

**THE USE OF ATTORNEYS TO  
FOSTER DONOR ACTIVITY  
IN COMMUNITY FOUNDATIONS**

A Thesis

Presented in Partial Fulfillment of the Requirements for  
the Degree of Bachelor of Science in Business Administration with  
Distinction in Marketing in the Fisher College of Business of  
The Ohio State University

By

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\* \* \* \*

The Ohio State University  
1996

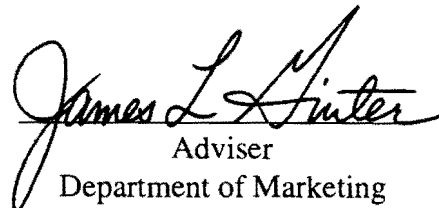
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Dedicated to my parents-- for teaching me  
the joy of lifelong learning

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## CHAPTER 1

### INTRODUCTION

About 70% of all Americans give to charity during their lifetime; however only 6% remember that their legacy can continue after their death (Triangle Community Foundation Philanthropic Handbook, 16). Community foundations, most of which accomplish their mission by disbursing grants toward the community's most urgent needs and promising opportunities, manage a variety of philanthropic funds for individuals, corporations, and other charities. Hundreds of community foundations operate in cities and towns across America-- all serving the needs of their community through the goodwill of their donors.

The Columbus Foundation is a public charity established in 1943 to improve the quality of life for people in Columbus and the surrounding central Ohio area. It is one of the fastest growing foundations in the country. Total gifts exceeded \$30 million in 1995, making the Columbus Foundation the first community foundation to receive charitable contributions of \$30 million or more for four consecutive years (Hoover, B1). From 1992 through 1995, charitable contributions to the Columbus Foundation resulted in more than \$120 million in new gifts (Hoover, B1). Through strategic grantmaking to nonprofit organizations, the Foundation seeks to make central Ohio a better community by

addressing four broad areas of concern: children, adolescents, families, and neighborhoods.

Individuals, corporations, trusts, and nonprofit organizations, as well as other legal entities, provide funds to the Columbus Foundation. This study will focus specifically on individual donations. The Foundation serves as the vehicle by which individuals, through estate planning and charitable giving, accomplish personal goals with regard to their community. The Columbus Foundation seeks to increase the number of persons with whom it is establishing financial relationships.



## CHAPTER 2

### BACKGROUND

The Ohio State University and national charities such as the United Way, American Cancer Society, and Red Cross are on average more familiar to the general Columbus population than their community foundation. Although a community foundation may not first be thought of as a business, it too operates in a competitive environment. From the Columbus Foundation's perspective, this is most true with respect to current giving. However, because the foundation is never an end point or destination for the moneys it receives, it prefers to position itself as a partner with other charitable giving organizations. For example, the Columbus Foundation currently supports the community-wide Leave a Legacy initiative, a team effort to increase the percentage of people who leave money to charitable organizations in their estate. Although the Columbus Foundation works hard to foster partnering relationships, other charitable organizations continue to view it as a direct competitor-- acknowledging this perception is important.

For years and still today, industry magazines, including *Trusts & Estates*, *Chronicle of Philanthropy*, and *Foundation News & Commentary*, have focused on encouraging individuals to give-- or increasing the donor pool. Communications by community foundations have been traditionally directed toward potential donors.

Although progress has been made-- gifts to community foundations are one of the fastest growing forms of philanthropy, there is a desire to increase its pace.<sup>1</sup> More recently, community foundations have turned to the facilitators of charitable transactions, including attorneys, financial planners, and accountants. This group of intermediaries have the broad potential to increase both primary and secondary demand-- that is, increase the number of individuals who give (market size), and the number of individuals who choose to give through community foundations (market share).

The Columbus Foundation was also interested in broadening its donor base and believed intermediaries would be a key to that process. Many professionals, including lawyers, financial planners, stockbrokers, and accountants, communicate daily with individuals in activities that may relate to their charitable giving. A number of individuals may wish to make charitable contributions but lack direction or knowledge of its impact, both on the community and on their personal financial situation. The Columbus Foundation recognized the importance of intermediaries in developing relationships between itself and individuals. Intermediaries play a vital role in identifying the Foundation as a possible recipient of funds, positioning the organization positively, and in facilitating donations to a variety of Foundation programs. What kind of materials should the Columbus Foundation be providing for advisors? Did attorneys consider the Columbus Foundation as a charitable alternative? These and other questions needed to be answered before the Columbus Foundation could develop a marketing strategy aimed at advisors. A literature search, however, revealed little had been written on the topic. Peter

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<sup>1</sup> According the Columbus Foundation's annual survey of community foundations, gifts jumped over the \$1 billion mark in 1994, an increase of more than 50% over 1993.

Dunn, Program Coordinator for Council on Foundations Services agreed that little, if any, has been written about target marketing in the intermediary community. He also revealed this is most likely because community foundations must operate on minuscule budgets and research is simply not a priority in contrast to other functions of the foundation. Most foundations use one another as references. For example, one foundation may develop a new pamphlet for donors and via word-of-mouth, other foundations request it and eventually model their own pamphlet after the original. Although this method is inexpensive and contributes to the continuous improvement of community foundation programs and publications, it leaves out a necessary evaluation of the audience for which it is intended. Dunn stated that the Council on Foundations would like to raise the recognition of the importance of research as an evaluative tool.

In winter, 1995, the Columbus Foundation's Information and Marketing Committee discussed the use of research to aid in the development of a marketing strategy for increased and improved communication with intermediaries. Although the foundation identified three sub-populations, attorneys, accountants, and financial planners, an overwhelming percentage of Columbus Foundation charitable transactions occurred with an attorney as the facilitator. For this reason, and because the Information and Marketing Committee believed that the experiences and responses of these sub-populations might differ, the Columbus Foundation concentrated its first research effort on attorneys.

## CHAPTER 3

### CURRENT PRACTICES

In order to better understand the current practices of community foundations across the nation, telephone interviews were held with the director of development or donor services in the nine largest community foundations, as measured by market value of assets. In addition, seven community foundation development officers identified as innovative by their colleagues in earlier interviews, were contacted. The purpose of the interviews was to gather information on specific materials and programs used to communicate with intermediaries and their clients, and to determine if any primary market research had been conducted to guide subsequent communication. The following topics were discussed: attorney-specific materials, client materials, programs/seminars, newsletters, Continuing Legal Education (CLE) credit, and primary market research. Tables 1 and 2 compare the current status of these topics in 16 community foundations.

*Attorney-Specific Materials--* The most common attorney-specific materials were individual communication pieces combined in a folder or packet. This method, although described several times as inadequate, allows flexibility in preparing communication for a specific request. Most community foundations included three basic types of information including general facts about the said foundation, a 'how to' sheet on creating a fund or a legal description of a specific giving vehicle, and boilerplate language. Jeff Shields,

**Table 1**  
**Largest Community Foundations by Market Value of Assets**

Community Foundations	Marketing Tools					
	Attorney-Specific Materials	Client Brochure	Attorney Programs	Newsletter	CLE Credit	Research
1. New York Community Trust Robert Edgar, Manager, Donor Services 212/686-0010	'Creating a Fund Here', boilerplate language	general brochure	biannual luncheon, visit 10-20 firms annually	quarterly attorney newsletter	yes	no
2. Cleveland Foundation Marge Carlson, Director of Development 216/861-3810	preparing notebook, boilerplate language	general prospective client brochure	seminars at local firms & foundation offices	attorney & donor newsletters	no	no
3. Marin Community Foundation (CA) Steve Jackson, VP for Fund Development 415/461-3333	packet of materials, suggested language	tailor to needs	co-produce as opportunity arises	general w/ articles for attorneys	participate	focus groups
4. Chicago Community Trust Leslie Kase, Development Officer 312/372-3356	'A Guide to Donor/Advisor Funds', annual report, sample language	'A Guide to Giving', 'A Guide to . . . Funds'	monthly luncheons, informal visitation program	considering	no	focus groups
5. San Francisco Foundation Jeff Shields, Manager, Professional Advisor Services 415/495-3100	'Helping Clients with Charitable Interests', annual report, sample language	annual reports, newsletters	co-sponsor w/ local giving councils, luncheons, East Bay alliance	produce attorney & donor newsletters	applied	focus groups
6. Boston Foundation Jerry Neary, Assistant, Donor Services Asset Development 617/723-7415	'Whys of Giving', document specific sheets, annual report, boilerplate language	'Whys of Giving', "feel good" replaces technical	informal visitation program, brown bag lunch w/local firms	donor newsletter	no	no

**Table 1 con't**  
**Largest Community Foundations by Market Value of Assets**

	<b>Marketing Tools</b>					
	Attorney-Specific Materials	Client Brochure	Attorney Programs	Newsletter	CLE Credit	Research
<b>Community Foundations con't</b>						
7. Communities Foundation of Texas Jack Pruitt, Jr., Director, Donor and Community Relations 214/826-5231	Robert F. Sharp planned giving materials with foundation logo, document specific	Sharp materials	active contact w/ local attorneys, co- sponsor program w/ Dallas Estate Planning Council	general quarterly newsletter	considering	no
8. Columbus Foundation (OH) Carol Harmon, Director of Public Relations 614/251-4000	23 document-specific marketing handouts, creating advisor handbook	'Giving for the Future' client brochure	formal visitation by geographic region, presentation to firms	general newsletter	co-sponsor w/ Columbus Bar Association	attorney survey & focus groups
9. Hartford Foundation for Public Giving (CT) Sandy Wood-Holdt, Director of Communications and Development 203/548-1888	'The Many Ways of Public Giving', boilerplate language	'The Many . . Public Giving'	professional advisor committee, informal visitation program, co-sponsor with local councils	advisor newsletter	co-sponsor	no

**Table 2**  
**Innovative Community Foundations Identified by Development Officers**

	Marketing Tools					
	Attorney-Specific Materials	Client Brochure	Attorney Programs	Newsletter	CLE Credit	Research
<b>Community Foundations</b>						
1. California Community Foundation Jil Moore, Development Associate, Donor Relations and Marketing 213/413-4042	attorney booklet, revising boilerplate language	general information brochure	attorney seminar focusing on tax issues & legislation	advisor and donor newsletters	applied	focus groups, survey re: name change
2. Milwaukee Foundation Frank Miller, Director of Communications 414/272-5805	'Here Today, Here Tomorrow', inserts, sample language	introductory brochure	formal visitation program	general newsletter, send articles of interest	no	focus groups
3. Greater Cincinnati Foundation Amy Bick, Advancement Director 513/241-2880	information sheets, annual report	'At a Glance', information sheets	ongoing visitation program, visit local associations	NYC Trust advisor newsletter	no	no
4. Greater Kansas City Community Foundation Nancy Parks, Director of Communications 816/842-0944	packet of information, document specific sheets	packet of information	ongoing visitation, luncheons	general & biannual advisor newsletter	no	focus groups
5. Philadelphia Foundation Cynthia Eiseman, Associate Director for Development 215/563-6417	'How to Create a Fund', boilerplate language, fact sheets, document specific	general information	work w/ estate planning council, coffee mug program	general w/ articles for attorneys	co-sponsor	focus groups, track contact

**Table 2 con't**  
**Innovative Community Foundations Identified by Development Officers**

<b>Community Foundations</b>	<b>Marketing Tools</b>					
	Attorney-Specific Materials	Client Brochure	Attorney Programs	Newsletter	CLE Credit	Research
6. Triangle Community Foundation (NC) Fred Stang, Development Officer 919/549-9840	'Advisor Handbook', suggested language	'Philanthropic Handbook'	training at firms, work w/ local councils for	general w/ advisor column	no	track funds set up b/c of visitation
7. Hawaii Community Foundation Cynthia Schnack, Director of Development 808/537-6333	'Professional Advisors Guide & Form Book', 3.5 disk with generic forms	general information packet	formal visitation program, co-sponsor seminars	general newsletter	no, intend to apply	no, some tracking



Manager, Professional Advisor Services, at the San Francisco Foundation (CA) indicated he does not feel providing suggested language is a problem solver for his organization. Instead, the San Francisco Foundation's attorney-specific materials talk about language generally with the aim of increasing face-to-face communication. Most foundation officers said the decision to use boilerplate documents was difficult; some complex issues mentioned were a foundation's legal boundaries, practicality of distribution and updating, potential use rate, and decreased communication between an attorney and the foundation development office. Apparently, these concerns were outweighed by the benefit of being able to provide an attorney with his or her request. Seventy-five percent of the foundation officers interviewed decided to supply boilerplate language. Marge Carlson, Director of Development at the Cleveland Foundation suggested that the wisdom and effectiveness of the decision to include boilerplate language should be measured after the documents have been in circulation a significant period of time. In general, foundation officers expressed a desire to update and consolidate their materials or specific plans to do so.

*Client Materials--* The range of materials for an attorney to give to his or her client is diverse across community foundations. Community foundations provide attorneys with general client brochures, newsletters, and/or annual reports for distribution to interested clients. Other foundations prepare a folder similar to the folder described for attorneys; however, the technical information sheets are replaced with "feel good" communication pieces and document specific booklets. All the officials interviewed indicated client materials are usually sent to attorneys by request only.

*Programs/Seminars--* Community foundations have created a variety of programs to facilitate interaction between development officers and intermediaries. Respondents

indicated that the standard visitation program is informal; officers meet with a local attorney or firm at the intermediary's request and generally attempt to meet annually with firms of significant size. Often, the visit is a result of participation in a seminar co-sponsored by the foundation and a local estate planning council or other appropriate organization. However, some community foundations have developed a more formal program whereby each attorney or firm in the region is visited by a foundation officer over the course of several years.

*Newsletters--* Newsletters are a common form of communication with donors. Increasingly, community foundations are utilizing this medium to reach intermediaries on a regular basis. Although not all foundations are financially capable of producing a newsletter specifically for attorneys, several good alternatives exist. First, some foundations write a general, wide-audience newsletter with several articles or elements targeted to the intermediary population. The Triangle Community Foundation's (NC) biannual newsletter features an advisor column written by a locally recognized attorney. Second, several foundations copy the New York Community Trust's quarterly newsletter for distribution to intermediaries. Finally, to save time and money without sacrificing image, other foundations pull relevant articles from Council on Foundations publications and the New York Community Trust newsletter, and reformat the materials with appropriate credit for printing on foundation letterhead.

*Continuing Legal Education--* Continuing Legal Education (CLE) credit is still a popular method for enticing intermediaries to attend seminars on estate planning topics, although most community foundations currently co-sponsor or simply participate in CLE classes. Several foundations recently applied to become CLE providers. California

Community Foundation filed an application for accreditation to educate attorneys as well as accountants and financial planners.

*Research--* Most community foundations have not conducted any market research. Some indicated that outside sources were used in the process of preparing mailing lists; others had conducted informal focus groups. The California Community Foundation did utilize formal focus groups as well as a survey to determine whether to change its name and logo. The Columbus Foundation is thereby identified as the first community foundation to complete primary market research designed to facilitate improved communication with attorneys.

In general, most community foundations are using printed materials to communicate with attorneys. The current practices described reflect a desire to update the said materials as well as to consider the use of alternative formats for providing similar information. Although market research is rarely used in community foundations, development officers see it as a valuable tool for guiding the revision of attorney materials.

## **CHAPTER 4**

### **BEST PRACTICES**

The Triangle Community Foundation (NC) has prepared two outstanding communication pieces-- an advisor handbook and a philanthropic handbook. Both are skillfully designed and noteworthy among the community foundations listed in Tables 1 and 2 for the following reasons.

First, both handbooks begin with a table of contents which references the information included in the publication. Although this feature may seem simplistic, few community foundations provided materials with any sort of index. The result was then a jumble of papers-- which may or may not pertain to the interested party. This circumstance is frustrating and confusing.

Second, both handbooks contain six essays written by Triangle Community Foundation donors. The essays explain how the foundation has helped to meet their giving objectives in first-person narrative voice. Each essay and an accompanying photograph of the donor(s) is placed following the Triangle Community Foundation's description of that particular gift vehicle or group of similar vehicles. This format interrupts the monotony of pure textual information and personalizes the giving process.

Third, although both handbooks covered the same topics, a distinct writing style is used for each audience. Bequests are discussed in the philanthropic handbook as a “simple designation in your will . . . to make a significant, lasting gift to the community.”

Furthermore, the handbook cites the tax benefits of utilizing this vehicle. In contrast, the advisor handbook suggests that intermediaries ask if there are any charitable interests his or her client would like to support during the preparation of a will and comments on the Triangle Community Foundation’s *cy pres* power, which assures donors their basic intent in giving will be honored even if their exact wishes are made obsolete over time. Like the philanthropic handbook, tax benefits are discussed. Attorneys are then referred to an appendix with sample language for preparing the bequest. Using different language, specifically, laymen’s terms to address potential donors and technical legal terms to address advisors, is key to the success of Triangle Community Foundation’s approach.

Finally, the handbooks are eye-pleasing. Care has been taken to incorporate the foundation’s logo throughout the publication-- the graphic design is excellent. The paper itself is durable and contributes to the overall feel of simplicity. Each handbook is about 30 pages in length and is neither overwhelming or lacking of relevant information-- references are made after each section to obtaining additional information or a specific publication from the Triangle Community Foundation.

The Hartford Foundation for Public Giving also produces an excellent guide, “The Many Ways of Public Giving.” Although it addresses both donors and advisors in a single handbook, it too is worth examining in the process of evaluating current materials. It does an unusually good job of providing concrete examples of how a specific vehicle met specific needs for an individual. Photos of grantmaking successes compliment

document specific information. Although it is more text driven than the Triangle's publication, it remains easy to read and navigate.

The San Francisco Foundation has designed a resource especially for business owners-- a subset of the donor population. The handbook uses six scenarios to describe how the community foundation can assist business owners achieve personal and professional objectives. Its text is very targeted and would appear to be quite effective in serving this potential subset of donors.

When choosing the best practices in the publication of newsletters, 'stand-outs' are not so obvious. What is clear is the need to serve both advisors and donors. Some community foundations, including the Triangle Community Foundation have done that most effectively by producing one newsletter with a section or article dedicated to intermediaries. Others, including the Cleveland Foundation and the Hartford Foundation for Public Giving, produce intermediary specific bulletins to educate advisors in issues of probate and estate planning. Both means appear to achieve similar objectives.

## CHAPTER 4

### RESEARCH QUESTION

As can be seen by the range of materials provided to attorneys by community foundations, the decision of what information to supply attorneys is based on the experiences of a particular foundation, their interaction with other foundations, and the requests of local intermediaries. In sum, the decision is largely intuitive. Yet, these materials play a key role in developing and fostering intermediary relationships-- again and again, development officers expressed how important it is to establish an ongoing partnership with attorneys in their community.

The Columbus Foundation also believes cultivating intermediary relationships is essential to development. In fact, in order that it might gain a true understanding of attorney needs without the inherent biases of officer experiences, the Columbus Foundation conducted primary market research of the attorney community to pursue the following objectives:

- 1) Identify level of awareness of the Columbus Foundation (CF) as an organization and of its specific programs

Although the research strategy team, including foundation development and public relations officers, local attorneys, and marketing committee members, felt positively about the Columbus Foundation's level of awareness in the intermediary community, this

measure served as the survey's base. Once a general level of awareness had been established, the team sought to explore the respondent's familiarity with and use of specific CF programs. While some strategy team members felt strongly about promoting a specific giving vehicle, it had been difficult to justify such a decision without adequate data to support it. An accurate picture of which vehicles were utilized frequently in working with a client to make a charitable contribution and, in comparison, which vehicles were used in working with a client through the CF was needed.

2) Determine the intermediary community's general impressions of the Columbus Foundation

The purpose of this objective is twofold. First, the strategy team wanted to identify how valuable the CF and its programs are to intermediaries and their clients. Secondly, if the Columbus Foundation is viewed as an asset to attorneys, how easy is it for the intermediary to work with the CF? Specifically, was the CF timely in providing the attorney with the information he or she needed? A general feel for overall effectiveness would allow the CF to benchmark its progress in customer service.

3) Seek guidance about how to communicate with attorneys to foster CF activity

Although the strategy team planned to revise the materials provided to attorneys by the CF, it did not have any knowledge about what format of materials intermediaries considered most helpful. In particular, the team wanted to gain an understanding of how receptive the survey population would be to computer driven media, including the disk, CD-ROM, and Internet. This objective would be used to prepare a set of new materials targeted to donor advisors.



## FOCUS GROUPS

The telephone survey was selected to provide the best combination of response rate, sample generalizability, efficiency, and the ability to collect high quality data. Two focus groups were held to gather basic knowledge about the process of charitable giving and the terminology attorneys use to talk about giving.<sup>2</sup> This information was then utilized in construction of the telephone survey instrument. The focus groups were led by Dr. James L. Ginter, Professor of Marketing at The Ohio State University-- attorneys participating in the focus groups were listed in the probate and estate planning section of the Columbus Bar Association directory. Aside from learning appropriate giving language, the following five general opinions were observed:

- Suggested language for the most popular giving vehicles may be helpful. The language in preparing some documents is difficult-- especially those which attorneys use infrequently.
- Information provided by the Columbus Foundation lacks laymen language, especially materials developed for clients. Simple lists of advantages/disadvantages may be appropriate.
- The donor base of the Columbus Foundation may be perceived to be "well off"/wealthy elite.
- CLE may be an effective way to entice attorneys to learn more about estate planning and the Columbus Foundation.
- Columbus Foundation charitable giving vehicles may be viewed as appropriate only for those clients with large estates.

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<sup>2</sup> Appendix A contains a transcript of the focus group discussions.

## **SAMPLE**

Probability sampling was utilized to develop a list of potential respondents. The target population for the sample was attorneys practicing in the Columbus community. The sampling frame was the Columbus Bar Association (CBA) directory-- a complete list of local attorneys, including those practitioners who choose not to join the CBA. All attorneys who listed themselves as probate and estate planning practitioners in the CBA directory were included in the sample. Although this portion of the sample was not random, the Columbus Foundation felt it was an important subset of attorneys to include in the study. It composed less than 25% of the total sample. Secondly, general practitioners were systematically sampled from the CBA directory, using every nth name. The total sample was over 400 names. This size was suggested by the data collection agency based on their experience in surveying professionals and in the interest of financial constraints-- it is less expensive and more productive to contact a new potential respondent than to follow-up with a second call to each potential respondent. Each name and phone number was cross checked with a current phone directory to ensure the accuracy of the list. Finally, a letter written by a prominent local attorney was sent to each potential respondent encouraging participation in the study.

## **QUESTIONNAIRE**

The questionnaire was developed as a result of attorney focus groups and a research strategy meeting, which included members of the Columbus Foundation's Marketing Committee, public relations and development officers, and several attorneys who have worked closely with the Columbus Foundation in the past. Over a six week period, the

instrument was reviewed by Columbus Foundation officials, Ohio State University marketing professors, and the data collection agency.<sup>3</sup>

## **DATA COLLECTION**

Bids were solicited from several data collection agencies. The Mantis Group<sup>4</sup> (Chicago) was awarded the contract. Within the set of candidate agencies having the desired level of quality, The Mantis Group was selected solely on the basis on their bid because of the Columbus Foundation's budget constraints. Data collection took about four weeks. One hundred interviews were completed; the excellent response rate, about 23%, can be partially attributed to the Legal Committee's letter encouraging cooperation.

## **FINDINGS**

### **Level of Awareness and Perceptions of the Columbus Foundation and Its Programs**

*The Attorney Population--* About 75% of the population surveyed work in small firms (fewer than six attorneys).<sup>5</sup> The Columbus Foundation's level of awareness in the attorney community is high-- 99% had heard of the Columbus Foundation (CF). In general, the survey respondents believe themselves to be very familiar with the foundation, with an average level of familiarity of 4.1 on a six point Likert scale. Approximately one-quarter, or 27% of respondents had worked with the CF to complete a giving document. This subset of CF users will be important in later analyses.

*Respondents' Practices--* One-half of the respondents utilized a bequest as a charitable giving vehicle in the past three years (Table 4). This indicates a high level of

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<sup>3</sup> The questionnaire used for data collection is shown in Appendix B.

<sup>4</sup> George Mantis @ The Mantis Group, Chicago, (312) 621-1141, fax (312) 621-1145, Study No. 204.

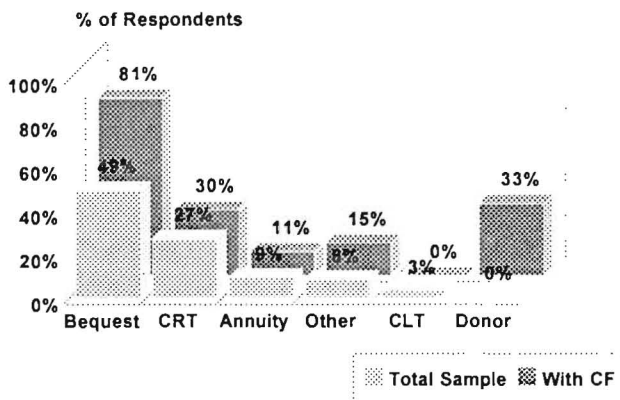
<sup>5</sup> Appendix C contains survey frequencies.

familiarity with this particular vehicle. The Charitable Remainder Trust (CRT)<sup>6</sup> garnered 27%, followed by annuities (9%), and Charitable Lead Trust (3%). Interestingly enough, we find that among those respondents who use the Columbus Foundation, 81% utilized a bequest through the CF in the past three years. Again, bequests are followed by Donor Advised, Designated, or Scholarship Fund (33%) and CRT(30%). If the practices of the general attorney population are contrasted with the practices of CF users, we can identify the broad potential of bequests as a charitable giving vehicle. The bequest is a vehicle intermediaries are using and are obviously comfortable with-- without any program designed to introduce or highlight a specific vehicle for charitable giving, attorneys are choosing the bequest to meet their needs.

Using the information found in Table 3 with the fact that 27% of questionnaire respondents had used the Columbus Foundation, it is possible to compute the probability

**Table 3**

**RESPONDENTS' PRACTICES**  
Charitable Giving Vehicles Used in Past Three Years



<sup>6</sup> Appendix D contains definitions of various charitable giving vehicles.

that an attorney will use a specific vehicle, given that he or she is completing charitable giving through the Columbus Foundation. Table 4 compares this probability across charitable giving vehicles. In addition, the probability that an attorney will use the Columbus Foundation, given that he or she is writing a specific vehicle, can be estimated. This figure approximates the CF's market share and is also compared across charitable giving vehicles in Table 4. Again, the Columbus Foundation appears to be sought more for bequests than for other charitable giving vehicles, obtaining about 45% market share.

**Table 4**  
Probability of CF Given Specific Vehicle

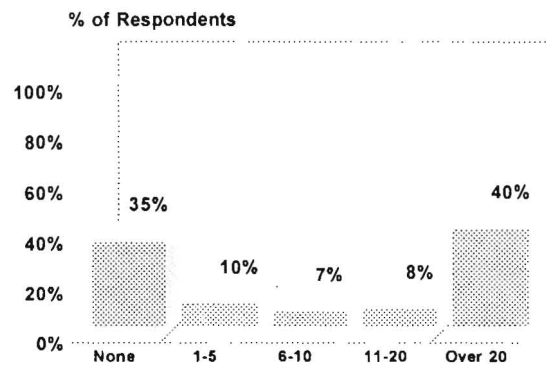
Vehicle	P (CF)	P (V/CF)	P (V)	$P ( V \cap CF) = P(CF) \times P(V/CF)$	$P ( CF/V) = P ( V \cap CF) \div P(V)$
Bequest	.27	.81	.49	.22	.45
CRT	.27	.30	.27	.08	.30
Annuity	.27	.11	.09	.03	.33
Other	.27	.15	.08	.04	.5
CLT	.27	0	.03	0	0
Donor Advised	.27	.33	0	.09	0

*Number of Wills Written*-- The number of wills written in the past year was one of the most surprising results. Foundation officials as well as focus group participants seemed to believe a lot of attorneys were dabbling in probate and estate planning activities. The survey found a distinctly bi-polar result (Table 5). Forty percent of intermediaries write over 20 wills, 10% write one to five wills, and 35% write no wills on an annual basis. The 40% of attorneys who write a large number of wills annually is a feasible target market for the Columbus Foundation.

*Wills Including Charitable Giving*-- Over one-half of respondents said 5% or fewer of the wills they wrote in the last year included charitable giving (Table 6). More positively, one-quarter of respondents said 6-15% of their wills included charitable

**Table 5**

**RESPONDENTS' PRACTICES**  
**Number Of Wills Written In The Past Year**

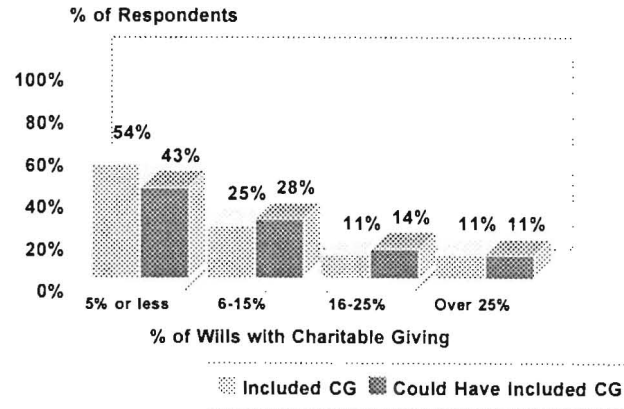


giving. Next, the survey asked "If your client had a better understanding of the potential community and personal benefits of charitable giving, what percentage of the wills and trusts you wrote in the past year could have included charitable giving?". Unfortunately, the response to this question indicated that attorneys do not believe education would dramatically increase the number of people who decide to practice charitable giving. This trend confirms it is unlikely the CF will see growth from primary demand, rather, the opportunity lies in increasing secondary demand for its charitable giving vehicles.

*Firm Revenues*-- Seventy percent of respondents said probate and estate planning activities represent more than 5% of firm revenues. These activities compose over 40% of firm revenues for 15% of attorneys surveyed. This sub-population of attorneys who do

**Table 6**

**RESPONDENTS' PRACTICES**  
Number of Wills Which Could Have Included Charitable Giving



extensive work in probate and estate planning would be a potential target market. Efforts to market the bequest vehicle to this group would be most appropriate.

Half of all respondents work in tax and small business and these activities represent more than 5% of firm revenues. Again, this sub-population could serve as a potential target market for the Columbus Foundation. Other products and services, including the Donor Advised Fund and other vehicles with important tax implications, could be marketed toward to this group and their clients.

## **Value of the Columbus Foundation for Attorney and Client**

Of those intermediaries who have worked with the Columbus Foundation, 63% used the CF one to three times in the past three years. On average, intermediaries utilize the foundation on an annual basis. More importantly, those same attorneys are very pleased with the service the CF has provided during these interactions. The majority of respondents rated the CF as timely (5.12/6.00) and said that it provided "all information needed" to complete the giving transaction. In general, respondents found the CF to an effective institution, rating it 5.15 on a six point Likert scale.

## **Guidance About How to Communicate with Attorneys to Foster CF Activity**

*Client Materials*-- The survey asked respondents about three potential client materials including a brochure, video, and testimonial ads. The brochure was described as being written in laymen's terms and explaining various gift-giving options. The video would also describe these options but its focus would be on their impact in the surrounding community. Testimonials ads would feature previous donors describing how the CF met their giving objectives. The helpfulness of each type of material was rated on a six point Likert scale. For materials rated as helpful (4,5, or 6), a follow-up question inquired how likely the attorney would be to use that material. Respondents clearly identified the client brochure as most helpful, with an overall mean of 4.06, and most likely to use, with an overall mean of 5.13 (Table 7).

*Intermediary Materials*-- The survey asked respondents about the following potential intermediary materials:

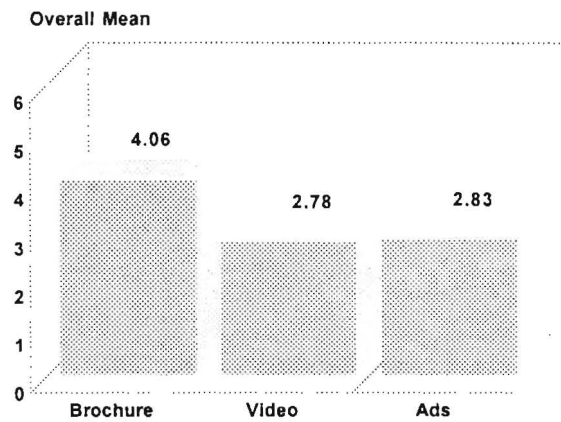
- Computer disk with specific giving language



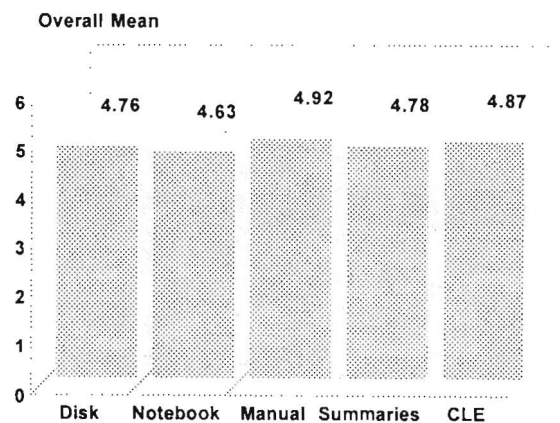
- Notebook with specific giving language
- Manual with both hard text specific giving language and computer disk
- Technical summaries of specific giving vehicles
- Continuing Legal Education class on charitable giving and Columbus Foundation

The results did not show much differentiation between the helpfulness of the aforementioned intermediary materials; however, the manual was rated most likely to use, followed by CLE, technical summaries, and a computer disk, respectively (Table 8).

**Table 7**  
**HELPLEFULNESS OF PROPOSED CLIENT MATERIALS**



**Table 8**  
**HOW LIKELY TO USE INTERMEDIARY MATERIALS**



*Appropriateness of CF for Small Estates*-- Although the Columbus Foundation staff did not perceive its programs to be directed solely to wealthy clientele, the staff did feel it was important to measure the level of this perception among attorneys. The question was phrased in the following manner, "How appropriate is the Columbus Foundation for clients with less than \$600,000 estates?". The \$600,000 level was selected because of its important tax implications. While respondents saw the foundation as somewhat appropriate (3.32/6.00) for small estates, the question is more meaningful in combination other salient issues.

Chi-square analysis was used to determine whether there were differences between those who see Columbus Foundation programs as more appropriate for clients with less than \$600,000 estates and those who see them as less appropriate.<sup>7</sup> A 95% confidence interval revealed several areas of significance. First, attorneys who see the CF as appropriate for small estates were more likely to have utilized the bequest to complete a charitable giving transaction in the past three years. In combination with earlier data which showed the bequest as the charitable giving vehicle of choice, this analysis suggests promoting the bequest may also increase the number of intermediaries who consider the CF for use with small estates. Second, intermediaries who deemed the CF appropriate for small estates had completed a greater number of transactions with the CF, believed the CF had provided all the information needed in those transactions, and wrote more wills in the past year than other respondents. In general, attorneys who have had the opportunity to work with the CF or spend a significant amount of time on probate and estate planning, better understand the CF's ability to serve a variety of clients. Finally, the

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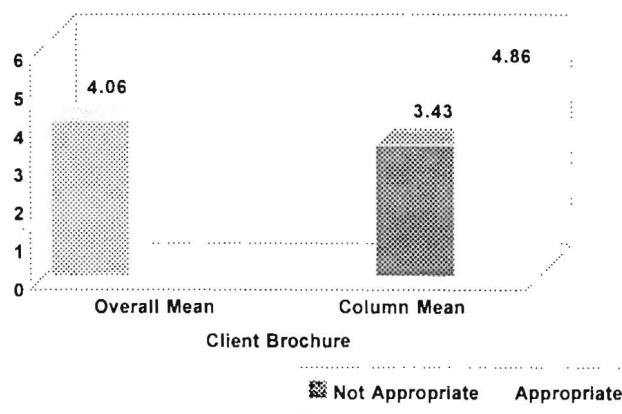
<sup>7</sup> Appendix E contains chi square analyses for the variable "clients with less than \$600,000 estates."

chi-square analysis suggests that attorneys who see the CF as appropriate for small estates also find the proposed client brochure and intermediary manual especially helpful (Tables 9 and 10).

A second test of significance, the two-group t-test for Likert scaled questions, showed similar results.<sup>8</sup> Attorneys who believed the CF was appropriate for small estates identified themselves as more familiar with the CF, received “all information needed” from the CF, and on average, wrote more wills in the past year than other respondents. Additionally, attorneys who deemed the CF as appropriate found the client brochure as well as all of the proposed intermediary materials more helpful

**Table 9**

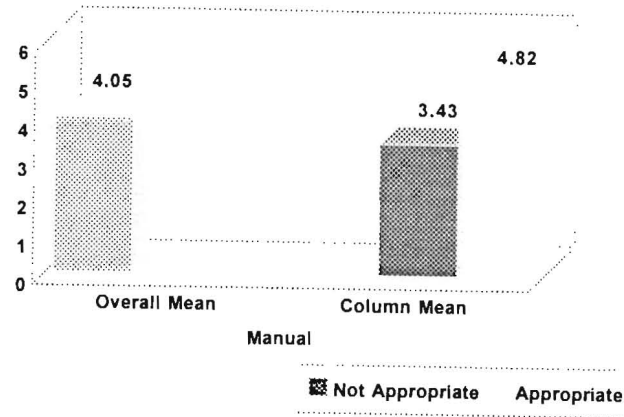
**HELPFULNESS OF PROPOSED BROCHURE**  
 Appropriateness Of CF For Clients With <\$600,000 Estates



<sup>8</sup> Appendix F contains the two-group t-test analyses for the variable “clients with less than \$600,000 estates.”

Table 10

**HELPFULNESS OF MANUAL**  
Appropriateness Of CF For Clients With <\$600,000 Estates



*Appropriateness of Donor Advised Fund for Tax Clients*-- The CF believes its donor advised fund offers clients flexibility and considerable tax advantages in the giving process. The strategy team was interested in determining if attorneys also view the donor advised fund as appropriate for tax clients-- a potential target market. Respondents did not see the donor advised fund as particularly attractive for tax clients (2.75/6.00).

Again, using the chi-square analysis produced more meaningful data for interpretation.<sup>9</sup> A 95% confidence level showed several points of significance. Intermediaries who see the donor advised fund as appropriate for tax clients were more likely to have utilized a bequest through the CF to complete a charitable giving transaction, and wrote more wills than other respondents. Additionally, these same attorneys worked in firms where the percentage of total revenue represented by tax and

<sup>9</sup> Appendix G contains chi square analyses for the variable "appropriateness of donor advised fund for tax clients."

small business activities was greater than in the firms represented by respondents who did not see the fund as appropriate.

Results of a two-group t-test reaffirmed that attorneys who believe the donor advised fund is appropriate for tax and small business clients find the client brochure, client video, and all of the proposed intermediary materials more helpful than other respondents.<sup>10</sup> In general, this group also identifies themselves as more familiar with the CF and not surprisingly, a greater percentage of their firm revenues are derived from tax and small business activity.

*Probate and Estate Planning Attorneys*-- In order to compare the responses of probate and estate planning practitioners with the responses of all other respondents, a two-group t-test was conducted.<sup>11</sup> Probate and estate planning attorneys were much more likely to have worked with the Columbus Foundation, utilized a bequest in the past year, and wrote more wills than other respondents. These intermediaries identified themselves as more likely to use a CLE credit class on charitable giving and the CF and a larger percentage of their firm revenue was derived from probate and estate planning activities.

## CONCLUSIONS

In response to the identified survey objectives we can generally state:

- The Columbus Foundation is recognized among the intermediary community.
- Attorneys who have worked with the Columbus Foundation have had positive experiences and overall, believe it to be an effective institution.

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<sup>10</sup> Appendix H contains the two-group t-test analyses for the variable “appropriateness of donor advised fund for tax clients.”

<sup>11</sup> Appendix I contains the two-group t-test analyses comparing the responses of probate and estate planning attorneys with all other respondents.

- A large potential market exists in wills and bequests.
- Attorneys are not optimistic about increasing the number of wills which contain charitable giving; therefore, the opportunity which may exist is increasing the number of wills which include charitable giving through the Columbus Foundation, rather than changing general giving behavior.

### **IMPLICATIONS**

The aforementioned conclusions suggest the following practical actions for the Columbus Foundation:

- 1) Increase the perceived appropriateness of the Columbus Foundation for estates valued at less than \$600,000

Although the Columbus Foundation has a variety of programs which are appropriate for clients with small estates, the perception that the organization primarily serves the wealthy is a barrier to broadening the CF's donor pool. This initiative may also increase the Columbus Foundation's estimated market share of bequests-- this vehicle is the simplest mechanism by which to complete charitable giving.

- 2) Increase the awareness of all Columbus Foundation vehicles for use in completing charitable giving

The bequest is the Columbus Foundation's most sought-after vehicle, holding almost 50% estimated market share in the community. The bequest's ease of use makes it a good vehicle to attract intermediaries who only dabble in probate and estate planning or are new to the Columbus Foundation. However, other vehicles provide value to donors as well, including more complex tax benefits and flexibility for giving during the donor's lifetime. Increasing the awareness of these and other benefits will help the CF to create

an image of serving donors throughout their lifetime in addition to managing their estate at death.

3) Increase the perceived appropriateness of the Columbus Foundation's donor advised fund for tax clients

Again, the Columbus Foundation has a vehicle which readily meets the needs of individuals with tax concerns; however, the perception that the donor advised fund is only somewhat appropriate for tax clients limits the Foundation's ability to attract this audience. This initiative may prompt intermediaries working in the area of tax and small business to recommend the Columbus Foundation to clients seeking the said benefits.

## CHAPTER 6

### GENERALIZEABLE RESULTS

Without reservation, it can be said that the importance of attorneys and other intermediaries in facilitating the giving process will continue to grow (Moore). For community foundations, this demands that services and materials be matched to meet intermediary-specific needs. Based on the Columbus Foundation's experiences and recent research, the following results can be generalized for application in communities across the nation.

#### 1) Bequests dominate other charitable giving vehicles

Knowing that a bequest's ease of use is attractive to intermediaries without any marketing program designed to promote it, has important implications for community foundations. The bequest is then an effective vehicle to introduce an intermediary to the foundation. It is unlikely the benefits of using a bequest are unclear and communication dollars should be directed to increase the awareness of other vehicles.

#### 2) Intermediaries tend to see charitable giving vehicles as more useful and appropriate for clients with estates larger than \$600,000

Although every community foundation offers programs which are appropriate for clients with estates valued at less than \$600,000, intermediaries perceive foundations to serve only wealthy clients. Changing this perception is difficult, yet worthwhile. A huge



untapped market exists-- clients with small estates may not even be asked if they are considering making a charitable contribution when making a will, let alone if they have thought about the local community foundation as a way to achieve their giving objectives. Educating the intermediary population about the ways in which a community foundation can serve clients with small estates, both in their lifetime and at their death, represents an opportunity to broaden a community foundation's donor base.

### 3) Intermediaries have specific media preferences

An overwhelming number of attorneys prefer a brochure to communicate the personal and community benefits of charitable giving to a client. Likewise, a manual, potentially including a disk with suggested language for giving vehicles, has been identified as especially helpful to attorneys. Materials then, should be developed to speak directly to the given audience. The Columbus Foundation's research points to a need for materials which address relevant topics in an appropriate voice. For example, it is unlikely a potential donor is interested in the foundation's suggested language for a giving vehicle while an advisor is likely to utilize such information. This does not mean intermediaries and their clients are never interested in the same information. Learning the tax benefits of creating a donor advised fund is probably important to both parties. The Triangle Community Foundation (NC) has two parallel handbooks which generally cover the same topics in inherently different voices. Segmenting and understanding your audience is vital to preparing helpful materials that are likely to be used by intermediaries and their clients.

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## Appendix A

### ***Focus Group #1***

Place: Columbus Foundation

Time: Noon-1:30 p.m.

Date: May 31, 1995

lots of people give directly to dependents, no children/last of line an opportunity area  
mostly do simple wills, to kids, maybe simple trust  
do not try to convince, just ask, about 5% give

language in writing trusts, etc. becomes very labor intensive  
best to provide forms/set of model forms with CF as beneficiary  
notebook w/disk in back is preferable, banks (Banc One) do this is WP with alternative  
clause but only hard copy  
Huntington Banks provides a manual with hard copies  
lists are not helpful, need appropriate language for top two/three kinds of trusts

need to motivate client to use oddball form of trust  
no layman language is currently in the literature  
concentrate on living bequests--during lifetime  
show 1) what it will do for you (taxes) and 2) give simple example  
produce "happy days" CF video--companion "feel good" puff piece to brochure

buzzwords: TDA, AB, GRITS, GRATS

broaden base to less wealthy  
ideas: Harvard development office (pledges)  
State Bar Convention in Toledo  
Columbus Bar Assoc. Probate Court Committee  
Daily Reporter lawyer's addition  
pamphlet holder in offices/1 of ea. brochure--not mass mailing

CLE credit  
Banc One/National City sponsored Dick Goby for 3/4 hours of credit  
need 24 hours every 2 years  
Capital Law and Philanthropy session for alumni-6 hr. credit  
approved by Supreme Court, not a problem with decent outline  
form partnership w/banks for CLE and refer their forms

***Focus Group #2***

Place: Columbus Foundation

Time: 9:00-10:30 a.m.

Date: June 2, 1995

Buzzwords: GRITS, GRATS, GRUNTS, exempt organizations, foundations, charitable lead trust, charitable unitrust, bequests, wills, gift planning, retained income ask State and Gift Tax Committee (parameters provided) at Columbus Bar Association for buzzwords, about 5-10 words

see church as large competitor, other direct giving/familiar organizations including Children's Hospital, American Cancer Society

target population of CF is "well off", must strike their interest  
need laymen's terms with bulleted advantages/disadvantages  
need to demonstrate utility of CF to clients-- why not give directly to organization, "leap of faith", tough sell

use life insurance policies as a vehicle of donation  
allows lower end to participate in giving, those with less than 1.2 m in combined, .6 m single  
give impulsively  
Capital U. uses this strategy  
\$5000 policy free for first year, then graduates resume premiums at ??, Jim Ginter recalled

educational aspect is important to selling CF  
perhaps self-directed giving programs need big organization endorsement  
show "checkbook" benefit to client-- donor advised

CLE ideas: financial planning for the elderly, integrate with OSU estate and gift tax seminar

William Browning (local firm-- Martin program)  
Ruth Longnecker

APPENDIX B

THE MANTIS GROUP

Study No 204

COLUMBUS FOUNDATION STUDY

QU. NO. \_\_\_\_\_  
(1)

INTERVIEWER: \_\_\_\_\_ DATE: \_\_\_\_\_

TIME INTERVIEW BEGAN: \_\_\_\_\_ AM/PM      TIME ENDED: \_\_\_\_\_ AM/PM

(ASK TO SPEAK TO NAMED RESPONDENT)

INTRODUCTION: Hello, my name is \_\_\_\_\_ from \_\_\_\_\_, an independent research firm. We are not a sales organization. We're conducting a study on behalf of the Ohio State University Department of Marketing. The focus of this study is to explore programs being considered by the Columbus Foundation. Your opinions will remain confidential. Our interview will take about 10 minutes. Do you have time to answer my questions now?

(IF RESPONDENT CAN NOT BE INTERVIEWED AT THIS TIME) When would be a good time to call you back to complete our interview?

CALL BACK: \_\_\_\_\_ DATE \_\_\_\_\_ AM/PM

RESPONDENT NAME \_\_\_\_\_ TELEPHONE NUMBER (\_\_\_\_) \_\_\_\_\_

1. Have you ever heard of the Columbus Foundation?

Yes..... 1 (Continue)

No..... 2 (Skip to Question 4)

2. Using any of the numbers from 1 to 6 where "1" means "Not At All Familiar," and "6" means "Very Familiar," how familiar are you with the Columbus Foundation's mission and community initiatives?  
\_\_\_\_\_

3. Have you ever worked with a client in making a charitable contribution to or through the Columbus Foundation?

Yes..... 1 (Continue)

No..... 2 (Ask Question 4, then Skip to Question 11)

4. Which, if any, of the following vehicles have you utilized in the past three years in working with a client to make a charitable contribution? Have you used a...(READ)

		Yes	No
a.	Donor Advised Fund	1	2
b.	Charitable Remainder Trust	1	2
c.	Charitable Lead Trust	1	2
d.	Bequest	1	2
e.	Gift Annuity	1	2
f.	Any others? (Specify)	1	2

---

(IF "NO" TO QUESTION 1 or 4, SKIP TO QUESTION 11)

5. Which, if any, of the following vehicles have you utilized in the past three years in working with a client to make a charitable contribution through the Columbus Foundation? Have you used a...(READ)

		Yes	No
a.	Donor Advised Fund	1	2
b.	Charitable Remainder Trust	1	2
c.	Charitable Lead Trust	1	2
d.	Bequest	1	2
e.	Gift Annuity	1	2
f.	Any others? (Specify)	1	2

6. Approximately, how many times in the past three years have you completed a charitable giving document for a client with the Columbus Foundation? (RECORD NUMBER AND CIRCLE APPROPRIATE CATEGORY.)

- 
- 1 to 3..... 1
  - 4 to 10..... 2
  - More than 10..... 3

7. When did you most recently complete a charitable giving document for a client with the Columbus Foundation? Would you say...(READ)

- Within the past month..... 1 (GO TO QUESTION 8)
- Within the last 6 months..... 2 (GO TO QUESTION 8)
- Within the last year..... 3 (GO TO QUESTION 8)
- Within the last three years... 4

8. Using any of the numbers from 1 to 6 where 1 means "Very Slow" and 6 means "Very Quick", how timely was the Columbus Foundation in responding to your requests?

\_\_\_\_\_

9. To what extent did the Columbus Foundation provide the information you needed. Again please use any of the numbers from 1 to 6 where a 1 means they provided little information and a 6 means all the information you needed was provided.

\_\_\_\_\_

10. Overall, how effectively did the Columbus Foundation meet your needs in working with your client? Please use the numbers from 1 to 6, where the higher number you use means greater effectiveness.

\_\_\_\_\_

11. You may be aware that the Columbus Foundation is a community foundation through which individuals and organizations can direct their giving to a wide variety of community needs. Columbus Foundation programs are utilized for charitable giving in vivo and through estates and trusts.

The next set of questions are designed to help us understand the nature of your activity and in general, the actual and potential patterns of giving in Franklin County. We realize that you perform many services for your clients, but we would ask you to focus solely on that part of your activity which could include charitable giving.

Approximately, how many wills and trusts have you written in the past year? (RECORD NUMBER AND CIRCLE APPROPRIATE CATEGORY.)

- \_\_\_\_\_
- None..... 1 (GO TO CONCLUSION)
  - 1 to 5..... 2
  - 6 to 10..... 3
  - 10 to 20..... 4
  - More than 20.... 5

12. Of the wills and trusts you have written in the past year, approximately what percentage included charitable giving? (RECORD PERCENTAGE AND CIRCLE APPROPRIATE CATEGORY.)

\_\_\_\_\_ %

Less than 5%.....	1
5 to 15%.....	2
16 to 25%.....	3
Over 25%.....	4

13. If your clients had a better understanding of the potential community and personal benefits of charitable giving, what percentage of those wills and trusts written in the past year could have included charitable giving? (RECORD PERCENTAGE AND CIRCLE APPROPRIATE CATEGORY.)

\_\_\_\_\_ %

Less than 5%.....	1
5 to 15%.....	2
16 to 25%.....	3
Over 25%.....	4

- 14a. The Columbus Foundation could undertake a number of specific programs to educate the public about charitable giving. Using the numbers from 1 to 6 where 1 means Not At All Helpful and 6 means "Extremely Helpful," how helpful would each of the following programs, prepared by the Columbus Foundation, be to you in working with your clients? (READ)

- 14b. (FOR EACH PROGRAM RATED a "4", "5", or "6".) Using the number from 1 to 6, how likely would you be to use such a program?

<u>PROGRAM</u>	14a How Helpful	14b Likely Use
1. A client brochure, written in layman's terms, to explain its various gift-giving options.	_____	_____
2. A client video to explain its various gift-giving options and their impact on the quality of life in Columbus communities?	_____	_____
3. A set of testimonial ads describing how the Columbus Foundation programs have assisted donors in meeting their objectives.	_____	_____



15a. The Columbus Foundation could undertake a number of specific programs to provide support to you in establishing a relationship between your client and the Columbus Foundation. How helpful would each of the following programs be? Again, please use any of the numbers from 1 to 6. (READ)

15b. (FOR EACH PROGRAM RATED a "4", "5", or "6") Using the number from 1 to 6, how likely would you be to use this program?

<u>PROGRAM</u>	<u>15a How Helpful</u>	<u>15b Likely Use</u>
1. A disk with the language of specific giving vehicles?	___	___
2. A notebook with the language of specific giving vehicles?	___	___
3. A manual with both a disk and the hard text of specific giving vehicles?	___	___
4. Two page technical summaries of specific giving vehicles?	___	___
5. A CLE credit class on charitable giving and the Columbus Foundation?	___	___

16. Using the numbers from 1 to 6 where a 1 means "Not At All Helpful" and 6 means "Extremely Helpful", how helpful are materials developed and provided by bank trust department in preparing charitable giving document for your clients?

\_\_\_\_\_

17. Using the numbers from 1 to 6 where a 1 means "Almost Never" and 6 means "Almost Always", how often do you use materials developed and provided by bank trust departments?

\_\_\_\_\_

Now I have a just a couple questions for classification purposes only so we can group your answers with other individuals.

18. How many attorneys practice in your firm? (RECORD NUMBER AND CIRCLE APPROPRIATE CATEGORY.)

One.....	1	11 to 20.....	4
2 to 5.....	2	21 to 40.....	5
6 to 10.....	3	More than 40.....	6

19. Approximately, what percentage of your firm's total revenue is represented by probate and estate planning activities? (RECORD PERCENTAGE AND CIRCLE APPROPRIATE CATEGORY.)

\_\_\_\_\_ %

Less than 5%.....	1	25 to 40%.....	4
5 to 15%.....	2	Over 40%.....	5
16 to 25%.....	3		

20. Finally, many may assume that charitable giving is appropriate for only those clients with estates over \$600,000. How appropriate do you think Columbus Foundation programs might be for your clients with estates below this \$600,000 threshold? Again, please use any of the numbers from 1 to 6.

\_\_\_\_\_

#### CONCLUSION

The Columbus Foundation is especially interested in broadening its client base throughout the community. We appreciate the time you have taking to respond to our survey which is an essential step in achieving this goal. Thank you very much for your consideration.

RESPONDENT NAME \_\_\_\_\_

FIRM NAME \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_

TELEPHONE NUMBER (\_\_\_\_) \_\_\_\_\_

**APPENDIX C**  
**FREQUENCIES**

*Variable 1:* **RESPONDENT ID**

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
	1	1	1.00	1	1.00
	2	1	1.00	2	2.00
	3	1	1.00	3	3.00
	4	1	1.00	4	4.00
	5	1	1.00	5	5.00
	6	1	1.00	6	6.00
	7	1	1.00	7	7.00
	8	1	1.00	8	8.00
	9	1	1.00	9	9.00
	10	1	1.00	10	10.00
	11	1	1.00	11	11.00
	12	1	1.00	12	12.00
	13	1	1.00	13	13.00
	14	1	1.00	14	14.00
	15	1	1.00	15	15.00
	16	1	1.00	16	16.00
	17	1	1.00	17	17.00
	18	1	1.00	18	18.00
	19	1	1.00	19	19.00
	20	1	1.00	20	20.00
	21	1	1.00	21	21.00
	22	1	1.00	22	22.00
	23	1	1.00	23	23.00
	24	1	1.00	24	24.00
	25	1	1.00	25	25.00
	26	1	1.00	26	26.00
	27	1	1.00	27	27.00
	28	1	1.00	28	28.00
	29	1	1.00	29	29.00
	30	1	1.00	30	30.00
	31	1	1.00	31	31.00
	32	1	1.00	32	32.00
	33	1	1.00	33	33.00
	34	1	1.00	34	34.00
	35	1	1.00	35	35.00
	36	1	1.00	36	36.00
	37	1	1.00	37	37.00
	38	1	1.00	38	38.00
	39	1	1.00	39	39.00
	40	1	1.00	40	40.00
	41	1	1.00	41	41.00
	42	1	1.00	42	42.00
	43	1	1.00	43	43.00
	44	1	1.00	44	44.00
	45	1	1.00	45	45.00

**FREQUENCIES (con't)**

*Variable 1:* **RESPONDENT ID**

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
	46	1	1.00	46	46.00
	47	1	1.00	47	47.00
	48	1	1.00	48	48.00
	49	1	1.00	49	49.00
	50	1	1.00	50	50.00
	51	1	1.00	51	51.00
	52	1	1.00	52	52.00
	53	1	1.00	53	53.00
	54	1	1.00	54	54.00
	55	1	1.00	55	55.00
	56	1	1.00	56	56.00
	57	1	1.00	57	57.00
	58	1	1.00	58	58.00
	59	1	1.00	59	59.00
	60	1	1.00	60	60.00
	61	1	1.00	61	61.00
	62	1	1.00	62	62.00
	64	1	1.00	64	64.00
	65	1	1.00	65	65.00
	66	1	1.00	66	66.00
	67	1	1.00	67	67.00
	68	1	1.00	68	68.00
	69	1	1.00	69	69.00
	70	1	1.00	70	70.00
	71	1	1.00	71	71.00
	72	1	1.00	72	72.00
	73	1	1.00	73	73.00
	74	1	1.00	74	74.00
	75	1	1.00	75	75.00
	76	1	1.00	76	76.00
	77	1	1.00	77	77.00
	78	1	1.00	78	78.00
	79	1	1.00	79	79.00
	80	1	1.00	80	80.00
	81	1	1.00	81	81.00
	82	1	1.00	82	82.00
	83	1	1.00	83	83.00
	84	1	1.00	84	84.00
	85	1	1.00	85	85.00
	86	1	1.00	86	86.00
	87	1	1.00	87	87.00
	88	1	1.00	88	88.00
	89	1	1.00	89	89.00
	90	1	1.00	90	90.00
	91	1	1.00	91	91.00
	92	1	1.00	92	92.00

### FREQUENCIES (con't)

Variable 1: RESPONDENT ID

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
	93	1	1.00	93	93.00
	94	1	1.00	94	94.00
	95	1	1.00	95	95.00
	96	1	1.00	96	96.00
	97	1	1.00	97	97.00
	98	1	1.00	98	98.00
	99	1	1.00	99	99.00
	100	1	1.00	100	100.00

---

Valid Cases: 100

Missing Cases: 0

Mean: 50.50

Median: 50.50

Std. Deviation: 29.01

## FREQUENCIES

Variable 2: EVER HEARD OF COLUMBUS FOUNDATION

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Yes	1	99	99.00	99	99.00
No	2	1	1.00	100	100.00

---

Valid Cases: 100  
Mean: 1.01  
Std. Deviation: .10

Missing Cases: 0  
Median: 1.00

## FREQUENCIES

Variable 3: FAMILIARITY WITH COLUMBUS FOUNDATION

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Not at all familiar	1	3	3.03	3	3.03
	2	13	13.13	16	16.16
	3	17	17.17	33	33.33
	4	24	24.24	57	57.58
	5	22	22.22	79	79.80
Very familiar	6	20	20.20	99	100.00

---

Valid Cases: 99  
Mean: 4.10  
Std. Deviation: 1.42

Missing Cases: 1  
Median: 4.00

## FREQUENCIES

*Variable 4:* **EVER WORKED WITH COLUMBUS FOUNDATION**

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
Yes	1	27	27.27	27	27.27
No	2	72	72.73	99	100.00

---

Valid Cases: 99  
Mean: 1.73  
Std. Deviation: .45

Missing Cases: 1  
Median: 2.00



## FREQUENCIES

*Variable 5:* UTILIZED CHARITABLE REMAINDER TRUST IN PAST 3 YEARS

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Yes	1	27	27.00	27	27.00
No	2	73	73.00	100	100.00

---

Valid Cases: 100  
Mean: 1.73  
Std. Deviation: .45

Missing Cases: 0  
Median: 2.00

## FREQUENCIES

*Variable 6:* UTILIZED CHARITABLE LEAD TRUST IN PAST 3 YEARS

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Yes	1	3	3.00	3	3.00
No	2	97	97.00	100	100.00

---

Valid Cases: 100  
Mean: 1.97  
Std. Deviation: .17

Missing Cases: 0  
Median: 2.00

## FREQUENCIES

*Variable 7:* UTILIZED BEQUEST IN PAST 3 YEARS

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Yes	1	49	49.00	49	49.00
No	2	51	51.00	100	100.00

---

Valid Cases: 100  
Mean: 1.51  
Std. Deviation: .50

Missing Cases: 0  
Median: 2.00

## FREQUENCIES

Variable 8: UTILIZED GIFT ANNUITY IN PAST 3 YEARS

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Yes	1	9	9.00	9	9.00
No	2	91	91.00	100	100.00

---

Valid Cases: 100  
Mean: 1.91  
Std. Deviation: .29

Missing Cases: 0  
Median: 2.00

## FREQUENCIES

*Variable 9:* UTILIZED OTHER VEHICLES IN THE PAST 3 YEARS

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
Yes	1	8	8.00	8	8.00
No	2	92	92.00	100	100.00

---

Valid Cases: 100

Mean: 1.92

Std. Deviation: .27

Missing Cases: 0

Median: 2.00

## FREQUENCIES

*Variable 10:* UTILIZED DONOR ADVISED, DESIGNATED OR SCHOLARSHIP  
FUND THROUGH COLUMBUS FOUNDATION (CF)

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Yes	1	9	33.33	9	33.33
No	2	18	66.67	27	100.00

---

Valid Cases: 27

Mean: 1.67

Std. Deviation: .48

Missing Cases: 73

Median: 2.00

## FREQUENCIES

*Variable 11:* UTILIZED CHARITABLE REMAINDER TRUST THROUGH CF

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Yes	1	8	29.63	8	29.63
No	2	19	70.37	27	100.00

---

Valid Cases: 27  
Mean: 1.70  
Std. Deviation: .47

Missing Cases: 73  
Median: 2.00

## FREQUENCIES

*Variable 12: UTILIZED CHARITABLE LEAD TRUST THROUGH CF*

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
Yes	1	0	0.00	0	0.00
No	2	27	100.00	27	100.00

---

Valid Cases: 27

Mean: 2.00

Std. Deviation: 0.00

Missing Cases: 73

Median: 2.00



## FREQUENCIES

*Variable 13:* UTILIZED BEQUEST THROUGH CF

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Yes	1	22	81.48	22	81.48
No	2	5	18.52	27	100.00

---

Valid Cases: 27

Mean: 1.19

Std. Deviation: .40

Missing Cases: 73

Median: 1.00

## FREQUENCIES

Variable 14: UTILIZED GIFT ANNUITY THROUGH CF

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Yes	1	3	11.11	3	11.11
No	2	24	88.89	27	100.00

---

Valid Cases: 27  
Mean: 1.89  
Std. Deviation: .32

Missing Cases: 73  
Median: 2.00

## FREQUENCIES

*Variable 15:* UTILIZED OTHER VEHICLES THROUGH CF

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Yes	1	4	14.81	4	14.81
No	2	23	85.19	27	100.00

---

Valid Cases: 27

Mean: 1.85

Std. Deviation: .36

Missing Cases: 73

Median: 2.00

## FREQUENCIES

Variable 16: **TIMES COMPLETED CHARITABLE GIVING WITH CF IN PAST 3 YEARS**

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
	0	2	7.69	2	7.69
	1	5	19.23	7	26.92
	2	9	34.62	16	61.54
	3	3	11.54	19	73.08
	4	2	7.69	21	80.77
	5	1	3.85	22	84.62
	8	1	3.85	23	88.46
	10	3	11.54	26	100.00

---

Valid Cases: 26

Mean: 3.19

Std. Deviation: 3.00

Missing Cases: 74

Median: 2.00

## FREQUENCIES

*Variable 17:* **TIMES COMPLETED CHARITABLE GIVING WITH CF IN PAST 3 YEARS**

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
1-3	1	17	62.96	17	62.96
4-10	2	8	29.63	25	92.59
More than 10	3	0	0.00	25	0.00
None	4	2	7.41	27	100.00

---

Valid Cases: 27

Mean: 1.52

Std. Deviation: .85

Missing Cases: 73

Median: 1.00

## FREQUENCIES

*Variable 18: MOST RECENTLY COMPLETED CHARITABLE GIVING WITH CF*

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
Past month	1	1	3.70	1	3.70
Last six months	2	8	29.63	9	33.33
Past year	3	10	37.04	19	70.37
Past three years	4	6	22.22	25	92.59
Over three years ago	5	2	7.41	27	100.00

---

Valid Cases: 27  
Mean: 3.00  
Std. Deviation: 1.00

Missing Cases: 73  
Median: 3.00

## FREQUENCIES

Variable 19: TIMELINESS OF COLUMBUS FOUNDATION

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Very slow	1	0	0.00	0	0.00
	2	0	0.00	0	0.00
	3	2	8.00	2	8.00
	4	4	16.00	6	24.00
	5	8	32.00	14	56.00
Very quick	6	11	44.00	25	100.00

---

Valid Cases: 25  
Mean: 5.12  
Std. Deviation: .97

Missing Cases: 75  
Median: 5.00

## FREQUENCIES

*Variable 20:* INFORMATION PROVIDED BY COLUMBUS FOUNDATION

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Little information	1	0	0.00	0	0.00
	2	0	0.00	0	0.00
	3	3	11.54	3	11.54
	4	4	15.38	7	26.92
	5	8	30.77	15	57.69
All information needed	6	11	42.31	26	100.00

---

Valid Cases: 26  
Mean: 5.04  
Std. Deviation: 1.04

Missing Cases: 74  
Median: 5.00



## FREQUENCIES

*Variable 21: OVERALL EFFECTIVENESS OF COLUMBUS FOUNDATION*

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
Not effective	1	0	0.00	0	0.00
	2	0	0.00	0	0.00
	3	0	0.00	0	0.00
Very effective	4	6	23.08	6	23.08
	5	10	38.46	16	61.54
	6	10	38.46	26	100.00

---

Valid Cases: 26  
Mean: 5.15  
Std. Deviation: .78

Missing Cases: 74  
Median: 5.00

## FREQUENCIES

*Variable 22: NUMBER OF WILLS WRITTEN IN THE PAST YEAR*

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
	0	35	36.08	35	36.08
	1	3	3.09	38	39.18
	2	1	1.03	39	40.21
	3	3	3.09	42	43.30
	5	3	3.09	45	46.39
	6	2	2.06	47	48.45
	8	1	1.03	48	49.48
	9	1	1.03	49	50.52
	10	2	2.06	51	52.58
	12	3	3.09	54	55.67
	15	1	1.03	55	56.70
	20	4	4.12	59	60.82
	25	6	6.19	65	67.01
	30	4	4.12	69	71.13
	36	1	1.03	70	72.16
	40	1	1.03	71	73.20
	45	1	1.03	72	74.23
	50	5	5.15	77	79.38
	60	4	4.12	81	83.51
	70	1	1.03	82	84.54
	75	4	4.12	86	88.66
	100	3	3.09	89	91.75
	150	4	4.12	93	95.88
	200	3	3.09	96	98.97
	300	1	1.03	97	100.00

---

Valid Cases: 97  
 Mean: 33.61  
 Std. Deviation: 54.94

Missing Cases: 3  
 Median: 9.00

## FREQUENCIES

*Variable 23: NUMBER OF WILLS WRITTEN IN THE PAST YEAR*

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
None	1	35	35.00	35	35.00
1-5	2	10	10.00	45	45.00
6-10	3	7	7.00	52	52.00
11-20	4	8	8.00	60	60.00
More than 20	5	40	40.00	100	100.00

---

Valid Cases: 100  
Mean: 3.08  
Std. Deviation: 1.79

Missing Cases: 0  
Median: 3.00

## FREQUENCIES

Variable 24: % OF WILLS/TRUSTS WHICH INCLUDED CHARITABLE GIVING

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
	0	15	23.44	15	23.44
	1	9	14.06	24	37.50
	2	1	1.56	25	39.06
	3	2	3.12	27	42.19
	5	7	10.94	34	53.12
	10	15	23.44	49	76.56
	15	1	1.56	50	78.13
	20	6	9.37	56	87.50
	25	1	1.56	57	89.06
	30	1	1.56	58	90.63
	40	1	1.56	59	92.19
	50	5	7.81	64	100.00

---

Valid Cases: 64

Mean: 10.66

Std. Deviation: 14.19

Missing Cases: 36

Median: 5.00

## FREQUENCIES

Variable 25: % OF WILLS/TRUSTS WHICH INCLUDED CHARITABLE GIVING

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
5% or less	1	35	53.85	35	53.85
6-15%	2	16	24.62	51	78.46
16-25%	3	7	10.77	58	89.23
Over 25%	4	7	10.77	65	100.00

---

Valid Cases: 65  
Mean: 1.79  
Std. Deviation: 1.02

Missing Cases: 35  
Median: 1.00

## FREQUENCIES

*Variable 26: % OF WILLS/TRUSTS WHICH COULD HAVE INCLUDED CHARITABLE GIVING*

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
	0	15	24.19	15	24.19
	1	5	8.06	20	32.26
	2	1	1.61	21	33.87
	3	1	1.61	22	35.48
	4	1	1.61	23	37.10
	5	5	8.06	28	45.16
	6	1	1.61	29	46.77
	10	16	25.81	45	72.58
	15	1	1.61	46	74.19
	20	7	11.29	53	85.48
	25	2	3.23	55	88.71
	30	1	1.61	56	90.32
	35	1	1.61	57	91.94
	50	4	6.45	61	98.39
	80	1	1.61	62	100.00

Valid Cases: 62  
 Mean: 12.18  
 Std. Deviation: 15.89

Missing Cases: 38  
 Median: 10.00

## FREQUENCIES

*Variable 27: % OF WILLS/TRUSTS WHICH COULD HAVE INCLUDED CHARITABLE GIVING*

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
5% or less	1	28	43.08	28	43.08
6-15%	2	18	27.69	46	70.77
16-25%	3	9	13.85	55	84.62
Over 25%	4	7	10.77	62	95.38
Don't Know	5	3	4.62	65	100.00

---

Valid Cases: 65  
Mean: 2.06  
Std. Deviation: 1.20

Missing Cases: 35  
Median: 2.00

## FREQUENCIES

Variable 28: **HELPFULNESS OF CLIENT BROCHURE**

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
Not helpful	1	10	15.38	10	15.38
	2	6	9.23	16	24.62
	3	8	12.31	24	36.92
	4	8	12.31	32	49.23
	5	18	27.69	50	76.92
Very helpful	6	15	23.08	65	100.00

---

Valid Cases: 65  
Mean: 3.97  
Std. Deviation: 1.77

Missing Cases: 35  
Median: 5.00



## FREQUENCIES

*Variable 29:* **HELPFULNESS OF CLIENT VIDEO**

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
Not helpful	1	20	30.77	20	30.77
	2	12	18.46	32	49.23
	3	13	20.00	45	69.23
	4	9	13.85	54	83.08
	5	8	12.31	62	95.38
Very helpful	6	3	4.62	65	100.00

---

Valid Cases: 65

Missing Cases: 35

Mean: 2.72

Median: 3.00

Std. Deviation: 1.56

## FREQUENCIES

Variable 30: **HELPFULNESS OF TESTIMONIAL ADS**

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Not helpful	1	16	24.62	16	24.62
	2	13	20.00	29	44.62
	3	21	32.31	50	76.92
	4	6	9.23	56	86.15
	5	3	4.62	59	90.77
Very helpful	6	6	9.23	65	100.00

---

Valid Cases: 65

Missing Cases: 35

Mean: 2.77

Median: 3.00

Std. Deviation: 1.51

## FREQUENCIES

*Variable 31: HOW LIKELY TO USE CLIENT BROCHURE*

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
Not likely	1	1	2.44	1	2.44
	2	1	2.44	2	4.88
	3	2	4.88	4	9.76
	4	5	12.20	9	21.95
	5	11	26.83	20	48.78
Very likely	6	21	51.22	41	100.00

---

Valid Cases: 41  
Mean: 5.12  
Std. Deviation: 1.21

Missing Cases: 59  
Median: 6.00

## FREQUENCIES

*Variable 32:* **HOW LIKELY TO USE CLIENT VIDEO**

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
Not likely	1	0	0.00	0	0.00
	2	3	15.00	3	15.00
	3	4	20.00	7	35.00
	4	5	25.00	12	60.00
	5	3	15.00	15	75.00
Very likely	6	5	25.00	20	100.00

---

Valid Cases: 20  
Mean: 4.15  
Std. Deviation: 1.42

Missing Cases: 80  
Median: 4.00

## FREQUENCIES

*Variable 33:* HOW LIKELY TO USE TESTIMONIAL ADS

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Not likely	1	3	20.00	3	20.00
	2	0	0.00	3	20.00
	3	3	20.00	6	40.00
	4	4	26.67	10	66.67
	5	1	6.67	11	73.33
Very likely	6	4	26.67	15	100.00

---

Valid Cases: 15  
Mean: 3.80  
Std. Deviation: 1.82

Missing Cases: 85  
Median: 4.00

## FREQUENCIES

Variable 34: **HELPFULNESS OF COMPUTER DISK**

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Not helpful	1	16	24.62	16	24.62
	2	4	6.15	20	30.77
	3	8	12.31	28	43.08
	4	12	18.46	40	61.54
	5	10	15.38	50	76.92
Very helpful	6	15	23.08	65	100.00

---

Valid Cases: 65  
Mean: 3.63  
Std. Deviation: 1.89

Missing Cases: 35  
Median: 4.00

## FREQUENCIES

*Variable 35:* **HELPFULNESS OF NOTEBOOK WITH SPECIFIC GIVING LANGUAGE**

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
Not helpful	1	8	12.31	8	12.31
	2	4	6.15	12	18.46
	3	12	18.46	24	36.92
	4	11	16.92	35	53.85
	5	14	21.54	49	75.38
Very helpful	6	16	24.62	65	100.00

---

Valid Cases: 65  
Mean: 4.03  
Std. Deviation: 1.67

Missing Cases: 35  
Median: 4.00

## FREQUENCIES

Variable 36: HELPFULNESS OF MANUAL WITH TEXT AND DISK

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Not helpful	1	13	20.00	13	20.00
	2	3	4.62	16	24.62
	3	10	15.38	26	40.00
	4	8	12.31	34	52.31
	5	9	13.85	43	66.15
Very helpful	6	22	33.85	65	100.00

---

Valid Cases: 65  
Mean: 3.97  
Std. Deviation: 1.92

Missing Cases: 35  
Median: 4.00



## FREQUENCIES

Variable 37: **HELPFULNESS OF TWO PAGE TECHNICAL SUMMARIES**

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Not helpful	1	10	15.38	10	15.38
	2	4	6.15	14	21.54
	3	14	21.54	28	43.08
	4	12	18.46	40	61.54
	5	12	18.46	52	80.00
Very helpful	6	13	20.00	65	100.00

---

Valid Cases: 65  
Mean: 3.79  
Std. Deviation: 1.68

Missing Cases: 35  
Median: 4.00

## FREQUENCIES

*Variable 38:* **HELPFULNESS OF CLE CREDIT CLASS ON CHARITABLE GIVING AND CF**

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
Not helpful	1	11	16.92	11	16.92
	2	6	9.23	17	26.15
	3	10	15.38	27	41.54
	4	11	16.92	38	58.46
	5	17	26.15	55	84.62
Very helpful	6	10	15.38	65	100.00

---

Valid Cases: 65  
Mean: 3.72  
Std. Deviation: 1.70

Missing Cases: 35  
Median: 4.00

## FREQUENCIES

Variable 39: HOW LIKELY TO USE COMPUTER DISK

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Not likely	1	0	0.00	0	0.00
	2	0	0.00	0	0.00
	3	6	16.22	6	16.22
	4	10	27.03	16	43.24
	5	8	21.62	24	64.86
Very likely	6	13	35.14	37	100.00

---

Valid Cases: 37  
Mean: 4.76  
Std. Deviation: 1.12

Missing Cases: 63  
Median: 5.00

## FREQUENCIES

*Variable 40:* **HOW LIKELY TO USE NOTEBOOK WITH SPECIFIC GIVING LANGUAGE**

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
Not likely	1	1	2.44	1	2.44
	2	0	0.00	1	2.44
	3	6	14.63	7	17.07
	4	10	24.39	17	41.46
	5	13	31.71	30	73.17
Very likely	6	11	26.83	41	100.00

---

Valid Cases: 41  
Mean: 4.63  
Std. Deviation: 1.18

Missing Cases: 59  
Median: 5.00

## FREQUENCIES

*Variable 41:* HOW LIKELY TO USE MANUAL WITH TEXT AND DISK

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Not likely	1	0	0.00	0	0.00
	2	1	2.56	1	2.56
	3	5	12.82	6	15.38
	4	7	17.95	13	33.33
	5	9	23.08	22	56.41
Very likely	6	17	43.59	39	100.00

---

Valid Cases: 39  
Mean: 4.92  
Std. Deviation: 1.18

Missing Cases: 61  
Median: 5.00

## FREQUENCIES

*Variable 42:* HOW LIKELY TO USE TWO PAGE TECHNICAL SUMMARIES

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Not likely	1	0	0.00	0	0.00
	2	0	0.00	0	0.00
	3	4	10.81	4	10.81
	4	8	21.62	12	32.43
	5	17	45.95	29	78.38
Very likely	6	8	21.62	37	100.00

---

Valid Cases: 37  
Mean: 4.78  
Std. Deviation: .92

Missing Cases: 63  
Median: 5.00

## FREQUENCIES

*Variable 43:* **HOW LIKELY TO USE CLE CREDIT CLASS ON CHARITABLE GIVING AND CF**

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
Not likely	1	0	0.00	0	0.00
	2	0	0.00	0	0.00
	3	5	13.16	5	13.16
	4	8	21.05	13	34.21
	5	12	31.58	25	65.79
Very likely	6	13	34.21	38	100.00

---

Valid Cases: 38  
Mean: 4.87  
Std. Deviation: 1.04

Missing Cases: 62  
Median: 5.00

## FREQUENCIES

*Variable 44:* **HELPFULNESS OF MATERIALS DEVELOPED BY BANK TRUST DEPARTMENTS**

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
Not helpful	1	15	23.44	15	23.44
	2	14	21.87	29	45.31
	3	16	25.00	45	70.31
	4	9	14.06	54	84.38
	5	6	9.37	60	93.75
Very helpful	6	4	6.25	64	100.00

---

Valid Cases: 64  
Mean: 2.83  
Std. Deviation: 1.50

Missing Cases: 36  
Median: 3.00



## FREQUENCIES

*Variable 45: FREQUENCY OF USE OF BANK MATERIALS*

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
Almost never	1	28	43.08	28	43.08
	2	13	20.00	41	63.08
	3	13	20.00	54	83.08
	4	5	7.69	59	90.77
	5	6	9.23	65	100.00
Almost always	6	0	0.00	65	100.00

---

Valid Cases: 65  
Mean: 2.20  
Std. Deviation: 1.33

Missing Cases: 35  
Median: 2.00

## FREQUENCIES

Variable 46: NUMBER OF ATTORNEYS IN FIRM

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
	1	24	36.92	24	36.92
	2	10	15.38	34	52.31
	3	5	7.69	39	60.00
	4	7	10.77	46	70.77
	5	3	4.62	49	75.38
	6	4	6.15	53	81.54
	7	1	1.54	54	83.08
	14	1	1.54	55	84.62
	16	1	1.54	56	86.15
	21	1	1.54	57	87.69
	35	1	1.54	58	89.23
	45	1	1.54	59	90.77
	60	1	1.54	60	92.31
	75	1	1.54	61	93.85
	110	1	1.54	62	95.38
	280	2	3.08	64	98.46
	375	1	1.54	65	100.00

---

Valid Cases: 65  
Mean: 22.22  
Std. Deviation: 67.47

Missing Cases: 35  
Median: 2.00

## FREQUENCIES

*Variable 47: NUMBER OF ATTORNEYS IN FIRM*

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
One	1	24	36.92	24	36.92
2-5	2	25	38.46	49	75.38
6-10	3	5	7.69	54	83.08
11-20	4	2	3.08	56	86.15
21-40	5	2	3.08	58	89.23
Over 40	6	7	10.77	65	100.00

---

Valid Cases: 65  
Mean: 2.29  
Std. Deviation: 1.59

Missing Cases: 35  
Median: 2.00

## FREQUENCIES

*Variable 48: % OF TOTAL REVENUE REPRESENTED BY PROBATE AND ESTATE PLANNING ACTIVITIES*

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
	0	1	1.67	1	1.67
	1	4	6.67	5	8.33
	2	2	3.33	7	11.67
	5	8	13.33	15	25.00
	9	1	1.67	16	26.67
	10	5	8.33	21	35.00
	15	6	10.00	27	45.00
	20	7	11.67	34	56.67
	25	6	10.00	40	66.67
	30	4	6.67	44	73.33
	33	1	1.67	45	75.00
	35	3	5.00	48	80.00
	40	2	3.33	50	83.33
	50	2	3.33	52	86.67
	60	1	1.67	53	88.33
	65	1	1.67	54	90.00
	75	2	3.33	56	93.33
	85	1	1.67	57	95.00
	90	1	1.67	58	96.67
	95	1	1.67	59	98.33
	100	1	1.67	60	100.00

Valid Cases: 60  
 Mean: 26.17  
 Std. Deviation: 25.24

Missing Cases: 40  
 Median: 20.00

## FREQUENCIES

*Variable 49: % OF TOTAL REVENUE REPRESENTED BY PROBATE AND ESTATE PLANNING ACTIVITIES*

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
5% or less	1	16	24.62	16	24.62
6-15%	2	12	18.46	28	43.08
16-25%	3	12	18.46	40	61.54
26-40%	4	11	16.92	51	78.46
Over 40%	5	10	15.38	61	93.85
Don't know	6	4	6.15	65	100.00

---

Valid Cases: 65  
Mean: 2.99  
Std. Deviation: 1.60

Missing Cases: 35  
Median: 3.00

## FREQUENCIES

*Variable 50: APPROPRIATENESS OF CF FOR CLIENTS WITH ESTATES  
BELOW \$600,000*

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
Not at all appropriate	1	11	17.46	11	17.46
	2	12	19.05	23	36.51
	3	12	19.05	35	55.56
	4	13	20.63	48	76.19
	5	4	6.35	52	82.54
Very appropriate	6	11	17.46	63	100.00

---

Valid Cases: 63  
Mean: 3.32  
Std. Deviation: 1.69

Missing Cases: 37  
Median: 3.00

## FREQUENCIES

*Variable 50:* **APPROPRIATENESS OF CF PROGRAMS FOR CLIENTS WITH ESTATES <\$600,000**

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
Not appropriate	1	23	36.51	23	36.51
	2	25	39.68	48	76.19
Very appropriate	3	15	23.81	63	100.00

---

Valid Cases: 63  
Mean: 2.75  
Std. Deviation: 1.60

Missing Cases: 37  
Median: 3.00

## FREQUENCIES

*Variable 51: % OF TOTAL REVENUE REPRESENTED BY TAX OR SMALL BUSINESS ACTIVITIES*

Value Label	Value	Frequency	Percent	Cum. Freq.	Cum. %
	0	18	22.78	18	22.78
	1	5	6.33	23	29.11
	2	1	1.27	24	30.38
	3	1	1.27	25	31.65
	4	1	1.27	26	32.91
	5	6	7.59	32	40.51
	6	1	1.27	33	41.77
	7	1	1.27	34	43.04
	10	9	11.39	43	54.43
	15	3	3.80	46	58.23
	20	5	6.33	51	64.56
	25	4	5.06	55	69.62
	30	3	3.80	58	73.42
	35	1	1.27	59	74.68
	40	6	7.59	65	82.28
	50	5	6.33	70	88.61
	70	1	1.27	71	89.87
	75	3	3.80	74	93.67
	80	2	2.53	76	96.20
	90	2	2.53	78	98.73
	100	1	1.27	79	100.00

Valid Cases: 79  
 Mean: 22.05  
 Std. Deviation: 26.49

Missing Cases: 21  
 Median: 10.00



## FREQUENCIES

*Variable 52: % OF TOTAL REVENUE REPRESENTED BY TAX OR SMALL BUSINESS ACTIVITIES*

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
5% or less	1	32	32.00	32	32.00
6-15%	2	15	15.00	47	47.00
16-25%	3	7	7.00	54	54.00
26-40%	4	11	11.00	65	65.00
Over 40%	5	15	15.00	80	80.00
Don't know	6	20	20.00	100	100.00

---

Valid Cases: 100  
Mean: 3.22  
Std. Deviation: 1.98

Missing Cases: 0  
Median: 3.00

## FREQUENCIES

Variable 53: **APPROPRIATENESS OF DONOR ADVISED FUND FOR TAX CLIENTS**

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
Not at all appropriate	1	28	32.94	28	32.94
	2	14	16.47	42	49.41
	3	13	15.29	55	64.71
	4	14	16.47	69	81.18
	5	13	15.29	82	96.47
Very appropriate	6	3	3.53	85	100.00

---

Valid Cases: 85  
Mean: 2.75  
Std. Deviation: 1.60

Missing Cases: 15  
Median: 3.00

## FREQUENCIES

*Variable 53:* **APPROPRIATENESS OF DONOR ADVISED FUND FOR TAX CLIENTS**

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
Not appropriate	1	42	49.41	42	49.41
	2	27	31.76	69	81.18
Very appropriate	3	16	18.82	85	100.00

---

Valid Cases: 85  
Mean: 3.32  
Std. Deviation: 1.69

Missing Cases: 15  
Median: 3.00

## FREQUENCIES

*Variable 54: % OF REVENUE REPRESENTED BY TAX AND SMALL BUSINESS ACTIVITIES*

<b>Value Label</b>	<b>Value</b>	<b>Frequency</b>	<b>Percent</b>	<b>Cum. Freq.</b>	<b>Cum. %</b>
5% or less	1	32	32.00	32	32.00
6-25%	2	22	22.00	54	54.00
Over 25%	3	26	26.00	80	80.00
Don't know	4	20	20.00	100	100.00

---

Valid Cases: 100  
Mean: 2.34  
Std. Deviation: 1.13

Missing Cases: 0  
Median: 2.00

## Appendix D

### *Definitions of Various Charitable Vehicles*

**Bequest:** a gift (transfer) by will of personal property; a legacy; a charitable bequest requires the ultimate recipients constitute either the community as a whole or an unascertainable and indefinite portion thereof

#### **Charitable Lead**

**Trust:** A trust which pays a specific fixed amount or a fixed percent of the value of the trust to a charity for a specified period of years, after which the principal of the trust passes intact back to a beneficiary or beneficiaries

#### **Charitable Remainder**

**Trust:** A trust which pays the noncharitable income beneficiary or beneficiaries a sum certain annually, or more frequently, if desired, which is not less than 5% of the initial net fair market value of all property placed in the trust as finally determined for federal tax purposes

**Testamentary Gift:** voluntary transfer of property to take effect upon death of donor

**APPENDIX E**

**APPROPRIATENESS OF CF PROGRAMS FOR CLIENTS WITH  
ESTATES <\$600,000**

<b>Variable Label</b>	<b>Chi-Square</b>	<b>Degrees Freedom</b>	<b>p = .05</b>	<b>Significant</b>
Familiarity with CF	2.981	4	9.49	
Ever worked with CF	4.984	2	5.99	
Utilized CRT in past 3 years	5.708	2	5.99	
Utilized CLT in past 3 years	0.161	2	5.99	
Utilized bequest in past 3 years	6.432	2	5.99	√
Utilized gift annuity in past 3 years	2.922	2	5.99	
Utilized other vehicles in past 3 years	0.231	2	5.99	
Utilized donor advised, designated or scholarship fund through CF	3.554	2	5.99	
Utilized CRT through CF	0.452	2	5.99	
Utilized bequest through CF	3.671	2	5.99	
Utilized gift annuity through CF	0.931	2	5.99	
Utilized other vehicles through CF	0.136	2	5.99	
Times completed charitable giving with CF	9.414	4	9.49	√
Most recently completed charitable giving with CF	11.439	8	15.51	
Timeliness of CF	2.895	2	5.99	
Information provided by CF	6.803	2	5.99	√
Overall effectiveness of CF	3.578	2	5.99	
Number of wills written in the past year	18.865	6	12.59	√

**APPROPRIATENESS OF CF PROGRAMS FOR CLIENTS WITH  
ESTATES <\$600,000 (con't)**

Variable Label	Chi-Square	Degrees Freedom	p = .05	Significant
% of wills/trusts which included charitable giving	10.732	6	12.59	
% of wills/trust which could have included charitable giving	9.582	8	15.51	
Helpfulness of client brochure	13.579	4	9.49	√
Helpfulness of client video	3.385	4	9.49	
Helpfulness of testimonial ads	3.420	4	9.49	
How likely to use client brochure	4.162	4	9.49	
How likely to use client video	4.683	4	9.49	
How likely to use testimonial ads	6.429	4	9.49	
Helpfulness of computer disk	11.077	4	9.49	√
Helpfulness of notebook with specific giving language	11.352	4	9.49	√
Helpfulness of manual with text and disk	13.187	4	9.49	√
Helpfulness of two page technical summaries	23.711	4	9.49	√
Helpfulness of CLE credit class on charitable giving and CF	28.601	4	9.49	√
How likely to use computer disk	3.644	2	5.99	
How likely to use notebook with specific giving language	4.626	4	9.49	
How likely to use manual with text and disk	4.017	4	9.49	
How likely to use two page technical summaries	0.693	2	5.99	
How likely to use CLE credit class on charitable giving and CF	12.724	2	5.99	√

**APPROPRIATENESS OF CF PROGRAMS FOR CLIENTS WITH  
ESTATES <\$600,000 (con't)**

---

<b>Variable Label</b>	<b>Chi-Square</b>	<b>Degrees Freedom</b>	<b>p = .05</b>	<b>Significant</b>
Helpfulness of materials developed by bank trust departments	3.459	4	9.49	
Frequency of use of bank trust materials	3.766	4	9.49	
Number of attorneys in firm	7.285	10	18.31	
% of revenue represented by probate and estate planning activities	9.088	10	18.31	
% of revenue represented by tax and small business activities	3.982	6	12.59	
Appropriateness of donor advised fund for tax clients	25.353	4	9.49	√



Table 1  
**UTILIZED BEQUEST IN PAST 3 YEARS**

	<u>Appropriateness of CF for clients with &lt;\$600,000 estates</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
Yes	13 56.52%	19 76.00%	14 93.33%	46 73.02%
No	10 43.48%	6 24.00%	1 6.67%	17 26.98%
TOTAL	23	25	15	63

Table 2  
**TIMES COMPLETED CHARITABLE GIVING WITH CF IN PAST 3 YEARS**

	<u>Appropriateness of CF for clients with &lt;\$600,000 estates</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
1-3	4 80.00%	9 75.00%	3 37.50%	16 64.00%
4-10	0 --	3 25.00%	5 62.50%	8 32.00%
More than 10	0 --	0 --	0 --	0 --
None	1 20.00%	0 --	0 --	1 4.00%
<b>TOTAL</b>	<b>5</b>	<b>12</b>	<b>8</b>	<b>25</b>

Table3  
**INFORMATION PROVIDED BY COLUMBUS FOUNDATION**

	<u>Appropriateness of CF for clients with &lt;\$600,000 estates</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
1.00	0 --	0 --	0 --	0 --
2.00	3 60.00%	2 18.18%	0 --	5 20.83%
3.00	2 40.00%	9 81.82%	8 100.00%	19 79.17%
TOTAL	5	11	8	24

1=Little information; 3=All information needed

Table 4  
**NUMBER OF WILLS WRITTEN IN THE PAST YEAR**

	<u>Appropriateness of CF for clients with &lt;\$600,000 estates</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
None	0 --	0 --	0 --	0 --
1-5	8 34.78%	1 4.00%	0 --	9 14.29%
6-10	4 17.39%	2 8.00%	1 6.67%	7 11.11%
11-20	4 17.39%	3 12.00%	1 6.67%	8 12.70%
More than 20	7 30.43%	19 76.00%	13 86.67%	39 61.90%
TOTAL	23	25	15	63

Table 5  
**HELPFULNESS OF CLIENT BROCHURE**

	<u>Appropriateness of CF for clients with &lt;\$600,000 estates</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
1.00	10 43.48%	2 8.00%	2 13.33%	14 22.22%
2.00	7 30.43%	7 28.00%	2 13.33%	16 25.40%
3.00	6 26.09%	16 64.00%	11 73.33%	33 52.38%
TOTAL	23	25	15	63

1=Not helpful; 3=Very helpful

Table 5  
**HELPFULNESS OF CLIENT BROCHURE**

<u>Appropriateness of CF for clients with &lt;\$600,000 estates</u>			
	Not Appropriate (1.00, 2.00 or 3.00)	Appropriate (4.00, 5.00 or 6.00)	<u>TOTAL</u>
1.00	7 87.50%	1 12.50%	8
2.00	4 66.67%	2 33.33%	6
3.00	6 75.00%	2 25.00%	8
4.00	6 75.00%	2 25.00%	8
5.00	9 50.00%	9 50.00%	18
6.00	3 20.00%	12 80.00%	15
TOTAL	35 55.56%	28 44.44%	63
COLUMN MEAN	3.4286	4.8571	4.0635

CHI-SQUARE = 13.961  
 WITH D.F. = 5  
 p (.05) = 11.1

1.00=Not helpful; 6.00=Very helpful

Table 6  
**HELPFULNESS OF COMPUTER DISK**

	<u>Appropriateness of CF for clients with &lt;\$600,000 estates</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
1.00	11 47.83%	3 12.00%	4 26.67%	18 28.57%
2.00	8 34.78%	7 28.00%	5 33.33%	20 31.75%
3.00	4 17.39%	15 60.00%	6 40.00%	25 39.68%
TOTAL	23	25	15	63

1=Not helpful; 3=Very helpful

Table 7  
**HELPFULNESS OF NOTEBOOK WITH SPECIFIC GIVING LANGUAGE**

	<u>Appropriateness of CF for clients with &lt;\$600,000 estates</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
1.00	8 34.78%	2 8.00%	0 --	10 15.87%
2.00	8 34.78%	10 40.00%	5 33.33%	23 36.51%
3.00	7 30.43%	13 52.00%	10 66.67%	30 47.62%
TOTAL	23	25	15	63

1=Not helpful; 3=Very helpful



Table 7  
**HELPFULNESS OF NOTEBOOK WITH SPECIFIC GIVING LANGUAGE**

<u>Appropriateness of CF for clients with &lt;\$600,000 estates</u>			
	<u>Not Appropriate</u> <u>(1.00, 2.00 or 3.00)</u>	<u>Appropriate</u> <u>(4.00, 5.00 or 6.00)</u>	<u>TOTAL</u>
1.00	8 100.00%	0 --	8
2.00	2 100.00%	0 --	2
3.00	6 50.00%	6 50.00%	12
4.00	7 63.64%	4 36.36%	11
5.00	5 35.71%	9 64.29%	14
6.00	7 43.75%	9 56.25%	16
TOTAL	35 55.56%	28 44.445%	63
COLUMN MEAN	3.5714	4.7500	4.0952

CHI-SQUARE = 11.576  
 WITH D.F. = 5  
 p (.05) = 11.1

1.00=Not helpful; 6.00=Very helpful

Table 8  
**HELPFULNESS OF MANUAL WITH TEXT AND DISK**

	<u>Appropriateness of CF for clients with &lt;\$600,000 estates</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
1.00	10 43.48%	3 12.00%	1 6.67%	14 22.22%
2.00	7 30.43%	5 20.00%	6 40.00%	18 28.57%
3.00	6 26.09%	17 68.00%	8 53.33%	31 49.21%
TOTAL	23	25	15	63

1=Not helpful; 3=Very helpful

Table 8  
**HELPFULNESS OF MANUAL WITH TEXT AND DISK**

<u>Appropriateness of CF for clients with &lt;\$600,000 estates</u>			
	<u>Not Appropriate</u> <u>(1.00, 2.00 or 3.00)</u>	<u>Appropriate</u> <u>(4.00, 5.00 or 6.00)</u>	<u>TOTAL</u>
1.00	11 91.67%	1 8.33%	12
2.00	1 50.00%	1 50.00%	2
3.00	5 50.00%	5 50.00%	10
4.00	6 75.00%	2 25.00%	8
5.00	4 44.44%	5 55.56%	9
6.00	8 36.36%	14 63.64%	22
TOTAL	35 55.56%	28 44.44%	63
COLUMN MEAN	3.4286	4.8214	4.0476

CHI-SQUARE = 11.444  
 WITH D.F. = 5  
 p (.05) = 11.1

1.00=Not helpful; 6.00=Very helpful

Table 9  
**HELPFULNESS OF TWO PAGE TECHNICAL SUMMARIES**

	<u>Appropriateness of CF for clients with &lt;\$600,000 estates</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
1.00	12 52.17%	1 4.00%	0 --	13 20.63%
2.00	6 26.09%	10 40.00%	9 60.00%	25 39.68%
3.00	5 21.74%	14 56.00%	6 40.00%	25 39.68%
TOTAL	23	25	15	63

1=Not helpful; 3=Very helpful

Table 9  
**HELPFULNESS OF TWO PAGE TECHNICAL SUMMARIES**

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	<u>Appropriateness of CF for clients with &lt;\$600,000 estates</u>		
	<u>Not Appropriate</u> (1.00, 2.00 or 3.00)	<u>Appropriate</u> (4.00, 5.00 or 6.00)	<u>TOTAL</u>
1.00	9 100.00%	0 --	9
2.00	3 75.00%	1 25.00%	4
3.00	7 53.85%	6 46.15%	13
4.00	5 41.67%	7 58.33%	12
5.00	4 33.33%	8 66.67%	12
6.00	7 53.85%	6 46.15%	13
TOTAL	35 55.56%	28 44.44%	63
COLUMN MEAN	3.3714	4.4286	3.8413

CHI-SQUARE = 11.181  
 WITH D.F. = 5  
 p (.05) = 11.1

1.00=Not helpful; 6.00=Very helpful

Table 10  
**HELPFULNESS OF CLE CREDIT CLASS ON CHARITABLE GIVING AND CF**

	<u>Appropriateness of CF for clients with &lt;\$600,000 estates</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
1.00	14 60.87%	2 8.00%	0 --	16 25.40%
2.00	1 4.35%	13 52.00%	6 40.00%	20 31.75%
3.00	8 34.78%	10 40.00%	9 60.00%	27 42.86%
TOTAL	23	25	15	63

1=Not helpful; 3=Very helpful

Table 10  
**HELPFULNESS OF CLE CREDIT CLASS ON CHARITABLE GIVING  
 AND CF**

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Appropriateness of CF for clients with <\$600,000 estates

	Not Appropriate (1.00, 2.00 or 3.00)	Appropriate (4.00, 5.00 or 6.00)	TOTAL
1.00	11 100.00%	0 --	11
2.00	4 80.00%	1 20.00%	5
3.00	1 11.11%	8 88.89%	9
4.00	7 63.64%	4 36.36%	11
5.00	7 41.18%	10 58.82%	17
6.00	5 50.00%	5 50.00%	10
TOTAL	35 55.56%	28 44.44%	63
COLUMN MEAN	3.2857	4.3571	3.7619

CHI-SQUARE = 19.049  
 WITH D.F. = 5  
 p (.05) = 11.1

1.00=Not helpful; 6.00=Very helpful

Table 11  
**HOW LIKELY TO USE CLE CREDIT CLASS ON CHARITABLE GIVING AND  
 CF**

	<u>Appropriateness of CF for clients with &lt;\$600,000 estates</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
1.00	0 --	0 --	0 --	0 --
2.00	1 11.11%	12 60.00%	0 --	13 34.21%
3.00	8 88.89%	8 40.00%	9 100.00%	25 65.79%
TOTAL	9	20	9	38

1=Not likely; 3=Very likely



Table 12  
**APPROPRIATENESS OF DONOR ADVISED FUND FOR TAX CLIENTS**

	<u>Appropriateness of CF for clients with &lt;\$600,000 estates</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
1.00	20 86.96%	8 34.78%	2 13.33%	30 49.18%
2.00	3 13.04%	11 47.83%	7 46.67%	21 34.43%
3.00	0 --	4 17.39%	6 40.00%	10 16.39%
TOTAL	23	23	15	61

## APPENDIX F

### Two Group t-Test APPROPRIATENESS OF CF PROGRAMS FOR CLIENTS WITH ESTATES <\$600,000 (1,2,3 vs. 4,5,6 on Variable 50)

Variable Label	t Value	DOF	$\bar{x}(1,2,3)$	$\bar{x}(4,5,6)$	p Value	Sign.
Familiarity with CF	2.72	60	3.91	4.82	.0086	√
Timliness of CF	0.84	14			.42	
Information provided by CF	2.65	6	4.14	5.53	.038	√
Overall effectiveness of CF	1.49	8			.17	
Number of wills written in past year	3.59	32	28.8	85.6	.0011	√
Helpfulness of client brochure	3.65	60	3.43	4.86	.0005	√
Helpfulness of client video	1.36	58			.18	
Helpfulness of testimonial ads	0.99	57			.32	
How likely to use client brochure	2.36	23	4.61	5.52	.027	√
How likely to use client video	0.11	16			.92	
How likely to use testimonial ads	0.0	5			1.0	
Helpfulness of computer disk	2.49	60	3.2	4.32	.016	√
Helpfulness of notebook with specific giving language	3.14	58	3.57	4.75	.0027	√
Helpfulness of manual with text and disk	3.19	60	3.43	4.82	.0023	√
Helpfulness of two page technical summaries	2.75	57	3.37	4.43	.0080	√
Helpfulness of CLE credit class on charitable giving and CF	2.71	57	3.29	4.36	.0088	√

**Two Group t-Test con't**  
**APPROPRIATENESS OF CF PROGRAMS FOR CLIENTS WITH**  
**ESTATES <\$600,000**  
**(1,2,3 vs. 4,5,6 on Variable 50)**

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<b>Variable Label</b>	<b>t Value</b>	<b>DOF</b>	<b><math>\bar{x}(1,2,3)</math></b>	<b><math>\bar{x}(4,5,6)</math></b>	<b>p Value</b>	<b>Sign.</b>
How likely to use computer disk	0.55	34			.59	
How likely to use notebook with specific giving language	0.01	38			.99	
How likely to use manual with test and disk	1.25	33			.22	
How likely to use two page technical summaries	-0.51	28			.61	
How likely to use CLE credit class on charitable giving and CF	1.09	35			.28	
Helpfulness of materials developed by bank trust departments	0.72	53			.47	
Frequency of use of bank materials	0.42	57			.68	
% of revenue represented by probate and estate planning activities	-0.23	58			.82	
% of revenue represented by tax and small business activities	0.51	60			.61	
Appropriateness of donor advised fund for tax clients	5.50	49	2.00	3.81	0.0	√

**APPENDIX G**

**APPROPRIATENESS OF DONOR ADVISED FUND FOR TAX CLIENTS**

<b>Variable Label</b>	<b>Chi-Square</b>	<b>Degrees Freedom</b>	<b>p = .05</b>	<b>Significant</b>
Familiarity with CF	5.002	4	9.49	
Ever worked with CF	9.652	2	5.99	√
Utilized CRT in past 3 years	6.003	2	5.99	√
Utilized CLT in past 3 years	0.513	2	5.99	
Utilized bequest in past 3 years	11.439	2	5.99	√
Utilized gift annuity in past 3 years	6.910	2	5.99	√
Utilized other vehicles in past 3 years	11.512	2	5.99	√
Utilized donor advised, designated or scholarship fund through CF	4.867	2	5.99	
Utilized CRT through CF	0.053	2	5.99	
Utilized bequest through CF	15.079	2	5.99	√
Utilized gift annuity through CF	1.326	2	5.99	
Utilized other vehicles through CF	1.970	2	5.99	
Times completed charitable giving with CF	3.943	4	9.49	
Most recently completed charitable giving with CF	13.550	8	15.51	
Timeliness of CF	3.336	2	5.99	
Information provided by CF	4.984	2	5.99	
Overall effectiveness of CF	2.618	2	5.99	
Number of wills written in the past year	16.386	8	15.51	√
% of wills/trusts which included charitable giving	9.745	6	12.59	

**APPROPRIATENESS OF DONOR ADVISED FUND FOR TAX CLIENTS  
(con't)**

Variable Label	Chi-Square	Degrees Freedom	p = .05	Significant
% of wills/trust which could have included charitable giving	21.135	8	15.51	√
Helpfulness of client brochure	8.444	4	9.49	
Helpfulness of client video	8.446	4	9.49	
Helpfulness of testimonial ads	4.136	4	9.49	
How likely to use client brochure	4.030	4	9.49	
How likely to use client video	2.329	4	9.49	
How likely to use testimonial ads	7.333	4	9.49	
Helpfulness of computer disk	7.417	4	9.49	
Helpfulness of notebook with specific giving language	8.619	4	9.49	
Helpfulness of manual with text and disk	5.104	4	9.49	
Helpfulness of two page technical summaries	12.886	4	9.49	√
Helpfulness of CLE credit class on charitable giving and CF	22.906	4	9.49	√
How likely to use computer disk	1.708	2	5.99	
How likely to use notebook with specific giving language	1.605	4	9.49	
How likely to use manual with text and disk	4.143	4	9.49	
How likely to use two page technical summaries	1.468	2	5.99	
How likely to use CLE credit class on charitable giving and CF	1.259	2	5.99	
Helpfulness of materials developed by bank trust departments	6.043	4	9.49	

**APPROPRIATENESS OF DONOR ADVISED FUND FOR TAX CLIENTS  
(con't)**

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<b>Variable Label</b>	<b>Chi-Square</b>	<b>Degrees Freedom</b>	<b>p-value</b>	<b>Significant</b>
Frequency of use of bank materials	3.955	4	9.49	
Number of attorneys in firm	15.493	10	18.31	
% of revenue represented by probate and estate planning activities	14.137	10	18.31	
% of revenue represented by tax and small business activities	18.254	6	12.59	√
Appropriateness of CF programs for clients with estates <\$600,000	25.353	4	9.49	√

Table 1  
**EVER WORKED WITH COLUMBUS FOUNDATION**

	<u>Appropriateness of Donor Advised Fund for tax clients</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
Yes	6 14.29%	12 46.15%	7 43.75%	25 29.76%
No	36 85.71%	14 53.85%	9 56.25%	59 70.24%
TOTAL	42	26	16	84

Table 2  
**UTILIZED CHARITABLE REMAINDER TRUST IN THE PAST 3 YEARS**

	<u>Appropriateness of Donor Advised Fund for tax clients</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
Yes	8 19.05%	10 37.04%	8 50.00%	26 30.59%
No	34 80.95%	17 62.96%	8 50.00%	59 69.41%
TOTAL	42	27	16	85



Table 3  
**UTILIZED BEQUEST IN THE PAST 3 YEARS**

	<u>Appropriateness of Donor Advised Fund for tax clients</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
Yes	15 35.71%	20 74.07%	11 68.75%	46 54.12%
No	27 64.29%	7 25.93%	5 31.25%	39 45.88%
TOTAL	42	27	16	85

Table 4  
**UTILIZED GIFT ANNUITY IN THE PAST 3 YEARS**

	<u>Appropriateness of Donor Advised Fund for tax clients</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
Yes	1 2.38%	6 22.22%	2 12.50%	9 10.59%
No	41 97.62%	21 77.78%	14 87.50%	76 89.41%
TOTAL	42	27	16	85

Table 5  
**UTILIZED OTHER VEHICLES IN THE PAST 3 YEARS**

	<u>Appropriateness of Donor Advised Fund for tax clients</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
Yes	1 2.38%	2 7.41%	5 31.25%	8 9.41%
No	41 97.62%	25 92.59%	11 68.75%	77 90.59%
TOTAL	42	27	16	85

Table 6  
**UTILIZED BEQUEST THROUGH CF**

	<u>Appropriateness of Donor Advised Fund for tax clients</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
Yes	2 33.33%	12 100.00%	7 100.00%	21 84.00%
No	4 66.67%	0 --	0 --	4 16.00%
TOTAL	6	12	7	25

Table 7  
**NUMBER OF WILLS WRITTEN IN THE PAST YEAR**

	<u>Appropriateness of Donor Advised Fund for tax clients</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
None	12 28.57%	6 22.22%	6 37.50%	24 28.24%
1-5	9 21.43%	0 --	0 --	9 10.59%
6-10	4 9.52%	2 7.41%	1 6.25%	7 8.24%
11-20	5 11.90%	3 11.11%	0 --	8 9.41%
More than 20	12 28.57%	16 59.26%	9 56.25%	37 43.53%
<b>TOTAL</b>	42	27	16	85

Table 8  
**% OF WILLS/TRUSTS WHICH COULD HAVE INCLUDED CHARITABLE  
 GIVING**

	<u>Appropriateness of Donor Advised Fund for tax clients</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
5% or less	20 66.67%	3 14.29%	4 40.00%	27 44.26%
6-15%	5 16.67%	11 52.38%	2 20.00%	18 29.51%
16-25%	1 3.33%	4 19.05%	3 30.00%	8 13.11%
Over 25%	2 6.67%	3 14.29%	1 10.00%	6 9.84%
Don't know	2 6.67%	0 --	0 --	2 3.28%
TOTAL	30	21	10	61

Table 9  
**HELPFULNESS OF TWO PAGE TECHNICAL SUMMARIES**

	<u>Appropriateness of Donor Advised Fund for tax clients</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
1.00	12 40.00%	0 --	1 10.00%	13 21.31%
2.00	9 30.00%	11 52.38%	4 40.00%	24 39.34%
3.00	9 30.00%	10 47.62%	5 50.00%	24 39.34%
TOTAL	30	21	10	61

1=Not helpful; 3=Very helpful





Table 10  
**HELPFULNESS OF CLE CREDIT CLASS ON CHARITABLE GIVING AND CF**

	<u>Appropriateness of Donor Advised Fund for tax clients</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
1.00	16 53.33%	0 --	0 --	16 26.23%
2.00	5 16.67%	9 42.86%	5 50.00%	19 31.15%
3.00	9 30.00%	12 57.14%	5 50.00%	26 42.62%
TOTAL	30	21	10	61

1=Not helpful; 3=Very helpful

Table 10  
**HELPFULNESS OF CLE CREDIT CLASS ON CHARITABLE GIVING AND  
 CF**

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Appropriateness of CF donor advised fund for tax clients

	Not Appropriate (1.00, 2.00 or 3.00)	Appropriate (4.00, 5.00 or 6.00)	<u>TOTAL</u>
1.00	11 100.00%	0 --	11
2.00	5 100.00%	0 --	5
3.00	4 44.44%	5 55.56%	9
4.00	5 50.00%	5 50.00%	10
5.00	9 56.25%	7 43.75%	16
6.00	6 60.00%	4 40.00%	10
TOTAL	40 65.57%	21 34.43%	61
COLUMN MEAN	3.3500	4.4762	3.7377

CHI-SQUARE = 12.008  
 WITH D.F. = 5  
 p (.05) = 11.1

1.00=Not helpful; 6.00=Very helpful

Table 11  
**% OF REVENUE REPRESENTED BY TAX AND SMALL BUSINESS  
 ACTIVITIES**

	<u>Appropriateness of Donor Advised Fund for tax clients</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
5% or less	21 50.00%	4 14.81%	2 12.50%	27 31.76%
6-25%	9 21.43%	6 22.22%	6 37.50%	21 24.71%
Over 25%	9 21.43%	8 29.63%	6 37.50%	23 27.06%
Don't know	3 7.14%	9 33.33%	2 12.50%	14 16.47%
TOTAL	42	27	16	85

Table 12  
**APPROPRIATENESS OF CF FOR CLIENTS WITH ESTATES BELOW \$600,000**

	<u>Appropriateness of Donor Advised Fund for tax clients</u>			<u>TOTAL</u>
	<u>Not Appropriate</u>	<u>Appropriate</u>	<u>Very Appropriate</u>	
1.00	20 66.67%	3 14.29%	0 --	23 37.70%
2.00	8 26.67%	11 52.38%	4 40.00%	23 37.70%
3.00	2 6.67%	7 33.33%	6 60.00%	15 24.59%
TOTAL	30	21	10	61

1=Not appropriate; 3=Very appropriate

## APPENDIX H

### Two Group t-Test APPROPRIATENESS OF DONOR ADVISED FUND FOR TAX CLIENTS (1,2 vs. 3,4,5,6 on Variable 53)

Variable Label	t Value	DOF	$\bar{x}(1,2)$	$\bar{x}(3,4,5,6)$	p Value	Sign.
Familiarity with CF	3.04	80	3.71	4.60	.0032	√
Timliness of CF	-0.51	6			.63	
Information provided by CF	0.95	6			.38	
Overall effectiveness of CF	0.26	6			.81	
Number of wills written in past year	1.26	79			.21	
Helpfulness of client brochure	2.91	55	3.47	4.68	.0052	√
Helpfulness of client video	2.41	58	2.33	3.26	.019	√
Helpfulness of testimonial ads	0.77	57			.44	
How likely to use client brochure	0.85	16			.41	
How likely to use client video	-0.08	6			.94	
How likely to use testimonial ads	-1.17	8			.28	
Helpfulness of computer disk	1.97	57	3.17	4.10	.053	√
Helpfulness of notebook with specific giving language	2.62	53	3.53	4.61	.011	√
Helpfulness of manual with text and disk	2.30	54	3.43	4.52	.025	√
Helpfulness of two page technical summaries	2.83	46	3.23	4.39	.0068	√
Helpfulness of CLE credit class on charitable giving and CF	3.75	45	2.97	4.48	.0005	√

**Two Group t-Test con't**  
**APPROPRIATENESS OF DONOR ADVISED FUND FOR TAX CLIENTS**  
**(1,2 vs. 3,4,5,6 on Variable 53)**

Variable Label	t Value	DOF	$\bar{x}(1,2)$	$\bar{x}(3,4,5,6)$	p Value	Sign.
How likely to use computer disk	0.91	27			.37	
How likely to use notebook with specific giving language	-0.28	30			.78	
How likely to use manual with test and disk	0.29	21			.77	
How likely to use two page technical summaries	-1.25	24			.22	
How likely to use CLE credit class on charitable giving and CF	-0.03	22			.98	
Helpfulness of materials developed by bank trust departments	0.84	57			.40	
Frequency of use of bank materials	0.17	57			.87	
% of revenue represented by probate and estate planning activities	1.11	58			.27	
% of revenue represented by tax and small business activities	3.69	82	2.38	3.81	.0004	√
Appropriateness of CF for clients with <\$600,000 estates	6.11	58	2.23	4.35	0.0	√

## APPENDIX I

### Two Group t-Test PROBATE AND ESTATE PLANNING ATTORNEYS VS. ALL OTHER RESPONDENTS

Variable Label	t Value	DOF	$\bar{x}(p\&ep)$	$\bar{x}(others)$	p Value	Sign.
Familiarity with CF	1.94	48			.058	
Ever worked with CF	-2.32	37	1.54	1.80	.026	√
Utilized CRT in past 3 years	-1.88	37			.068	
Utilized CLT in past 3 years	-0.27	37			.79	
Utilized bequest in past 3 years	-3.71	49	1.23	1.61	.0005	√
Utilized gift annuity in past 3 years	-0.48	38			.63	
Utilized other vehicles in past 3 years	-0.68	36			.5	
Utilized donor advised, designated or scholarship fund through CF	-0.79	22			.44	
Utilized CRT through CF	0.46	24			.65	
Utilized bequest through CF	-1.27	23			.22	
Utilized other vehicles through CF	-0.23	22			.82	
Times completed charitable giving with CF in past 3 years	0.35	23			.73	
Most recently completed charitable giving with CF	-1.22	24			.23	
Timliness of CF	0.23	22			.82	
Information provided by CF	0.20	23			.84	
Overall effectiveness of CF	0.58	23			.57	

**Two Group t-Test con't**  
**PROBATE AND ESTATE PLANNING ATTORNEYS VS. ALL OTHER**  
**RESPONDENTS**

Variable Label	t Value	DOF	$\bar{x}(p\&ep)$	$\bar{x}(others)$	p Value	Sign.
Number of wills written in past year	3.39	35	66.9	21.4	.0017	√
% wills/trusts which included charitable giving	-1.80	51	7.32	12.8	.077	√
% wills/trusts which could have included charitable giving	-0.94	54			.35	
Helpfulness of client brochure	-0.75	49			.46	
Helpfulness of client video	1.81	50			.076	
Helpfulness of testimonial ads	-0.22	58			.83	
How likely to use client brochure	0.34	37			.73	
How likely to use client video	0.73	17			.48	
How likely to use testimonial ads	0.21	4			.85	
Helpfulness of computer disk	0.57	52			.57	
Helpfulness of notebook with specific giving language	-0.11	42			.91	
Helpfulness of manual with text and disk	0.63	51			.53	
Helpfulness of two page technical summaries	-0.09	46			.93	
Helpfulness of CLE credit class on charitable giving and CF	0.85	44			.4	
How likely to use computer disk	0.72	27			.48	
How likely to use notebook with specific giving language	1.81	28			.080	
How likely to use manual with test and disk	-0.21	33			.83	



**Two Group t-Test con't**  
**PROBATE AND ESTATE PLANNING ATTORNEYS VS. ALL OTHER**  
**RESPONDENTS**

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Variable Label	t Value	DOF	$\bar{x}$ (p&ep)	$\bar{x}$ (others)	p Value	Sign.
How likely to use two page technical summaries	1.63	33			.11	
How likely to use CLE credit class on charitable giving and CF	2.58	35	5.36	4.58	.014	√
Helpfulness of materials developed by bank trust departments	0.19	47			.85	
Frequency of use of bank materials	-0.19	47			.85	
Number of attorneys in firm	0.03	44			.98	
% of revenue represented by probate and estate planning activities	2.32	59	3.52	2.65	.024	√
Appropriateness of CF for clients with <\$600,000 estates	0.30	43			.77	
% of revenue represented by tax and small business activities	0.28	51			.78	
Appropriateness of donor advised fund for tax clients	0.48	54			.63	