

# Community Connections

A publication of the Wayne County Community Foundation

Spring 2013

## Engaging Youth in Philanthropy

### WCCF establishes Youth Foundation

Undertaking a new and exciting initiative, the WCCF has kicked off its inaugural year of the Wayne County Community Youth Foundation (YF). With the help of area high school principals and counselors, and the College of Wooster's Department of Experiential Learning, the WCCF has twenty-one energetic and engaged student advisors.

The YF's main objective is to provide educational and practical experience in how a community foundation operates for the purpose of getting students involved in local "structured" philanthropy, including the evaluation and awarding of grants to local non-profit organizations for projects that benefit Wayne County youth...excluding scholarships.

The focus of this hands-on leadership development opportunity consists of the below listed experiences and activities:

- Learn how "structured" philanthropy is more sustainable than "reactive" or "ad-hoc" philanthropy.
- Research local charitable needs that benefit youth.
- Find out about non-profit organizations and their focus on youth or related programs.
- Evaluate the differences between community and private foundations.
- Understand the gift acquisition process.

- Discover the influence of financial investments on structured philanthropy.
- Determine how government regulations impact philanthropy.
- Operate their own grant application cycle, evaluate grant requests, and make award recommendations.
- Make grant award presentations.
- Be able to research and write a grant application.

Since this is a two-year commitment, we were looking for high school juniors and second year college students for maturity and continuity. After we get through our first class, we'll have enough experience to determine whether we can include students from our 2-year college programs at UA Wayne College and OSU-ATI.

The YF meets 8 times per year with Ferenc M. Relle, Jr. acting as facilitator and being assisted by WCCF Trustee Deanna Troutman. "If our first meeting is any indication of how well these students interact and respond, then we have a strong group of future community leaders, volunteers, and philanthropists in the making," said Relle

Please see page 3 for a listing of YF student advisors.



Wayne County  
**COMMUNITY FOUNDATION**  
SHARING YOUR LIFE WITH SOMEONE YOU MAY NEVER MEET®

## Executive Director's Message



By the time you read the next Foundation newsletter, it will be penned by a new executive director as they take the leadership reins of this wonderful community experiment in structured philanthropy.

While my various career choices have provided me with different types of rewards, this one has been by far the most satisfying because each and every day, we are helping people get closer to their dreams for a better education, or being helped by the many service agencies in our community, or conserving a portion of our precious environment or exposing our youth to the wonders of the arts, music, and culture and the list goes on and on and on.

During my tenure, I have experienced the highs of a growing economy and the lows of a depressed one, still struggling to fully recover. But despite all the challenges of the soft economy, I am especially proud of our Board, who continued to support our grant making efforts. In fact, since fiscal 2007, we have made nearly 3,700 grant and scholarship awards valued at nearly \$21 million.

Our growth mirrors your confidence in the Foundation and by the end of March our assets will have topped the \$50 million benchmark with nearly 350 funds, of which 101 are for educational scholarships. None of which is possible without your generous support.

I really appreciated your confidence and encouragement. While it has been an honor serving the Foundation as its executive director, I am very excited about the Foundation's decision in creating a youth foundation to help perpetuate local structured philanthropy. After you read the story about its goals and expectations, you'll probably be hearing from me again.

Thank you and may you continue to "share your life with someone you may never meet."

Respectfully,

A handwritten signature in black ink, appearing to read "Ferenc M. Relle, Jr.".

Ferenc M. Relle, Jr.  
Executive Director

### Bates Scholarship marks 20<sup>th</sup> anniversary

This year celebrates the 20<sup>th</sup> anniversary of the Roy S. Bates Scholarship. Since its inception, the scholarship has made 128 awards totaling over \$220,000 to athletic scholars throughout Wayne County. Currently it is providing eight outstanding student athletes the opportunity to further their academic and athletic achievements with a \$2,500 scholarship.



A banquet honoring this year's honorees will be held on Monday, April 15<sup>th</sup> at 6:00pm. The event will be held at the Kidron Community Center and will feature two-time Cy Young Award Winner Denny McLain as the key note speaker. Tickets for the dinner are available, for \$30 per person, by contacting Dean Chance at 330.264.5423.

WCCF is also accepting donations for the Bates Scholarship. As a thank you for your tax-deductible contribution to the Roy S. Bates Scholarship Fund, we'll send you a copy of the book "Thank You, Coach Bates". This book is not for sale and is only available through the WCCF to anyone making a threshold contribution of either \$1,000 or \$100 to the Roy S. Bates Scholarship Fund. For more information on the scholarship, or any of the over 100 scholarships available through the Foundation, please contact us at 330.262.3877 or visit us online for a complete listing.

## New funds created to strengthen the community

Since the last issue of our newsletter, several new funds have been created at the Wayne County Community Foundation by generous donors who strive to make our community a better place.

### Donor-Advised Funds

*Mary V. Eberhart Family Learning Fund* was established for general charitable purposes with an emphasis on establishing and/or improving family and childhood learning initiatives supporting literacy, comprehension, and communication skills.

*Richard D. Gates Fund* will support general charitable purposes.

### Agency Funds

*Congress Community Church Operating Fund* was established to provide financial support to the Congress Community Church, located in West Salem, Ohio.



Weimer Fund is a permanent endowment established to provide charitable assistance to the Wooster Township Fire and Rescue Association.

Wooster Township Fire & Rescue was established to provide support to the preservation and protection of life and property and for the promotion of cooperation and good fellowship among all members of the organization.

For more information on establishing a fund, or contributing to an existing fund, please contact the Wayne County Community Foundation at 330.262.3877 or [wccf@sssnet.com](mailto:wccf@sssnet.com).



### Youth Foundation Members



**From top, left:** Jeff Burkholder, Northwestern; Brian Crum, Wooster; Joellen Eades, Central Christian; Maddie Flynn, COW; Nataliya Gaydey, COW; John Goff, Wooster; Logan Hanreck, Smithville; Michael Hubray, Northwestern; Kendall Kehres, Chippewa; Sara Landis, Orrville; Ashton Lowe, Chippewa; Jeff May, COW; Samantha Murdock, COW; Jon Poorman, Dalton; Kendra Romanchik, Wooster; Sarah Roth, COW; Allie Spears, Dalton; Craig Stout, Chippewa; Will Sumser, Dalton; and Tommy Weiner, Smithville. Not pictured, Taylor Lott, Rittman.

## Community Memorial Fund Established Honoring your loved ones.

Giving a gift in honor or memory of a loved one to the Wayne County Community Foundation is one of the most meaningful ways to celebrate a life.

To make it easier, WCCF has established the Wayne County Community Memorial Fund to give anyone the opportunity to honor or memorialize a loved one, a colleague, a client or a friend with a gift that will make a difference in our community.

### **Memorialize...**

One of the greatest ways to remember a deceased friend or loved one is by making a memorial donation to your Wayne County Community Foundation through the Wayne County Community Memorial Fund. Your donation will serve as a celebration of lives well lived, and memories that gladden those who are still here.



### **Honor...**

What to get the person who has everything? How about a contribution in their name that will improve the quality of life in Wayne County! A friend's wedding, a milestone anniversary, the retirement of a colleague – these are just some of the occasions that you might want to mark with a gift to the Wayne County Community Memorial Fund in their name.

### **How do I give?**

It's simple! Just write "Community Memorial Fund" and the name of whom the gift is honoring in the memo line of your check. Provide us with the reason you're giving in their honor or memory and we'll handle the rest. When donations are made to honor or memorialize a loved one, the honoree or family is notified of your gift, but not of the donation value.

Your tax-deductible memorial donation may be made in any amount, at any time. Contributions will be pooled with all other gifts to provide grants to local nonprofits that assist our needy neighbors and help enrich the quality of life in our communities.



Over 800 people were in attendance when Quota International of Wooster received the WorthyWorks Award at the Wooster Area Chamber of Commerce's Annual Dinner.

Quota received the award for its efforts to provide services to the deaf and hard-of-hearing and those with speech problems.

President Brenda Cherry (center) and Vice President McKenzie Haiss (right) received the award from WCCF Executive Director, Ferenc Relle, Jr.

## A Place Like Home Constructions nearing completion

Hospice & Palliative Care of Greater Wayne County is nearing the completion of their new facility, *A Place Like Home*. This new facility, set to open in Summer 2013, will allow patients and families to stay close to home and close to those who support them in times of difficulty. It will be a very home-like environment where patient and family comfort will be emphasized. The quiet natural setting, with the pond and gardens that attract birds and butterflies, will be a soothing and healing gift to those who may be restless or are experiencing the effects of stress, anxiety or sadness. It is a gift to the Wayne County community.

It isn't too late to get in on giving to this gift to our community. There are still several naming opportunities left for those who may want to give a larger gift. But no gift is too small. Every single gift is valuable and greatly appreciated.

All gifts should be made out to the Wayne County Community Foundation, *A Place Like Home Capital Campaign*, 517 N. Market St., Wooster, OH 44691. If you would like more information about Hospice or *A Place Like Home*, please call Colleen Nettleton or Mac Hawkins at the hospice office. (330.264.4899 or 800.884.6547)



**Congratulations** to WCCF Board of Trustee Mark Auble on being named the *2012 Paul Powell Citizen of the Year* by the Orrville Area Chamber of Commerce.

Mark is a member of Trinity United Methodist Church and the Orrville Rotary Club and is active in the Orrville Area Boys and Girls Club, the Wayne County Community Foundation, and many other community organizations. He will be honored at the Chamber's annual dinner on April 2<sup>nd</sup>.

## Presentations

Do you have a group or organization that is interested in learning more about the Wayne County Community Foundation or how to qualify and get grant awards? We'd be glad to present! Contact us at 330.262.3877 or [wccf@sssnet.com](mailto:wccf@sssnet.com).

## Fall Grants Deadline

Due to the holiday, fall grant applications will be on Tuesday, September 3, 2013. They must be submitted by Noon. WCCF applications must be submitted electronically. Applications for the Laura B. Frick Charitable Trust should be submitted to Stephen Kitchen, Senior Trust Advisor, PNC Wealth Management, 112 W. Liberty Street, Wooster, OH 44691. For more information, please visit us online.

## Competitive grant applications move online

WCCF's semi-annual competitive grant making cycle has moved online! Grants are limited to activities and organizations benefiting the Greater Wayne County Area. WCCF makes grants only to organizations that are recognized by the IRS as nonprofit, tax-exempt, charitable organizations; or to qualified governmental agencies. WCCF does not make grants to individuals. Easy step-by-step instructions are available online.

## Save the Date!

The 2013 Annual Dinner will be held on Wednesday, October 9<sup>th</sup>. More information coming soon.



# American Taxpayer Relief Act of 2012

## How does it affect your charitable giving?

Meaden & Moore recently presented to the WCCF Board of Trustees the implications of the American Taxpayer Relief Act on charitable giving. Below is a summary of that presentation.

After much contention, the American Taxpayer Relief Act of 2012 was signed into law in January. The Act avoids automatic sunset provisions that were scheduled to take effect after 2012 under the Bush-era tax cuts. Although the Act is not comprehensive tax reform, it is a positive for many taxpayers. Here are a few of the law changes affecting your charitable contributions:

### **Itemized Deduction Limitations**

The Act reinstated the “Pease Limitations,” reviving the itemized deduction limitations by reducing otherwise allowed deductions by 3% for individual taxpayers with adjusted gross income (AGI) of greater than \$250,000 and married filing jointly taxpayers with an AGI greater than \$300,000.

This reduces the total amount of a high-income taxpayer's otherwise allowable itemized deductions by 3% of the amount by which the taxpayer's AGI exceeds an applicable threshold. Itemized deductions cannot be reduced by more than 80%. Amounts claimed for medical expenses, investment interest, losses due to wagering or casualty and theft are excluded – but not charitable contributions.

### **Long-Term Capital Gains and Qualified Dividends**

The Act maintains the preferential 15% rate for individual taxpayers earning less than \$400,000, or \$450,000 if married filing jointly. Those earning more than the threshold will pay a 20% rate. Under the Patient Protection & Affordable Care Act, single and joint filers will also pay a 3.8% tax on the lower of net investment income or modified adjusted gross income in excess of \$200,000 (individual) or \$250,000 (married filing jointly).

### **Gift and Estate Taxes**

While the tax maintains the exemption amount at \$5,000,000, indexed for inflation (this equaled \$5.12

million for 2012; the numbers are not in yet for 2013), the top gift and estate tax rates increased from 35% to 40%. The Act also continues the portability feature, allowing the estate of a spouse to transfer the unused exclusion to the surviving spouse.

### **IRA Charitable Rollover**

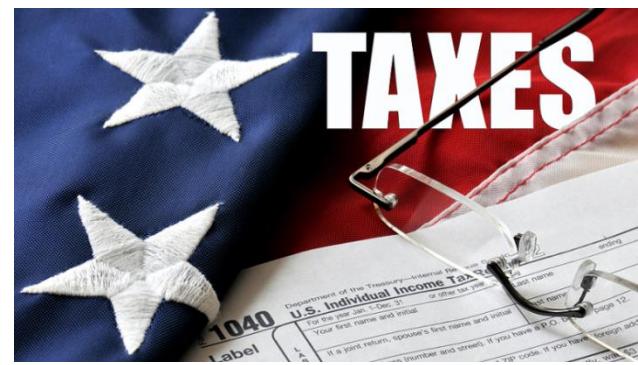
The IRA Charitable Rollover allows individuals over age 70½ to directly transfer up to \$100,000 per year from an IRA account to one or more charities. This transfer counts toward the minimum required distribution rule for IRA accounts. The Act extended the IRA Charitable Rollover for 2012 and 2013.

### **Conservation Easements**

Extended through December 31, 2013, this special rule for contributions of capital gain real property for conservation purposes allows the contribution to be taken against 50 percent of the contribution base. The Act also extends for two years the special rules for contributions by certain corporate farmers and ranchers. The special rule therefore allows for a larger charitable contribution.

### **S Corporation Basis**

The Act extends for 2012 and 2013 the basis adjustment to stock of S corporations making charitable contributions of property. The shareholder's basis in their stock is only reduced by their proportion share of the basis of the contributed property, or charitable contribution.



The Wayne County Community Foundation does not provide tax advice and encourages donors to consult their accountant, financial advisor, or tax counsel, regarding all tax matters related to charitable gifts to the Foundation.

## Relle to Retire at Mid-Year

Ferenc M. Relle, Jr. announced his retirement plans at a recent meeting of the Wayne County Community Foundation (WCCF) Board of Trustees. He began in March of 2007 and is the fourth executive director in the WCCF's 34 year history.

"Over those years, the WCCF has been very fortunate in having the right director at the right time, beginning with Bob Seiwert," said J. C. Johnston III, WCCF President of the Board of Trustees. "Each brought their own skill sets at a time in our evolution when we needed them most."

"Ferenc has been an excellent spokesperson for local philanthropy and has become the face of the Foundation. The community's awareness of the Foundation has steadily grown with improved PR, vibrant and informative promotional materials, and a new well-designed and interactive web site. His marketing skills brought the Foundation into the 21st century and greatly enhanced its profile in the community, which helped assets of the Foundation to grow to nearly \$50 million in 335 separate funds. We asked Ferenc to remain, but he and his wife, Candy have some well-deserved retirement plans," Johnston added.

While Relle will officially retire as the WCCF's full time executive director at the end of the WCCF's June 30 fiscal year, he will remain on staff as the part time youth advisor for a newly created Wayne County Community Youth Foundation, within the WCCF. It will provide local high school and college students with practical experiences on the benefits of community-based foundations for the purpose of getting students involved in local structured philanthropy.

Relle is co-founder of *Embracing Our Differences Ohio*, helped create the WorthyWorks Award, serves on the Junior Leadership Wooster steering committee, is a graduate of both Leadership Wooster and Leadership Orrville, and a recipient of the Wooster Chamber's Mike Lezak Volunteer Service award.

A search committee, led by Johnston, is actively engaged in finding Relle's replacement.



## Meet your WCCF Board Member Mary Alice Streeter



Mary Alice Streeter has served as a Trustee since 1991, representing Wooster. She also serves as the Audit Committee Chairperson.

Mary Alice graduated from Geneva College and received her master's degree from the University of Pittsburgh. She is a Certified Public Accountant and a Certified Medical Practice Executive. Presently, she is the administrator of the Cancer Treatment Center.

She has served on the boards and governing committees of over 20 local organizations including Hospice, Main Street Wooster, Salvation Army, STEPS, Viola Startzman Free Clinic, and Wooster Community Hospital Board of Governors. She was recently awarded the 2011 Leadership Wooster Alumni of the Year through the Wooster Area Chamber of Commerce.



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# Orrville YMCA named WorthyWorks recipient

The Orrville Area Chamber of Commerce (OACC) in partnership with the Wayne County Community Foundation (WCCF), announced that the Orrville YMCA will be recognized as the Chamber's 2013 recipient of the WorthyWorks Award at the annual Chamber Dinner on April 2 at The University of Akron – Wayne College.



The award recognizes the contributions nonprofit Chamber members make to their community. Qualifying criteria is a commitment to the quality of life, social conscience and betterment of the Orrville community and includes a \$1,000 contribution from the WCCF to support the continuing efforts of the organization.

Having recently celebrated their 40th anniversary, the Orrville YMCA has continued to grow and provide programs to meet the evolving needs of the community. This past year they expanded their facility to include a childcare wing and karate studio while also enlarging the fitness center.

"After completing a survey of community needs, we created a safe, fun and educational environment to serve infants, toddlers and preschool kids, while also adding both before and after school programs," stated Mistie Ankenman, Associate Executive Director of the Orrville YMCA. In fact, the preschool class and childcare addition has been Step Up to Quality certified, a State initiative that recognizes early care and education programs that exceed quality benchmarks over and above Ohio's licensing standards.

"The YMCA was selected for its consistent and positive impact on our city," said Jennifer J. Reusser, OACC President. "For forty years they have not only provided a wide range of health, fitness and wellness services, but they have steadily and successfully grown into a 60,000 square foot facility."

The Orrville YMCA joins previous OACC WorthyWorks Award recipients Your Human Resource Center, Viola Startzman Free Clinic, Quota International of Orrville, The Railroad Heritage Society and OrrViews Community Newspaper. WCCF also partners with the Wooster Area Chamber of Commerce (WACC) to recognize nonprofit organizations. Past recipients of the WACC Worthy Works Award include Every Woman's House, Goodwill Industries of Wayne and Holmes Counties and Quota International of Wooster.

