



Foundation For Life Care Planning Research, Inc.

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Board of Directors

Paul M. Deutsch Ph.D., LMHC
Patricia McCollom MS, RN
Susan Riddick-Grisham RN
Roger O. Weed Ph.D.
Terry Winkler M.D.
Christine Reid Ph.D.
Carol Walker Ph.D., ABPP

August 17, 2007

To the Life Care Planning Community:

Re: Foundation for Life Care Planning Research, Inc.

It has come to the attention of the Foundation's Board of Directors that one or two members of the Life Care Planning community have some questions regarding the Foundation. Since it is reasonable to expect that other professionals may also be interested, the Board thought we would share this information with everyone. These questions concerned grants given, research completed and publications. With the goal of being completely transparent we have been working to complete our web site which will contain all of our tax returns, donor lists, (except for those who elect to remain anonymous), grant recipients, a list of research completed, and cites for all published articles. Where possible PDF copies of articles will be posted for those Journals providing permission.

Let's begin the discussion with the first tax return (2003). As you may know, returns of tax-exempt organizations filed with the IRS are informational only. The returns filed by an exempt organization with the IRS are not intended to provide exhaustive and detailed information on every aspect of an exempt organization's activities. In that regard, I would note that the Foundation has at all times complied with its reporting and filing obligations, and has provided all information required by IRS Form 990. If you request tax returns on a 501 (C) (3) from the IRS you will not receive all of the supportive documentation that is filed with the returns. For example documentation regarding what research is being completed with each grant is not disseminated by the IRS but will be posted on our web site with the appropriate IRS form.

One question raised concerned the listed Board of Directors on the 2003, 2004 and 2005 returns. Officers and directors of the Foundation listed on the

Form 990 filings were Paul M. Deutsch, Patricia McCollom, Chris Reid, Bernie Kleinman, Roger Weed and Terry Winkler. The CPA through a clerical error left off Susan Riddick-Grisham on the 2003 form and it was simply picked up in subsequent years in the computer filing. It was corrected with the 2006 return. Carol Walker was not on the filings because she was not elected to the Board until 2007 to replace Bernie Kleinmen whose term had ended.

None of the Directors are, or have ever been, employees of the Foundation. Second, none of the Directors has ever received any compensation or any other form of remuneration from the Foundation. The Directors have, however, voluntarily donated their time and money to the Foundation. Further, as more fully discussed below, virtually all of the contributions received by the Foundation have been used for grants or for other uses directly related to the purposes for which the Foundation was formed.

By way of background, the Foundation was established in 2002. Because the Foundation had less than \$25,000 in gross receipts in 2002, it was not required to file IRS Form 990. Therefore, the first return filed by the Foundation with the IRS was for the fiscal year ended December 31, 2003. Income and expenses for the year 2002 are shown on a supplemental form attached in the 2003 return and documentation is provided although the IRS does not release this to the public if the 2003 return is requested.

The Board of the Foundation did learn that on a review of the 2003 and 2004 tax returns a clerical error was made. This did not involve any error in accounting regarding income or expense. In reviewing IRS Form 990, we have discovered that monies spent on grants and for research projects were inadvertently reported on Form 990 as “salaries, other compensation, and employee benefits”, rather than as “grants and similar amounts paid”. This miscommunication with the certified public accountant retained by the Foundation has now been corrected by the filing of amended returns with the IRS. Therefore, all expenses shown on Form 990 as being paid for salaries, other compensation, and employee benefits were in fact monies used for grants and other research projects. The correct, amended returns can be viewed on the Foundation’s web site, which should be available within the next couple of weeks.

It is instructive to note that prior to the October 2006 International Life Care Planning Conference, the Foundation had not actively undertaken any fund raising activities. The Foundation is not quite five years old, and to date more than 90% of the monies raised have been generated by work done by the members of the Board of Directors of the Foundation or through contributions made by the members of the Board of Directors.

The initial funding for the Foundation came from the voluntary donation of speaker fees by members of the Foundation's Board of Directors. A number of Board members were members of the team that developed the Kaplan University Life Care Planning Curriculum. It was their decisions to decline direct payment and instead have Kaplan donate the fees to the Foundation. The same arrangement has been made with the University of Florida for the development of that curriculum. All funds were dedicated to mission of the Foundation and no board member received directly or indirectly any remuneration.

Office space, as well as all general office and administrative expenses, including legal and accounting fees, have been paid for through donations by the members of the Foundation's Board of Directors or through work performed by the Board of Directors. Any fees for attending conferences, such as the recent expenditure of approximately \$6,500 plus travel costs for having a booth and covering hotel expenses, were completely paid for by the members of the Foundation's Board of Directors, and were not paid out of the Foundation's available cash reserves.

The Board is fully aware that the Life Care Planning community is most interested in the results of the research and studies commissioned by the Foundation through its grant program. The objectives of the Foundation have always been two-fold. First, the Foundation directly funds research through the grants that it makes. Second, the Foundation supports research by providing help with research design, research methodology and statistical analysis. Dr. Sherie Kendall has been instrumental in providing the latter through her work, and this is why the Foundation provided a grant to her to support this position. Other Board members with research backgrounds have also been helpful in this area.

We are pleased to report that in the very short time that the Foundation has been in existence, the following has already been accomplished:

(a) A project has been initiated to build a database of Life Care Plan cases available for research purposes.

(b) Three doctoral dissertations have been supported, two by financial grants and consultation by Dr. Kendall (the Foundation's Research Director) for design and analysis help, and one receiving only assistance through access to data base, research design, research methodology and statistical analysis help. Two of those dissertations are now complete. One is still in progress. Jamie Pomeranz has published his results in the *Journal of Life Care Planning* and Randy Salmons is preparing to do so. Jamie Pomeranz also presented at the Annual Life Care Planning Conference.

(c) The doctoral pre-dissertation project for Amy Sutton and the master's thesis of Nami Yu have received assistance. Amy Sutton completed her work and published the results in the *Journal of Life Care Planning*. She also presented at the Annual Life Care Planning Conference. Nami Yu is working on her research and is scheduled to present her results at the 2007 Annual Symposium on Life Care Planning.

(d) A total of eight research projects have been completed in four short years, submitted to journals and published (including publication in the *Journal of Life Care Planning*). For a listing, please visit the Foundation's website which should be updated within the next month.

(e) Three research awards have been given. Six cash grants have been awarded through 2006 and monies have been put in reserve for two grants. All of these are multi-year grants. Note: Grant monies are not given out in a single lump sum in most instances. All monies are put in reserve and then disbursed in stages as the recipient requires a draw down and demonstrates they have met the next stage of the project.

(f) The specific grants and awards that have already been made are as follows:

(i) Founder's grant, which is a multi-year grant that supports the Research Director position at the Foundation. This is currently awarded to Dr. Kendall, who has graciously agreed to lower the monthly award from \$3,000 per month to \$1,000 per month to extend the grant for a longer period, thereby accomplishing considerably more in house research and supporting more students and private sector researchers.

(ii) Lori Allison received a monetary grant and research design/research methodology support-doctoral dissertation. This is not yet completed.

(iii) Jamie Pomeranz received a monetary grant in partial support of his doctoral dissertation. This has been completed.

(iv) Randy Salmons received a grant for research design/research methodology and statistical analysis in support for his doctoral dissertation. This has been completed.

(v) Amy Sutton received a grant for research design/research methodology and statistical analysis in support for her doctoral pre-dissertation project, which has been completed and published.

(vi) A Research Award was given to Dana Harper, MS, for Student Research Paper.

(vii) Doreen Casuto received a grant for research design/research methodology and statistical analysis support for completion of a research study.

(viii) Sara Ferguson received a grant for research design/research methodology and statistical analysis in support for research and additionally received a monetary award for a separate student paper submission.

(ix) A \$10,000 grant has been reserved for Ann Neulicht et al, which is in the final stages of approval.

A question was also raised about a \$5,000 grant to Virginia Commonwealth University. This grant was given specifically to help the Commission on Health Care Certification. At that time, CHCC was struggling with the controversy between certificate RN's and BA level RN's and whether CHCC should end eligibility for certificate RN's at some point in the future. The Foundation recommended researching a number of questions including how nursing board certification programs were handling this. The Foundation gave a grant to Virginia Commonwealth University's department of Rehabilitation to support this survey for the benefit of CHCC. The results of that survey are being published in the upcoming issue of the *Journal of Life Care Planning*.

In summary, the Foundation has not paid any salaries, employee benefits or similar expenses to the members of the Board of Directors. In fact, most funds expended by the Foundation came from the personal efforts of the members of the Board of Directors. Further, as described in detail above, although the Foundation has been in existence for less than five years and, thanks in large part to the broad support from the life care planning community, significant accomplishments in the field of life care planning have been realized.

It has always been the intent of the Foundation to fully disclose, and make transparent, all aspects of the Foundation's activities. You may already have seen the announcement of the web cast scheduled for 1:00 P.M. on September 10, 2007, for Dr. Paul M. Deutsch to further answer questions about the Foundation.

For more details about the web cast go to
http://www.careplanners.net/network_news.asp.

Should any questions arise in the future as to the Foundation's activities, please be sure to call or write to us. You can e-mail the Foundation at

flcpr@mac.com. All of the members of the Board of Directors are more than willing and happy to answer any questions that you may have. We are working very hard to build the Foundation to help the field of Life Care Planning and to develop our volunteer committees to enable an increasing number of Life Care Planners to become involved in the process.

In addition to the other Board members feel free to contact me directly through the Foundation e-mail or through my personal e-mail at pdeutsch@mac.com or by calling my office at 407-977-3223.

Sincerely,

Paul M. Deutsch Ph.D., CRC, CCM, CLCP, FIALCP
President
For the Board of Directors, Foundation for Life Care Planning Research