MEMORANDUM

FALL/WINTER 2016 • VOL. XXXVIII

OUR WAY OF REMEMBERING



Robert Brent

The Robert E. Brent Memorial Endowment Fund was created to honor Robert E. Brent who served 28 years with the Aurora Police Department, including twelve years as Chief of Police. He passed away on May 5, 2016 at the age of 77. While with the Aurora Police Department, Bob implemented one of the area's first SWAT teams, served on the Presidential family and candidate protection details, and acted as

Chief of Detectives before becoming the youngest

Chief of Police for a city of Aurora's size in the

country at that time. Bob also served on the adjunct faculty of Aurora University and the Police Training Institute at the University of Illinois. An active and dedicated community volunteer and leader, Bob began serving as a Scout leader before he had any children of his own, and remained active in Scouting for many years. During his forty-four years with the Kiwanis Club of Aurora, he served as Club President and was Kiwanian of the Year. He was also responsible for the creation of the Golden K Kiwanis Club of Aurora. One of his proudest professional accomplishments was founding the Aurora Area CrimeStoppers. He was a long-time member of the Juvenile Protective Association, and an active member in the Illinois and International Associations of Chief of Police, along with many other professional and law-enforcement organizations. Bob served on the Community Foundation's board of directors from 2005-2013.



Sam Shelton

The Shelton Family Fund was established to honor the memory of Samuel Marston Shelton. The Fund provides charitable grants to local organizations and supports the Sam Shelton Scholarship Fund. Scholarships are available to St. Charles East students, adventurous by nature, who will be attending an out-of-state, four-year college or university. Sam Shelton was born March 11, 1997. He grew up in St. Charles and graduated from East High School in 2015. A natural athlete with

a competitive spirit, Sam played club as well as high school soccer but loved all sports, especially pickup basketball games. In high school, Sam developed a love for music, which became his focus by his senior year. He dreamed of one day DJ-ing all around the world. In August 2015, Sam enrolled at the University of Colorado Boulder and he was considering sociology as his major. In November, Sam was a passenger in a car that was hit head-on by a drunk driver. Never having regained consciousness, Sam passed away in January as a result of the traumatic injuries he sustained in the accident. Sam's friends and family remember him as a genuine, funny, and charismatic young man who brought energy and smiles everywhere he went. Sam was an effortless people person who always demonstrated deep loyalty to his tribe. His kindness and curiosity knew no bounds.



Cameron Pepera

The Cameron Pepera Memorial Foundation was created by the Pepera family in loving memory of their beloved son and brother, Cameron (2002-2015). The Pepera family's vision is to keep the memory of Cameron alive in the community and to help students in the area who may need additional support to have a fulfilling future after high school. They are also committed to the need for the medical community to be forthcoming about all the risks associated with epilepsy. Cameron Kevin Pepera was a 7th grader at Thompson Middle School in

St. Charles. He was a first degree Black Belt at LaFox Martial Arts and a member of the Thompson Cross Country team. Cameron suffered a stroke when he was born, and he spent his first eight days in the NICU. He was on medication to control seizures until he was five years old. He was weaned off of medication and was seizure-free until he was nine years old. Unfortunately, in 2011 he suffered two gran mal seizures in one day. For the next four years, he dealt with EEG's, CT scans, MRI's, hospital stays, numerous doctor visits, and different medications. In September 2015, Cameron suffered a gran mal seizure after he completed a home Cross Country meet. He passed away the next day. SUDEP, Sudden Unexpected Death in Epilepsy, is a phrase the family was unfamiliar with until it happened to Cameron. The Cameron Pepera Memorial Foundation is committed to advocating for disclosure and guidelines for managing the risk of epilepsy mortality.



Tom O'Malley

Weasel's Boy Scout Campership Fund was established to help Scouts with financial concerns attend summer camp. Tom O'Malley, known by his friends as "Weasel," was a long-time Scouter in the Aurora area. He felt that camping was essential for youth to get the most out of their Scouting experience. Fittingly, Tom was the Camping Chairperson for the local Foxfire District encompassing the Aurora area for many years, and always felt that Scouts should be able to go to

summer camp no matter their financial circumstances. He was passionate about Scouting and Native American culture, was a member of the Mascoutin Society, and was an East Aurora Sports Booster for decades. Tom was the Scoutmaster of Troop 22, located in Aurora/Montgomery, for 24 years. Tragically, he was struck and killed by a car after a Scout meeting in November of 2015. Tom was always busy and involved and found many ways to express his passions. He volunteered at the District and Council levels to promote camping. One of his most notable efforts involved using his cooking and organizational skills to provide meals for young Webelos Scouts during Webelos Weekends at Three Fires Council's summer camp, Camp Freeland Leslie.



Hunter Shodeen

The Hunter William Shodeen Memorial Fund was created as a memorial to Hunter William Shodeen by his family. Scholarships from this fund support student athletes from the Tri-City area. This fund will also support area non-profits working in the field of mental health. Hunter was a 2008 graduate of Geneva High School where he excelled in many sports. He graduated in 2013 from Northern Illinois University with a BS in Political Science. Hunter began his career in

Washington, D.C. as the Scandinavian Affairs Liaison in Congressman Randy Hultgren's office. He served as Kane County Field Office Manager for Bruce Rauner's campaign. Hunter most recently worked as Legislative Liaison for Illinois Commerce Commission. He was fun-loving and made friends easily and loved spending time with his family and friends. Hunter was a wonderful son, brother, uncle, grandson, nephew, cousin and friend and will be greatly missed.



Leon McNair

The Leon McNair Memorial Fund was established as a memorial to Leon McNair who passed away on July 3, 2016. McNair was born in Amsterdam, New York. He moved to Illinois where he attended Glenbard West High School. While in high school, he received the Most Valuable Player Award in Golf in 1959 and 1960. While attending Southern Illinois University, he played on the university's five-man golf team that won the NCAA Division II National Championship in 1964. In 1966, he received a

degree in advertising and public relations from the university. He went on to become the director of golf and manager of the Fox Bend Golf Course in Oswego for thirty-eight years. In October 2015, the Illinois Department of Transportation, by direction of Governor Bruce Rauner, designated a portion of Route 34 near the Fox Bend Golf Course as the "Leon McNair Highway" to celebrate Mr. McNair's induction into the Illinois Golf Hall of Fame. Mr. McNair served as president of the Wadsworth Golf Charities Foundation and the Illinois PGA. Additionally, he was a member of the PGA Education Committee, National Oldsmobile Scramble Advisory Board, and PGA President's Council on Growing the Game.



William Haven Bonner

The Bishop William Haven Bonner Scholarship Fund was created to ensure that Bishop Bonner's legacy of love and giving continues. Bishop William H. Bonner was born in Blytheville, Arkansas in 1921. He attended DuSable High School and Moody Bible Institute in Chicago. In 1942, he married the love of his life, Dorothy Mae Green, and the couple had four children. In 1949, Bonner moved his family to Aurora, Illinois and established the Greater Mount Olive Church Of God In Christ. Bishop Bonner won several awards and accolades,

including an honorary doctorate from the Trinity Hall Theological Seminary. Bonner Avenue and the Bishop William H. Bonner Park in Aurora were named in his honor. He was a pastor for seventy-two years and will be remembered for his constant giving. One of his favorite phrases was, "Giving is receiving." Bishop William Haven Bonner passed away August 29, 2016 at the age of 94.

Memorandum is published by the Community Foundation of the Fox River Valley.

Aurora Office:

111 West Downer Place, Suite 312 Aurora, Illinois 60506 (630) 896-7800

Geneva Office:

127 South First Street, Suite 215 Geneva, Illinois 60134 (630) 896-7800

www. Community Foundation FRV. org

The Community Foundation is a

non-profit, tax-exempt, philanthropic organization that administers individual charitable funds from which grants and scholarships are distributed to benefit the citizens of the Greater Aurora Area, the Tri-Cities, and Kendall County, Illinois.

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INTRODUCING NEW SCHOLARSHIP FUNDS



The Emily R. Frantz Scholarship for Public School Teaching Fund was established to provide scholarships to graduates of East Aurora High School who are pursuing a degree in education with a career goal of teaching in the public school system. Emily Ravlin Frantz was born in 1917 on a farm in Kaneville, Illinois. İn 1934, Emily was enrolled in her first year of college when her younger brother Lloyd became ill with polio. She had to stay home on the farm and help take care of him. Emily never went back to college, but she and her husband Tom made sure that all of their children graduated from college. Emily and Tom raised four children, Tom,

Jeffrey, Doug and Lois all of whom graduated from East High. Emily was PTA President of the Sugar Grove Grade School, Center School in Aurora, and East Aurora High School. She worked at the Beacon-News and later at Brady Elementary School in Aurora as a teacher's aide. Emily was a quiet person, very hard working, but preferring to be behind the scenes. She placed a high value on education, often saying, "It's one thing nobody can ever take away from you." Emily died in 2007 and not a day goes by that her children don't think of her with adoration.

The SGM Gissel Flannigan Rifles Drill Team Scholarship **Fund** was created to support scholarships for students of Marmion Academy who are members of its drill team. The Flannigan Rifles Drill Team was officially formed in September of 1947 and for generations has been the elite military unit at Marmion Academy. Sergeant Major John Gissel has been the drill team's coach since 1997. Under his direction and leadership, the team has grown into a national powerhouse competing all over America. In addition to the many awards that the team has won over the past



twenty years, SGM Gissel's legacy will be forever remembered in the young men who have grown and developed into men of strong character—men who will make a lasting impact on their community and their nation.



The Keyes2Life Scholarship Fund provides scholarships to high school seniors who have an interest in pursuing a health career and are dedicated to improving the communities in which they live. This dedication is demonstrated by providing letters of reference from community leaders and/or high school counselors as well as an original community project which answers the question, "What are your Keyes2Life?" Recipients are chosen by a panel of judges and awards are presented at the Keyes2Life Annual Scholarship Award Dinner. The Keyes2Life Scholarship was created by Dr. Corpia Keyes, a graduate of Northwestern University, Feinberg School of

Medicine who currently practices as an Internal Medicine Physician. Dr. Keyes is now a resident of the Fox River Valley community and provides in home services to individuals who would otherwise not be able to remain in the comfort of their own homes. A proud graduate of the Chicago Public School system, Dr. Keyes is dedicated to medicine, education, community and helping others accomplish goals once thought unattainable. This scholarship will not only provide financial assistance to our aspiring youth who exhibit the same dedication, but will also empower and encourage them to take the first step in impacting the communities in which they live.

The Richard J. and Irma E. Larson Scholarship Endowment Fund was established to help Aurora area high school graduates further their education in the fields of law, teaching, Christian ministry and agriculture. Richard, better known as Dick, and Irma are both graduates of Wartburg College in Waverly, Iowa. Dick practiced law in Aurora for 31 years and assumed the bench in the Sixteenth Judicial Circuit in February 1991. He retired as Circuit Judge in November 2008. Irma taught English at schools in Iowa and Minnesota and one year at West Aurora High School. After raising her children, she taught visually impaired for 18 years. Dick served on the boards of Rush Copley Medical Center, the Association for Individual Development, the Aurora Area United Way (now known as the Fox Valley United



Richard & Irma

Way), Mental Health & Mental Retardation, Inc., Prestbury Citizens Association, and the Wartburg College Alumni Association. He is a member of the Batavia Rotary Club and active in Rotary District 6440. Irma has served on several community boards, including Child Welfare, the Aurora YWCA, P.E.O. Chapter DD, and The Mid-West Early American Pressed Glass Club. After retirement, she volunteered as a Court Appointed Special Advocate for nine years.



The Knights of Columbus Matt Draper Scholarship Fund was created by the Oswego Knights of Columbus to support its Matt Draper Scholarship. The Matt Draper Scholarship honors a graduating senior who has experienced an adversity during his or her high school years. Matt was injured in a diving accident, leaving him a quadriplegic for eleven years prior to his death at the young age of

33. Matt faced adversity and obstacles dealing with simple everyday tasks. He worked every day toward accomplishing his goals and dreams. Matt's courage inspired the scholarship. The Knights of Columbus worked closely with the Oswego Community and the OHS Building Trades to build a handicapped accessible addition to the Draper Home for Matt. Over 100 Volunteers and many man hours, along with financial donations, made the addition possible. The 2016 Knights of Columbus Matt Draper Scholarship winners were presented with their awards at the Senior Awards Nights at Oswego High School, Oswego East High School and Plainfield North High School.

ENDOWMENTS ARE FOREVER

"Several years ago, my husband and I established an endowment fund in our names within the Community Foundation. We realized that our time on earth is limited, so we made the decision to create a lasting legacy that would both serve the community and preserve our names."—Sharon Stredde, president emeritus of the Community Foundation.

Have you ever thought about a future that doesn't include you and your loved ones a time when your names have been forgotten? Through the Community Foundation, you will be remembered forever through the creation of

> your own named endowment fund custom-designed by you to fulfill your charitable objectives in perpetuity.

It is easy to establish a permanent fund in the name of you and/or your family by contacting our president, Jeffrey Hartman at (630) 896-7800.

A HISTORY OF WEST AURORA **SCHOOL DISTRICT 129**

In 2016, the Community Foundation of the Fox River Valley partnered with the A+ Foundation for West Aurora Schools in preserving the history of West Aurora School District 129. Together they produced a collection of photographs, biographies, a video and more highlighting the impressive history of the West Aurora schools. Representatives of the Community Foundation researched and prepared profiles on the individuals for whom the West Aurora Schools have been named. The Community Foundation also assembled a photographic remembrance of the school district. The historic photos were gathered from West Aurora High School EOS Yearbooks and School District 129 archives. Other photos were courtesy of the Aurora Historical Society, Aurora Beacon-News and Messenger Public Library of North Aurora. Sharon Stredde, Community Foundation president emeritus, researched and authored a video highlighting the 180-year history of the West Aurora

Schools. These resources are available on our website at go.cffrv.org/ WestAuroraHistory. A DVD of the video can be purchased at the Aurora Historical Society's Museum Store, located in the David L. Pierce Art and History Center at 20 East Downer Place, Aurora.

THANKING THE AGENCIES THAT SERVE OUR COMMUNITY

This year the Community Foundation began a new initiative to thank the nonprofit organizations that serve our area. The goal is to meet with these organizations to learn more about what they do and their missions as nonprofit organizations. Each quarter, the Community Foundation selects the party recipient from the agencies that follow the Foundation on Facebook. To date, the Foundation staff has brought lunch to the Humane Society of Aurora, Lazarus House and Fine Line Creative Arts Center. They also

provided breakfast for a SPARK Aurora Early Childhood Collaboration community meeting. "These parties are the Foundation's way of giving back to the nonprofits of the Fox River Valley," noted Community Foundation president Jeffrey Hartman. "More than that, the events are a great opportunity to strengthen the important relationship between the Foundation and the agencies that serve our community."



NEW FUNDS ENRICH OUR COMMUNITY

The Water Street Studios Endowment Fund was created by Water Street Studios. Located in Batavia, Water Street Studios is a nonprofit organization committed to making the creative arts accessible to the Fox River Valley. A gift to this fund will help assure that this vibrant hub for the appreciation, creation, education and support of the arts, and its core community of artists, students and patrons will continue to grow, thrive and enrich the lives of everyone in our community.

The Wayne & Karin Greenawalt Family Fund was created to provide ongoing financial support for Wayside Cross Ministries in Aurora. This Christian ministry, originally named Wayside Cross Rescue Mission, was established in 1928 to serve transient men. Today, Wayside Cross serves not only men whose lives are troubled and in crisis, but also homeless women and children, at-risk youth, people behind bars, and low income families. Wayne Greenawalt



Wayne and Karin Greenawalt

was called to be the Executive Director of Wayside Cross Ministries in 1984, a position he held for twenty-six years. Originally from Philadelphia, Wayne is a graduate of Wheaton College and Gordon Conwell Divinity School. He was ordained to the Christian ministry in 1968. He served as Navy chaplain and pastor of churches in Vermont, Connecticut and Pennsylvania before assuming his position as ministry head of Wayside Cross Ministries. Karin Greenawalt is originally from Vermont. She is a graduate of Eastern Connecticut College. She is a kindergarten teacher at Aurora Christian School where she has served for more than thirty years.



Marie Wilikinson

The Marie Wilkinson Legacy Fund was established to help with underwriting expenses related to the historical preservation and promotion of Marie Wilkinson's legacy, beginning with a historical autobiography. Marie Wilkinson (1909-2010) devoted her life to causes that advance the dignity of all people in the City of Aurora. She established the Marie Wilkinson Food Pantry and later the Marie Wilkinson Child Care Center. She was responsible for the formation of the Aurora Human Relations Commission in 1964, an organization she chaired for over thirty years. Marie Wilkinson's influence was so far-reaching that a park was named in her honor.



CELEBRATING OUR GRANTEES

The Community Foundation held its first Grantee Recognition Ceremony on Thursday, June 30, 2016 at LivingWell Cancer Resource Center in Geneva. The event celebrated twenty local social service, health, education and arts agencies that were approved a total of \$285,624.00 in grants for various capital projects. Nearly sixty community members attended the ceremony. Board members, executive directors and key staff of local agencies were recognized for their ongoing service to our community. Foundation president Jeffrey Hartman spoke about the commitment that each of these agencies and representatives make on a daily basis. He also thanked the many donors that support the Foundation and its grantmaking program. Foundation board member Austin Dempsey presented information about trends in the grantmaking program over the past five years. The Spring 2016 grant cycle saw three times as many applications as the previous year. Another Grantee Recognition Ceremony is planned for January 2017 to honor this fall's grant recipients.

New Funds Support EDUCATION INITIATIVES



The East Aurora GreenLab Fund was created to support the Fred Rodgers Magnet Academy of East Aurora in building GreenLab an indoor/outdoor learning greenhouse laboratory. This "GreenLab" will give students hands-on opportunities to explore the latest in green energy, wastewater treatment,

and horticulture technologies. The East Aurora GreenLab will cultivate a curiosity that could have a lifelong impact and make generational changes in a low-income community. The Fred Rodgers Magnet Academy serves students in grades 3-8 who are academically talented and have an interest in STEM (science, technology, engineering, and math) areas. The lab will also provide opportunities for high school students to have an authentic lab experience and the resources to take Advanced Placement Environmental Science, and conduct independent research projects. Your donations to the East Aurora GreenLab Fund can be the seeds that cultivate an amazing learning experience for East Aurora students.

A+ Foundation for West Aroura Schools created two new funds this year. The A+ Foundation for West Aurora Schools Reading Initiative Fund was established to support West Aurora School District's Literacy Through the Arts After-School Program. Literacy Through the Arts utilizes poetry, music, and visual arts as avenues to increase student achievement in reading. The program is designed to build off of kids' inclination towards the arts in support of literacy skills. Students discover that the passion generated from art, music, and poetry during an after school program can be transferred to the reading skills they learn from their classroom teacher during school hours. The A+ Foundation for West Aurora Schools High School Science



Fund was created to honor Richard "Dick" Ebeling, a retired science educator from West Aurora High School. Dick was instrumental in designing alternative methods of teaching the physical sciences. He worked on the adoption of a new K-6 science education program, implementing foundations for science in those grades that fostered understanding and mastery of the sciences in the high school. The West Aurora science enhancement project includes purchasing new science and technology equipment, funding classroom structural changes to accommodate collaborative furniture, and funding a new chemistry room.

IN MEMORIAM

The following friends of the Community Foundation passed away since our last publication. Their families requested that donations be made to the Foundation in honor of their loved ones. The funds to receive the donations are listed below the picture. Please visit the fund pages on our website for more information.

CommunityFoundationFRV.org, Foundation Funds—See All Funds



A+ Foundation for West Aurora Schools



Geraldine E. "Gerri" Pilmer (November 8) Marvin F. and Geraldine E. Pilmer Scholarship Fund



Dolores J. Doeber (March 1) Doebert Family Scholarship Fund



Carmen L. Guerrieri (March 23) Mary S. Bertolini Hope Advisory Fund



(March 26) Mayor Albert D. & Mary Ann McCoy Advisory Endowment Fund



(May 5) Robert E. Brent Memorial Fund



Leon McNair (**July 3**) Leon McNair Memorial Fund



(July 7)
Edward and Genevieve Jungels Scholarship Fund



Annabelle Nelson (August 12) Donald E. & Annabelle Keefe Nelson Scholarship Endowment



(August 23) Robert J. and Mary Jayne Pooley Endowment Fund



Bishop William H. Bonner (August 29) Dorothy Mae Bonner Memorial Scholarship Endowment Fund



(September 26)



(October 19) Family Endowment Fund

More information about these individuals and funds can be found on our website.

www.CommunityFoundationFRV.org

Foundation Funds—See All Funds

VIDEO HISTORY SERIES

Through a generous grant from the Dunham Fund, we have produced twenty-seven videos for the community over the past five years. This service is available to all who maintain endowment funds within the Community Foundation. New videos produced in 2016 include a Tribute to Eleanor C. Hungar, a History of West Aurora School District 129 and Aurora, Illinois Industry

in the 20th Century Part II: Factory and Office Equipment Industries. Following are those who are honored through our video project.



Individuals/Families

Dr. Bernard Cigrand Walter Deuchler Dunham Family Howard Gillette Virgil Gilman Hermann & Rita Golter William Greene

Organizations

Aurora, Illinois Industry in the 20th Century: Construction Equipment Industries Aurora Police Department Community Foundation Fox Valley Orchestra

Hipp Family Don & Marie Marzuki Charlotte Reid Edna Rollins Edward & Sharon Stredde Ruth Wagner Judith Whinfrey Marian Winteringham

Juvenile Protective Association Kiwanis Club of Aurora, Illinois New England Congregational Church Paramount Theatre Woman's Club of Aurora

West Aurora High School



All videos are available to view on our website: www.CommunityFoundationFRV.org Communications—Video Histories

LEGACY SOCIETY

We gratefully recognize the following individuals who remembered the Foundation with a bequest from their estate or who have indicated that the Foundation has been named as a future beneficiary of their estate. These special community benefactors have enriched the lives of others through their concern for the charitable needs of our community. If you have included the Foundation in your estate plan, please consider becoming a member of our Legacy Society. We would sincerely appreciate the opportunity to pay tribute to your thoughtfulness.

Gerald D. Abel Patricia Abell Alice E. Allen Stephen J. Andras Nanci Sue Anfinsen Identa M. Austin Alma L. Bachert Dr. William J. & Doris M. Ball Dr. Carl H.H. & Anne M. Baumann Mary Hogan Bencini William W. Boden Mary J. Boland Helen A. Brackney John A. Brennecke Margaret Brennecke Alicemae Brown Lorraine B. Bryant Sherry L. Bryant Jeffry A. & Patricia E. Butler Charles & Josiedell Carnes Mary R. Chapman Howard E. Charles, Sr. Glenn D. & Leola M. Commons James S. Copley Roy E. Davis Herman A. Dickes Iames Dorion John S. Dunham Howard C. Eagle Barbara K. Engelbracht Viola Erlenborn Tish Evers Edward H. & Frances M. Fauth James H. & Ione P. Fitzgerald Francis A. Geib Dr. & Mrs. Howard E. Gillette Colonel Sidney Ginsberg Margaret F. Glenn H. Linton & Sue Graham William B. Greene Kenneth G. Grueter Vernon H. Haase Ruth N. Hamper Josephine M. Hancock

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David B. Perry Dortha Pooley Alma A. Price Ralph C. Putnam, Jr. Evelyn E. Rackmyer Irene M. Raymond Janet Irene Raymond Lydia B. Raymond Gary A. & Mary Ruth Roberts Edna M. Rollins Allan L. Schoeberlein Fred W. Schussler Lillian R. Schwarz Robert G. Schweitzer Mildred E. Shambo Elizabeth Knell Shepard Katharyn Simons Beverly R. & Ruth H. Skaggs Lewis B. &

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Paul Francis &
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Lucius A. Thomas
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June Z. Orr

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Martha W. Peffers

Dorothy L. Perkins

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RECORD SCHOLARSHIP SEASON!

More than \$670,000 in scholarships have been awarded to 346 students for the 2016-2017 academic year. Additionally, the Foundation is proud to announce that over the next four years, the total projected awards for these scholarships is nearly \$1.04 million! This level of support would not have been possible without donors who created charitable funds within the Community Fundation. Thank you to the community for being our partner in serving the charitable needs of local citizens. Our 2016 scholarship recipients are listed on our website. Scholarship applications for the 2017-2018 school year are available at go.cffrv.org/Scholarship2017.

Why I Chose To Be A Community Foundation Director

I chose to be a director with the Community Foundation of the Fox River Valley because I have a passion to assist young students in fulfilling their professional dreams. My first exposure to the Community Foundation was during my term as the Chairman of the Aurora Kiwanis Club in the early 2000's. I worked closely with the Foundation in managing the Kiwanis scholarships. When I was asked to consider a board seat ten years later, it was an easy decision. My involvement with the scholarship



John A. Dieterio

process has been very rewarding. I'm always inspired by the number of Community Foundation scholarships that have been established for the students of our community. I'm proud to be associated with such a great foundation.

\$25,000 CHALLENGE GRANTS

—DEADLINE IS DECEMBER 31 2016—

Challenge grants of \$25,000 were awarded to eighteen agencies that maintain endowment funds within the Community Foundation. As the challenges are met, the result will be an additional \$50,000 in each agency's fund. These funds then will yield increased levels of needed income for programs and special projects. Congratulations to the following organizations and best wishes in meeting the challenge.

- A+ Foundation for West Aurora Schools*
- Association for Individual Development*
- Aurora Area Interfaith Food Pantry*
 Aurora East Educational Foundation*
- Aurora Historical Society*
- Aurora Public Library Foundation
- Aurora University*
- CASA Kane County*
- Equine Dreams
- Fine Line Creative Arts Center
- Fox Valley Orchestra
- Fox Valley Entrepreneurship Center
- Hesed House
- Suicide Prevention Services
 TriCity Family Services
- TriCity Family Services
- Water Street Studios*
- Wayside Cross Ministries*YWCA Aurora*
 - * Have met challenge

SOUND FINANCIAL PLANNING

Careful estate planning is important to your family and to the charities you support. It is possible to provide for charity while protecting your hard-earned dollars for the future benefit of loved ones. We sincerely hope that the following gift planning techniques will prove helpful to you.

- Appreciated Assets: If circumstances permit, individuals should donate appreciated assets when making charitable donations. The donor of such assets can deduct the full fair market value of the gift and avoid a capital gains tax on the appreciated amount of the securities.
- ➤ IRA Charitable Rollover: For the past several years, individuals who were 70½ years of age or older were able to contribute up to \$100,000 from their IRAs to eligible charitable organizations. These donors could not take charitable deductions for their contributions, but the gifted assets were not taxed as income. On December 18, 2015 the President signed the PATH Act making this special provision permanent.
- ➤ **Highly Taxed Assets:** When preparing an estate plan, it is preferable that charitable distributions be made from IRAs or other assets on which income tax will be due upon death. Distributions of such assets to charity are not taxed. These same assets bequeathed to heirs will incur income tax. When leaving a bequest to charity, consider distributions from highly taxed assets.
- Funding Charitable Remainder Trusts: If an individual has substantial funds in an IRA, he or she may wish to contribute a portion of the funds to create a charitable remainder trust. The charitable deduction helps to cover a portion of the income tax due, removes the asset from the estate and generates income in retirement. Upon death, the CRT would create a named fund for the donor and his or her family.
- ➤ Gifts of Real Estate: There are advantages to gifting one's home to charity while reserving the right to live in the home until death. As with all estate planning, the rules are complicated and require the assistance of qualified legal advisors.