade, she was unable to keep up with her classmates and was failing all of her subjects. After testing, McKayla’s grandparents found that she had a learning disability and enrolled her in the Appalachian Reading Center. Within six months, her performance in all subjects began to improve. Although she had to repeat second grade, the programming offered by the Appalachian Reading Center has helped her develop both skill and confidence in her reading ability. One in five people have some form of dyslexia, but despite its pervasiveness, the reading deficiency often goes undiagnosed. The Appalachian Reading Center, which was recognized as one of TGKVF’s Change-Makers to Watch at the Foundation’s inaugural conference, provides scholarships on a sliding scale to children from financially disadvantaged families.

TGKVF awarded one field-of-interest and four responsive grants totaling $147,320 to Basic Needs and Arts & Culture programs and ten grants totaling $380,754 in the Foundation’s proactive priority areas of Education, Health, and Community Economic Development.

West Virginia Women Work, Inc. - Step Up for Women: $40,000 (CED)

Step Up for Women is WV Women Work’s tuition-free eleven-week skilled trades program. The course prepares adult students for nontraditional careers in the construction industry while helping participants overcome barriers to employment.

The Appalachian Reading Center, Inc. - Dyslexia and Reading Services Coalition for Marginalized Youth in Foster and Kinship Care: $45,060 (Education)

Now in the project’s third year, The Appalachian Reading Center, Inc. and Clay County Schools will continue to identify dyslexic or reading deficient youth within the foster care system, train teachers in Clay County to tutor those students, and provide scholarships for low-income dyslexic youth at The Appalachian Reading Center.

Coda Mountain Academy - Coda Administration and Tutoring Program: $22,116 (Education)

Coda Coffee House Tutoring will provide tutoring, homework assistance, review sessions, and mini-classes for grade school youth in a modern coffeehouse setting. Coda is also strengthening its administrative structure to support more services for families in Fayette County.

“I can provide and not struggle for my family – thank you for all your help; I couldn’t have done it without the help of the Step Up staff!”

– A 2017 graduate of the program

“If it weren’t for The Appalachian Reading Center, Emma would still be reading on a second or third grade reading level. Your program gave Emma hope and encouragement when she was so far behind. We appreciate all that you and the tutors do for her.”

– Emma’s Grandmother

“This program is exactly the boost our children need to expand their horizons, and realize that education is not just bookwork and test taking, but it can also consist of exciting, hands-on learning.”

– Hilary Nicolau (parent)
National Consortium for Entrepreneurship Education - College and Career Readiness through Entrepreneurship and STEM (Science, Technology, Engineering, Mathematics): $42,500 (Education)

This project aims to connect teachers in Clay, Boone, and Lincoln counties with resources supporting their students’ college and career readiness. The National Consortium for Entrepreneurship Education (Entre-Ed), BridgeValley Community and Technical College, and Southern Community and Technical College will work with county school systems to connect STEM content areas with entrepreneurial activities while also introducing students to college and career possibilities.

The Bob Burdette Center, Inc. - AmeriCorps on the Frontline Dropout Prevention: $51,658 (Education)

The Bob Burdette Center (BBC), Charleston Family Resource Center (CFRC), and Step By Step will collaborate with The Education Alliance and Kanawha County Schools to facilitate the AmeriCorps on the Frontline program in Kanawha County. The program, which has received funding for three years from TGKVF, is a dropout prevention, mentor-based intervention that addresses student attendance, behavior, and course performance.

CAMC Health Education & Research Institute - KEYS Growing Healthy Kids: $29,936 (Health)

This project addresses the need to provide increased opportunities for children to connect with nature through gardening and natural elements in child care programs. Outdoor natural learning environments are the perfect means to engage them in gardening opportunities, nutrition education, and connect them with nature and at an early age. This third-year grant recipient will continue to partner directly with child care programs to provide capacity building support around healthy habits.

Coalfield Development Corporation - Refresh Appalachia’s Agricultural Entrepreneurship Development Program: $55,000 (Health)

Refresh Appalachia is a regional economic and workforce development initiative that works to establish a sustainable training and development program to increase the success of beginning farmers in southern West Virginia. In its third year of support from TGKVF, this project builds Lincoln County’s capacity to strengthen local food systems, increase access to healthy food, and aggregate and distribute produce to meet regional markets.

“I am returning to school to become a school teacher. There is a great need for teachers who understand the home life of the the students we teach.”

– First year AmeriCorps member

“I am returning to school to become a school teacher. There is a great need for teachers who understand the home life of the the students we teach.”

– First year AmeriCorps member

“When you asked the children, more kids chose play over candy and cupcakes so we had a dance party for Valentine’s Day. No more junk, cookies, and cupcakes. More fruit. More healthy snacks. For birthdays, parents bring an old picture or favorite book or surprise box. It’s a nice change.”

– Participant quote from Key 2 a Healthy Start evaluation

“This opportunity has opened my eyes to the possibilities and to the challenges of running a small farm business in this region. Through a food hub collaboration, this can be a big impact for small farmers to distribute their product and access healthy food.”

– Colt Brogan, Lincoln County Crew Member, Refresh Appalachia
TEAM for West Virginia Children -
ACES Coalition Pilot of the NEAR @ Home Toolkit Within home Visiting Programs:
$10,000 (Health)
This project will support parents as they learn about the Adverse Childhood Experiences (ACE). The ACE study, a critical public health discovery, will help parents and guardians consider the implications of their histories to raise their children in health, safety, and prosperity. Home visitors in Fayette, Boone, and Lincoln counties will pilot this approach by using the ACE study to help build family resilience.

Partnership of African American Churches -
Community-Based Behavioral Health Support:
$39,980 (Health)
This project is a partnership between the Partnership of African American Churches, Highland Hospital, and the Kanawha Charleston Housing Authority (CKHA) to bring community-based behavior health support services to Charleston’s West Side and three KCHA communities. Providers will include an LPC, a Psychiatrist, and Recovery Coaches.

West Virginia Healthy Kids and Families Coalition - Try This! Communities Making WV Healthier and More Active: $44,504 (Health)
Try This! WV is an effort to get our state off the worst health lists through community action. This diverse coalition includes local and state partners, a 600+ person conference, an award-winning how-to website (www.trythiswv.com), and over 250 teams in various communities. As a third-year grant recipient, Try This! partners with TGKVF to provide mini-grants and training throughout the Foundation’s six-county footprint.

Faith in Action of the Greater Kanawha Valley, Inc. - The Helping Project, Phase II: $83,820 (Field-of-Interest)
This project continues FIAKGV’s efforts to increase capacity to serve seniors’ needs through volunteer recruitment and training opportunities. Funding for this project will support the creation of new programs to address critical health and quality of life concerns including access to health and nutrition care and education, safe home environments, and socialization.

“The ACE Study gave me my humanity – my mind and body adapted to the experience I had as a child just like everyone else’s did. I just had more adversity.”
– Parent, after learning about ACEs

“The Prevention Recovery and Wellness Center is a great place. It has a wonderful staff and it has given my daughter a place to go and associate with other people. It has helped her as a person.”
– Les

“Try This WV has helped to give me hope personally that I can make a difference in my community and that all of us can help to deal with our health problem.”
– Resident of Lincoln County, WV

“I don’t know what I’d do without them, honestly. When you don’t drive, transportation can be a real worry. When I found Faith in Action, it was such a help. Knowing I can get to my doctor appointments when I need to go is so important and it gives me confidence that I’ll be able to manage my health like I should.”
– Dartenella, age 73
**womanSong - womanSong’s Twentieth Season 2017/2018: $4,000 (Arts & Culture)**
Funding will support womanSong’s twentieth-anniversary celebration with collaborations among many WV musicians, offering their standard programming featuring a diverse array of music with four concerts. Composer/singer Moira Smiley, sponsored by womanSong, will perform during their spring concert.

**WV Professional Dance Company - It’s your world, Full STEAM Ahead! Educational Tour: $7,500 (Arts & Culture)**
WV Professional Dance Company will bring the “It’s Your World, Full STEAM Ahead!” educational tour and workshop to schools in Boone and Fayette counties, serving approximately 1,700 students and 120 teachers. This tour provides both artistic performances and quality arts education to students who may have limited access to the arts.

**American Red Cross - Disaster Relief: $35,000 (Basic Needs)**
American Red Cross responds to a disaster in our region three times each week. From small house fires to natural disasters, the Red Cross provides people with clean water, safe shelter, and hot meals when they need them most. This funding will cover the Disaster Service Program within TGKVF’s service area.

**Tyler Mountain Cross Lanes Community Services - Basic Needs Program: $17,000 (Basic Needs)**
Funding will assist Tyler Mountain Cross Lanes Community Services, an emergency service agency, to support low-income households in Cross Lanes and the surrounding area with basic needs assistance including food, shelter, utility terminations, and a weekend snack program for youth.

“My daughter loves every minutes of being part of this group and enjoys the companionship of other girls. It is amazing how the women in this group mentor the youngsters.”
– Program Participant’s Parent

“The students were talking about the experience long after the company was gone. The West Virginia Dance Company, with its strong artistic history, presented themselves with the utmost professionalism and artistry.”
– Dan Henthorn, Theatre Teacher for Magnolia High School & Paden City HS

“When I lie in bed at night I think that all these people care. They came. All these volunteers came.”
– Robin Cowell, WV Flood of 2016 Client

“My daughter loves every minutes of being part of this group and enjoys the companionship of other girls. It is amazing how the women in this group mentor the youngsters.”
– Program Participant’s Parent

“The students were talking about the experience long after the company was gone. The West Virginia Dance Company, with its strong artistic history, presented themselves with the utmost professionalism and artistry.”
– Dan Henthorn, Theatre Teacher for Magnolia High School & Paden City HS

“When I lie in bed at night I think that all these people care. They came. All these volunteers came.”
– Robin Cowell, WV Flood of 2016 Client

“…”
– Agency program participant

**FOUNDATION SPOTLIGHT**

The Greater Kanawha Valley Foundation elected Dickinson Gould to their Board of Trustees at the December 13, 2017 meeting. He will serve a five-year term. Dickinson is the President of Buzz Food Service and a third-generation owner of Buzz, a specialty meat and seafood distributor. He is a graduate of George Washington University. Mr. Gould is active in the community, serving on several boards including Charleston Main Streets, East End Main Street, Charleston Area Alliance, Young Presidents’ Organization (YPO), American Culinary Federation, and WV Cattleman’s Association. He is widely acknowledged as the motivating force behind Charleston’s Restaurant Week, now planning its fifth annual event.

Dickinson Gould  
Board Member
Save the Date
ANNUAL REPORT
TO THE COMMUNITY
May 15, 2018 • 4–6pm Clay Center