

# DuPage Foundation

## Summer 2015 FOCUS

*The official newsletter of the DuPage Foundation*

## Foundation Makes A Move

The DuPage Foundation will have a new home as of July 7, 2015 when it makes a move to Downers Grove.

After careful consideration re-

garding updating the current office space or opting to secure a new, larger location, the decision was made by the Board of Trustees to explore a new office space, and the plan is now becoming a reality.

The Foundation's new office condo will be located at 3000 Woodcreek Dr., Suite 310, in Downers Grove—at the southwest corner of Butterfield and I-355, just north of I-88. This location will allow greater accessibility for all our constituents.

The condo is on the top floor of a three-story office building and has 6,050 square feet, which is 2.3 times larger than our current space. It has enough room to accommodate twice the current staff and triple as future growth occurs.

*The DuPage Foundation's new home will be at 3000 Woodcreek Dr., Suite 310, Downers Grove.*

The way the new space was designed is directly connected to the Foundation's Strategic Plan. The location, size, and functionality will accommodate the Foundation's future growth.

*(Continued on page 2)*



## Foundation Shares Highlights From All For Arts Community Arts Inventory



*Cheryl Yuen (second from left) leads one of the focus group sessions as part of the All For Arts study. See story, page 2.*

### Inside this Issue:

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**3** Congratulations to the 2015 Spirit of Volunteerism winners and their volunteers.

**4-5** CASA of DuPage received a Foundation grant to help train its advocates. Find out about how this grant helped make a difference.

**6** Professional advisor Terry Cicero provides sound advice about donor-advised funds.

**7** Join us in welcoming new Foundation staffer Sabrina Lear.

# All For Arts Study Assesses Status of County's Arts, Cultural Landscape

The DuPage Foundation recently completed an inventory of arts and cultural organizations in DuPage County as part of its All for Arts Study which it launched last year to investigate the viability of establishing a county-wide arts council in DuPage County. The study, which lasted approximately nine months, is part of a multi-pronged approach to gather information about the arts and cultural needs of DuPage County. Data was collected and analyzed about the current state of these organizations in the County related to their programming, audiences, finances, fundraising, and people resources.

Cheryl Yuen, the All for Arts Study consultant and principal of Consulting for Creative Organizations, commented on the significance of documenting the extensive and growing levels of arts and cultural activity here in DuPage.

"This arts inventory is one of the first attempts to develop a comprehensive profile of arts and cultural organizations and the extent of their offerings in DuPage County," said Yuen. "It provides a benchmark for building awareness of the remarkable level of artistic activity available to area residents and their impact on the County's vitality—economically, socially and educationally."

What follows is a summary of the findings:

## BACKGROUND

76 organizations—51 arts organizations and 25 cultural organizations—from 23 communities participated in the arts inventory. An arts organization is defined as an entity whose mission focuses primarily on the arts. A cultural organization is defined as an entity whose mission is not directly focused on the arts, but uses arts activities to carry out its cultural

purpose.

## PROGRAMMING

- Among the 76 organizations, 66% provide music activities, 50% provide visual arts activities, and 42% provide theatre experiences.
- 76% of the arts organizations offer participatory activities (classes, workshops, lessons) or self-produced concerts, performances and plays.
- During the past five years, 95% of the 76 organizations reported increased or no change in programming levels.
- More than 90% of the 76 organizations collaborate with entities in and outside the arts.

## ARTS INSIDERS

During the past 12 months:

- 1400\* artists and arts groups were engaged by 72 organizations.
- 2,720\* individuals volunteered for arts and cultural organizations.
- 350\* individuals served on 44 arts organization boards.

## AUDIENCES

During the past 12 months:

- 1,595,940\* individuals participated in arts activities at 75 organizations (790,100 at arts organizations, 805,840 at cultural organizations).
- More than 85% of audience members attending arts and cultural organization activities come

from DuPage County.

During the past five years:

- 96% of arts organizations reported an increase or no change in public interest of their arts programming, of which at least 71% reported increased public interest.

## FINANCIALS

In fiscal year 2013:

- 26 arts organizations with reported expenses of more than \$25,000 had combined budgets totaling \$14.4 million.\*
- 16 cultural organizations reported expenses of \$2.23 million\* on arts programming.

During the past five years:

- 85% of organizations reported maintained or increased budgets of which about 50% reported increased budgets.
- 79% of arts organizations obtained contributed income from DuPage County sources.

During the past year:

- 6,000\* individuals contributed to 45 arts organizations.

A recommendation regarding the All for Arts study was made to the Foundation Board of Trustees in May. There was a consensus from the Board to explore appropriate next steps.

*\*These estimates were extrapolated from the low end of ranges used to collect data.*

## Foundation Relocates Office to Downers Grove

*(Continued from page 1)*

"We are very excited about the new office space and about all the possibilities that will be available to us," said Foundation President Dave McGowan. "I would like to thank the Space Planning Committee for their dedication in making this plan a reality and to all of the donors who made it possible. We are truly grateful for your support

and belief in what we do."

It is expected that the staff will be moved in by the second week of July. A grand opening event is being planned for later this summer.

To view a video preview of our new space, please visit the Foundation website at [www.dupagefoundation.org](http://www.dupagefoundation.org) and click on the video link on the home page.

# Awards Presented in the Spirit of Volunteers

Congratulations to Family Shelter Service, Fair Lady Productions and Naperville CARES on their receipt of the DuPage Foundation's 2015 Spirit of Volunteerism Awards. The Spirit of Volunteerism awards began in 2011 to recognize organizations which have implemented successful volunteer programs and have leveraged volunteers to enhance organizational outcomes.

The Spirit of Volunteerism recipients were selected through an application process. The Foundation received 33 grant applications which were sorted into three categories (small, medium, and large) based on the size of the organization's annual operating budget. A committee comprised of community volunteers reviewed each application to select the organizations that best demonstrated that volunteers are an integral part of their organization. One recipient was then selected from each category.

"We are delighted to be recognizing these organizations for their vibrant volunteer programs," said Barb Szczepaniak, Foundation director of programs. "And thanks to the generosity of a Foundation donor-advisor who values the importance and impact of volunteer services, these awards are even sweeter because they are accompanied by grants of \$30,000, \$20,000 and \$10,000, respectively."

The grants were personally presented to the organizations in May.

## Family Shelter Service

The vision of Family Shelter Service is to create a community that is free of domestic violence and is safe for all. Family Shelter Service recognizes that their own volunteers are a valuable resource and their best ambassadors.

In 2014, Family Shelter Service volunteers provided more than

*Naperville CARES received their award at a volunteer recognition event. Pictured are (l. to r.): Naperville CARES volunteers Pat Patton, Carol Althoff and Larry Althoff with Foundation Director of Programs Barb Szczepaniak.*



17,000 hours of service, which would be equal to eight full-time employees. These extraordinary volunteers facilitated Family Shelter Service's participation in the International Housewares Show, where vendors of the show donate their products to a not-for-profit organization.

Family Shelter Service's Spirit of Volunteerism Award grant will be used to develop a Community Ambassador program. This program will allow the agency to better utilize volunteers to help increase awareness of domestic violence and the impact it has on the DuPage community.

"We cannot address the growing numbers of domestic violence victims in DuPage County without the support of our community and volunteers," said Robbie MacRoy, director of resource development for Family Shelter Service. "We are honored to receive the Spirit of Volunteerism Award in recognition of our dedicated volunteers."

## Fair Lady Productions

Fair Lady Productions makes theater available to everyone who has a passion for the stage. Its flagship program, Kidz Kabaret, a non-audition children's theater group, is partnered with Center Stage Players, an audition-only youth community program and the Center Stage Theater, a community

performing arts center. Volunteers work more than 20,000 service hours per year to accomplish the mission of the organization.

Volunteers perform in key roles such as costume director, office manager, IT manager and grant coordinator and help young actors with costumes, make-up and hair, as well as daily office duties. All these tasks are undertaken by just 30 volunteers.

## Naperville CARES

The mission of Naperville CARES is to help local families in financial crisis meet their essential needs by providing emergency financial support and resources. With only one full-time executive director and two part-time positions, Naperville CARES' client program services and office administration functions are performed by volunteers.

The Naperville CARES Car Program is managed by a team of volunteers who work on receiving car donations and on the car repair aspect of the program, and help low-income families obtain or maintain working transportation needed to get to work. A long-time volunteer developed and implemented a new computer data base system which helps to streamline the client application process, allowing volunteers to spend more time with clients.



# DuPage Foundation Helps CASA of D

"I dream of blue ribbons on every tree in the county," said Lisa Drake, executive director of Court Appointed Special Advocates (CASA) of DuPage. Every April is National Child Abuse Prevention Month, and blue is the color associated with this cause.

Drake, who has been CASA's executive director for the past six years, strongly believes in the organization's cause, which is advocating for children.

"Court Appointed Special Advocates (referred to as "CASAs") are volunteers who are sworn in by a judge as 'Friends of the Court,'" she explained. "These CASAs are trained and supported by paid CASA staff to monitor court cases of the children assigned to them by the courts." The children can range in age from 0 to 18 and are adjudicated as abused, neglected and/or dependent by the juvenile court system. The CASAs are their voices.

CASA of DuPage received a \$20,000 grant from the DuPage Foundation's Spring Community Needs Grant Cycle. The grant was designated to fund training of volunteers to become advocates. Last September, CASA successfully

trained and swore in 21 advocates as Friends of the Court. In March, 16 new volunteers began pre-service training, and CASA offered 11 different continuing education opportunities for its advocates. The continuing education portion of ongoing CASA training is a requirement to comply with the National CASA standards.

"Our goal is to train 30 new advocates each year," said Drake. "We are already at 36 for this fiscal year."

CASA recruits its volunteers through service clubs, word of mouth and referrals. CASA of DuPage has two court supervisors in each courtroom to assist the CASAs with their cases.

"We try to find the best match possible based on how old the children are, the complexity of the case and the location of the foster home," added Drake. "However, there are other factors to consider as well when assigning CASAs." Once CASA is appointed and receives the case paperwork from the court, the case is assigned within a week. Each case is analyzed, and we aim to match the CASA with the appropriate case, based on experience, time commitment and type of case."

Once a case has been assigned a CASA, the CASA of DuPage advocate supervisor will contact the foster parents directly to arrange for a visit. The purpose of the visit is to establish a good working relationship with the foster parents and meet the children the CASA will speak for in court.

"CASAs will visit their case family at least monthly," said Drake. "This is where they glean information for their report as their objective is to report the facts about how the child or children are doing. The report

then goes to CASA's supervisor and ultimately to the judge, State's Attorney's office, Public Defender, agency worker and the child's Guardian Ad Litem (the child's attorney)."

"Based on their observations, the judge may order additional services for the child and/or foster family, such as counseling," said Drake. "The CASA reports on the child's progress in an unbiased fashion, whether positive or negative."

"Sometimes children are moved from family to family, to a new school and a new bed," said Drake. "These types of changes are especially difficult for the children."

"We're not looking for more clients to serve," she added. "We're looking for more friends."

The highest number of children served in a year at CASA of DuPage has been 370, and that was in 2014.

CASA of DuPage is a staff of seven people with 120 active volunteer advocates—trained individuals who are working tirelessly on their cases. Illinois is one of seven states that does not fund their CASA programs. CASA of DuPage County is 100% privately funded. Illinois CASA, an affiliate of National CASA, assists people who want to start a CASA program in their county.

"People don't understand why children need advocates," Drake said. "What they don't realize is that these children are hanging out in foster care while their parents try to get their act together, or don't. The goal of the Department of Children and Family Services is to keep families together. Last year the average case was 38 months long. That's a long time to wait."

"We are fortunate to be in DuPage County," said Drake. "We have generous donors and grantmakers who support us and believe in what



*Lisa Drake, executive director of CASA DuPage.*

# DuPage Represent Children in Court



*Juvenile Judge Robert Anderson swears in CASA volunteers as Friends of the Court.*

we do.”

A CASA will invest a great deal of time from beginning to end with each assigned case. What type of relationship is established between the CASA and the children? Drake commented that this is something everyone wants to know.

“It all depends on the case,” said Drake. “Once the case is closed, CASA is officially discharged and our work is done. There isn’t an opportunity to keep in contact with the family or client, as related to CASA’s appointment to the case. If an individual reaches out to us or his or her CASA, then the relationship may continue outside the court and outside of CASA,” she said.

“Once in a while an advocate will be contacted, sometimes several years after the case has been closed,” said Drake. “As the children grow up they may realize the impact and importance of their CASA and may call us to say ‘thank you,’ which is always a pleasant surprise and highlight for us—to know we made a difference.”

A majority of the children helped through CASA are under the age of 12. Many times, the advocate is the only person in the child’s corner.

“Often the CASA volunteer is the only constant in the child’s life as they go through this process,” said Drake. “In many cases, we are the one person the kids can count on, if they allow themselves to count on us.”

“Sometimes the kids don’t believe that we will be there for them,” said Drake. “I’m proud of the fact that we are able to serve 100% of abused, neglected and dependent kids in DuPage. Without us, the kids would not have a voice in court.”



## History of CASA

The first CASA program was founded by Judge David Soukup in Seattle, Washington in 1977. He was inspired to form CASA when he realized that he rarely met the children whose cases he was presiding over and had no knowledge of what the children were going through, their wants or needs. Today, a network of more than 940 program offices serves children in 49 states, according to the national CASA website.

The US Department of Justice has supported CASA advocacy since 1985 through its Office of Juvenile Justice and Delinquency Prevention.

Today, while every state has CASA organizations, not every county has one. In fact, of the 102 counties in Illinois, only 36 have a CASA program.

## CASA of DuPage

**Vision:** Every child has a right to a safe, permanent, nurturing home.

**Mission:** We recruit, train and support volunteer citizen advocates to effectively speak to the best interests of abused, neglected and dependent children in DuPage County’s juvenile court system.

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# Maximize Your Tax Savings With a Donor-Advised Fund

A donor-advised fund (DAF) can provide significant tax savings. A major advantage of the DAF is the ability to make a gift of appreciated securities (held more than one year) to the DAF and then direct those funds to charities over multiple years (all while getting an up-front tax deduction in the year of the gift and escaping income tax on the stock gain).

Multi-year income tax planning is the key to maximizing tax savings. This article details three situations that demonstrate how certain charitably-inclined taxpayers can reap increased tax benefits by utilizing a DAF.

## What is a Donor-Advised Fund?

The fastest growing type of charitable giving vehicle today is the donor-advised fund or DAF. A DAF is a philanthropic vehicle which allows donors to make a charitable gift, receive an immediate tax benefit and then recommend grants from the fund over future years.

DAFs are a popular giving tool at the DuPage Foundation as we currently have approximately 100 of them. Donors invest with the Foundation because we are a knowledgeable and trusted partner committed to honoring their charitable intent.

To establish a DAF at the Foundation, a \$25,000 minimum is required but may be achieved over a five-year period.

If you are interested in exploring a DAF with the Foundation, please contact Mike Sitrick, director of development, for a personal consultation at (630) 665-5556 or [mike@dupagefoundation.org](mailto:mike@dupagefoundation.org).

## The Retired Couple Taking the Standard Deduction (or itemizing and slightly over the standard)

Sam and Pam, a retired couple, donate \$5,000 each year to charity. Since retiring they have been taking the standard deduction on their tax return each year rather than itemizing their deductions because the standard deduction has been greater. For 2014 their itemized deductions totaled \$14,000 (inclusive of the \$5,000 to charity) while their standard deduction was \$14,800 (both are over age 65). In essence, they have not been getting any tax benefit for their charitable contributions.

What if, in 2015, Sam and Pam make their usual \$5,000 of charitable gifts, but they also set up a DAF and contribute \$25,000? Ideally this would be appreciated securities, but cash would work if they didn't have appreciated securities. Think of it as front-loading the next five years of charitable gifts (2016-2020). On their 2015 tax return they would deduct \$30,000 as charitable contributions. Their itemized deductions would be \$39,000 (factoring in their property taxes). They will obviously not take the standard deduction for 2015. In fact, they will exceed the standard deduction by about \$24,000. This is \$24,000 in charitable gift deductions they would not have received if they continued giving only \$5,000 per year. If they are in the 25% tax bracket, the extra tax savings is \$6,000. (This example assumes Sam and Pam are not subject to the Alternative Minimum Tax.)

Depending on their financial situation, Pam and Sam may opt to "front-load" even more of their charitable giving (perhaps 10 years) and fund the DAF with a larger amount to further increase

their tax savings.

The above planning technique would also work for taxpayers who itemize their deductions but do not exceed the standard deduction by the amount of their charitable gifts. If Sam and Pam's itemized deductions total \$16,800, then they are getting a tax benefit from only \$2,000 of their \$5,000 contributions and should consider a DAF to maximize the tax benefits of their charitable gifts.

## The One-Time Significant Income Event

Ben and Jen have a combined annual income of \$200,000 and normally donate \$6,000 per year to their favorite charities. They itemize their deductions each year on their joint tax return. 2015 is a significant income year due to a one-time large income event; in 2016 and future years their income should revert to the approximate \$200,000 level. Their marginal tax rate for 2015 is forecasted to be 40%; 2016 and future years are expected to be 25%. They plan to continue to donate around \$6,000 per year to charity.

Ben and Jen should consider a DAF for 2015 with the thinking they will "front-load" their future charitable giving. If they contribute ten years worth of gifts, or \$60,000, to a DAF in 2015 they will receive a 40% tax benefit, or \$24,000 in tax savings. Compare that to receiving a 25% benefit per year for each of the next ten years, and that 15% spread on \$60,000 equates to \$9,000 of extra tax savings in their pockets.

*(Continued on page 7)*



## Donor Advised Funds

(Continued from page 6)

### The Final Year of High Income before Retirement

Dan and Jan, both 59, are retiring at the end of 2015. They earn healthy wages and will be subject to a 40% tax rate on their 2015 joint tax return. They have built up substantial savings in after-tax accounts and in retirement accounts. They plan to defer retirement account distributions and social security benefits until age 70. It is forecasted that the only income in their 60s will be investment income and long-term capital gains. The majority of the investment income will be dividend income from stocks (as their retirement accounts house most of their fixed income investments). They plan to donate at least \$7,500 per year to charities. Their marginal tax rate in their 60s is projected to be 15%, but the projection shows that they will actually be paying zero federal tax because their taxable income is projected to be comprised entirely of stock dividends and long-term capital gains, which are currently subject to a 0% tax rate for taxpayers in the 15% bracket. As a result, it is projected that Dan and Jan will obtain no tax benefit from the \$7,500 per year in charitable gifts they plan to make over the next ten years. Well, what should they do? I think you know the answer.

Dan and Jan can contribute \$75,000 to a DAF in 2015 and obtain a 40% tax savings from the deduction. That's \$30,000 in tax savings compared to zero.

This may appear to be an extreme example, but it happens. A more common situation is where the couple's tax bracket drops in retirement years to 15% or 25%. In such situations the DAF still makes sense, but the additional tax sav-

ings would not be as significant.

Talk to your tax advisor about your specific tax situation and how and when a DAF could benefit you.

*Terry Cicero, CPA, CFP® is a principal at DiGiovine Hnilo Jordan & Johnson Ltd. in Naperville. Concentrating on taxation and financial planning, Terry works closely with privately-held businesses,*

*fiduciaries, estates, and individuals to help minimize their taxes and manage their wealth.*



## Lear Joins Foundation Staff

The DuPage Foundation is pleased to welcome Sabrina Lear to the staff. Lear was hired as our part-time administrative assistant and joined the staff in February. She reports to Foundation Director of Finance David Weisz.

Lear's position includes reception and administrative duties as well as coordinating volunteers.

Prior to joining the Foundation staff, Lear worked as an agricultural investigator for the Idaho State Department of



Agriculture (ISDA). Originally from Oregon, Lear loves gardening and farming. She graduated *summa cum laude* from Oregon State University with a bachelor's degree in crop and soil science.

"I love everything outdoors," said Lear. "I enjoy living in DuPage County because of all the forest preserves and the Prairie Path, which remind me of home," she said.

Lear also volunteers in development for the People's Resource Center and for the Gardenworks Project.

"By volunteering for not-for-profits it seemed like a natural transition for me to be working for one."

She and her husband Quinn live in Downers Grove.

## Please Remember Us In Your Estate Plan

*When making or updating your will, please consider a gift to The DuPage Community Foundation d/b/a the DuPage Foundation. Consult your estate planning attorney who can assist you in adding one of the following paragraphs to your will:*

"I hereby give and bequeath \$\_\_\_\_\_ to The DuPage Community Foundation d/b/a the DuPage Foundation to be used (for its general purposes) (for {specific purpose})."

**OR**

"I hereby give, devise and bequeath (the residue) (\_\_\_\_% of the residue) of my estate to The DuPage Community Foundation d/b/a the DuPage Foundation to be used (for its general purposes) (for {specific purpose})."

*If you are leaving the proceeds of an insurance policy or IRA assets to the DuPage Foundation, be sure to indicate this on the insurance or IRA beneficiary forms and not in your will because the insurance proceeds or IRA assets will be disposed of by the terms of the insurance policy or IRA document and not your will.*



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