

Khrista's Kloset

Partnering with individuals, nonprofits, and communities — sometimes simultaneously!

Looking for a way to memorialize their daughter Khrista, who at the age of 31 was killed during a carjacking incident in California, Lori and Wayne Ibarolle contacted the Boys & Girls Club of Yankton.

The Club had a relationship with the South Dakota Community Foundation (SDCF) through their endowment efforts and when approached by the Ibarolles with this opportunity, they promptly invited SDCF to be a part of the conversation.

The memories of their daughter Khrista — a creative, talented, kind individual who went out of her way to help others — lives on at the Boys & Girls Club through an endowment fund established at the SDCF. The funds provide art supplies for Khrista's Kloset — art supplies that are available to students when they have earned the privilege with leadership or good behavior. One cabinet is located in the elementary room, and the other is in the middle and high school room.

Khrista's Kloset has provided an opportunity for kids to be creative, but it has also uniquely engaged the community. "The Sewing Club has been our biggest hit with Khrista's Kloset," said Koty Matthiesen, executive director of the Boys & Girls Club of Yankton. "We have had an incredible turnout with community members donating fabric, thread, lending sewing machines, and volunteers willing to donate their time to teach this timeless skill," says Matthiesen. Currently the Sewing Club has eight youth participating, and their projects include making pillowcases for the homeless shelter, sewing bags, and hand stitching. "A member of our Sewing Club disclosed that her dad works really hard throughout the day and gets holes in his socks easily. She mentioned that he cannot afford to buy new socks all of the time, and she looks forward to being able to sew up his patched socks for him now that she knows how to sew," commented Matthiesen.

Leadership of the Boys & Girls Club believes that Khrista's Kloset does more than just store art and sewing supplies, it serves as a connector between their mission and the people in the community. Recently, a former classmate of Khrista came to the Club and got a tour, stating that he had been building up the courage to come and see Khrista's Kloset for a while now. He took one step into the room, saw Khrista's photos on the Kloset, and began to weep. He has filled out a volunteer application and is eager to come to the Club to teach art classes.

Lori and Wayne hope to add Khrista's Kloset to more Boys & Girls Clubs and to increase the endowment so one day they can pay for art instructors to lead classes for the students. "I'd like to be able to have instructors that teach things the students wouldn't normally have the opportunity to learn, like sewing, ceramics, and jewelry-making," Lori says.

Mostly, they hope the legacy of kindness Khrista left lives on. "Khrista would serve anyone, and now allowing her legacy to serve anyone, it's a beautiful thing," Wayne adds. "Hearing the response of the students' experiences with this unbridled creative art experience, it warms me every time. She made all of us a little better and challenged the way we view life."

SOUTH DAKOTA COMMUNITY FOUNDATION

PO Box 296 • Pierre, SD 57501
800.888.1842

sdcommunityfoundation.org
info@sdcommunityfoundation.org

NON-PROFIT ORG.
U.S. POSTAGE
PAID
SIOUX FALLS, SD
PERMIT NO. 7972

South Dakota Community Foundation Welcomes Patrick Gallagher to serve Northeast South Dakota



In March 2020, Patrick Gallagher joined the South Dakota Community Foundation (SDCF) as Community Development Coordinator for the northeast region of the state. Based in Aberdeen, Gallagher works with donors, communities,

nonprofits, and financial advisors in understanding how the SDCF strengthens South Dakota, today and for future generations.

In his position, Gallagher is involved directly with SDCF's regional community savings account partners, including the Aberdeen Area Community Foundation (AACF), as well as area nonprofits and individuals. In addition, his work includes a partnership with the Knight Foundation in soliciting grants for their endowment fund benefitting the Aberdeen community.

Gallagher grew up in Redfield, S.D. and attended the University of Notre Dame. After college, he lived in the Washington, D.C. area for about 15 years working in educational communications and nonprofit public relations. In 1998, Gallagher returned to South Dakota to live in Aberdeen. He worked as the Development Officer for the Aberdeen Catholic School System for more than 17 years, where he assisted donors in meeting their goals of supporting the school system through estate gifts, capital gifts, scholarships, and other methods. Prior to coming to SDCF, Gallagher served as Resource Development Director for GROW South Dakota for four years, obtaining grants and other funding to support its community development mission.

SDCF Leadership

BOARD OF DIRECTORS — OFFICERS

Beth Benning — *Chair*

Doug Sharp — *Vice Chair*

Stephanie Judson, *SDCF President & CEO — Secretary*

BOARD MEMBERS

Karl Adam	Kathy Gunderson	Deanna Lien
Dennis Batteen	Charles Hart	Les Linskov
Bruce Brandner	Marilyn Hoyt	Keith Moore
Mark Buche	Marcia Honomichl	DeMaris Nesheim
Dennis Daugaard	Scott Jones	Stanley Porch
Jeff Erickson	Maree Larson	Shawn Rost
Marilyn Grossenburg		

STAFF

Clay Cudmore, *Chief Financial Officer*
Jamie Farmen, *Community Development Coordinator*
Pat Gallagher, *Community Development Coordinator*
Shelly Jund, *Executive Assistant to the President & CEO*
Beth Massa, *Regional Director for Foundation Relations*
Kelly Nelson, *Program Accountant*
Ginger Niemann, *Senior Program Officer*
Janet Ricketts, *Program Assistant*
Peggy Urquhart, *Administrative Assistant*
Karly Winter, *Compliance & Operations Manager*
Jeff Veltkamp, *Director of Development*



After a great deal of hard work, we are pleased to announce the renewal of our accreditation with National Standards for U.S. Community Foundations. National Standards is a voluntary accreditation that underscores SDCF's commitment to excellence and accountability. Learn more here- www.cfstandards.org.

Our Mission

Bringing philanthropy to life for a stronger South Dakota.



We're In This Together — SDCF's Coronavirus Response

STAY STRONG, STAY HEALTHY
605
WE'RE IN THIS TOGETHER

With a donation of \$20 or more to the SDCF Coronavirus Response Fund, the donor will receive a decal.

The world as we know it has changed. The global pandemic that has swept our nation and state created many unexpected needs.

"As a statewide community foundation, we work to serve and strengthen communities across South Dakota every day," said Stephanie Judson, SDCF President & CEO. "We are committed to working with communities and nonprofits as they deal with the myriad of issues posed by the coronavirus."

The SDCF launched the Coronavirus Response Fund on March 16, 2020, seeded with dollars from the South Dakota Fund. More than \$1 million in contributions were made by generous donors including the Bush Foundation, Larson Family Foundation, Delta Dental of South Dakota Foundation, and many other individual donors. South Dakota Governor Kristi Noem promoted the Coronavirus Response Fund, and SDCF is providing the decal pictured above to donors who contribute to the fund. Additionally, a statewide effort called "Let it Shine SD," held on May 1, raised dollars toward the Fund.

In the first two weeks of the Coronavirus Response Fund's existence, SDCF distributed \$350,000, targeting front-line, immediate assistance to community partners and nonprofits across the state. Grants were focused toward providing for basic needs, including food, clothing,

healthcare worker personal protective equipment, and mental and telehealth services.

Following the first distributions from the Coronavirus Response Fund and an assessment on nonprofit needs, the SDCF Board of Directors redirected the South Dakota Fund and Community Innovation Grants to focus exclusively on providing aid to coronavirus response.

In addition, the SDCF committed \$250,000 for matching grants to local community partners across South Dakota. Through April 30, SDCF has provided over \$80,000 in matching funds to 34 Community Savings Account partners. These funds assisted in providing many immediate basic needs for South Dakota residents.

"We appreciate the opportunity to respond to our partners, and together with your help, we will continue to build a stronger South Dakota," said Judson.

To learn more about SDCF's nonprofit and community impact through the SDCF Coronavirus Response Fund, please refer to pages 2 and 3 of the newsletter.



Meals on Wheels in Rapid City, SD.

SOUTH DAKOTA COMMUNITY FOUNDATION



We're in this together.



One Club member is very focused as she creates with materials from Khrista's Kloset.



Khrista's Kloset is popular with Boys & Girls Club members and the art room is often filled with youth excited to create.

Junior high and high school members use their new talents to give back to the community by working with a volunteer in Sewing Club to create beds for animals at the Humane Society.

SOUTH DAKOTA COMMUNITY FOUNDATION



CORONAVIRUS RESPONSE FUND

The top priority for the first round of distributions from SDCF's Coronavirus Response Fund was to support organizations providing front-line care to those in need. The SDCF provided grants to statewide nonprofits including American Red Cross, Feeding South Dakota, Helpline Center, Lutheran Social Services, Partnership with Native Americans, and The Salvation Army.

An additional focus on grant funding was to support the 11 Adult Nutrition Centers serving almost every county across South Dakota. Organizations included Area IV Senior Citizens Planning Council (Aberdeen), Bennett County Senior Center (Martin), Active Generations (Sioux Falls), Huron Area Senior Center, Wheels and Meals Miller Nutrition Project, Inter-Lakes Community Action Partnership (Brookings), City of Mitchell, Spearfish/Meals on Wheels site, Rural Office of Community Services (Wagner area), Meals on Wheels Western SD, and The Center (Yankton).

Recipients of subsequent rounds of grants included Young Life in Rapid City, Northeast South Dakota Community Action Program, South Dakota School of Mines and Technology, Lakota Funds, Journey On, and Volunteers of America Northern Rockies.

Reprioritizing SDCF Grantmaking Programs

In an effort to be flexible and responsive to the challenges South Dakota nonprofits are currently facing, SDCF's grantmaking programs were reprioritized to assist with the coronavirus and its impact on nonprofit organizations. In the past, the South Dakota Fund grants focused on culture, economic development, education, health and human services programs, and Community Innovation Grants supported community problem-solving projects.

The re-prioritizing has made \$800,000 available to support the many needs around South Dakota. After the shift in priorities was announced, an overwhelming number of project requests were submitted. One project, from Mammoth Site of Hot Springs, SD, Inc., supported the purchase of a 3D laser printer. Funding was provided from the South Dakota Fund and the SDCF CSA Matching Fund Program in partnership with the First Interstate Bank Fall River Fund. This printer can print ear guards from recycled materials for medical and first responders who need to wear masks for long periods of time. This was the last piece needed to accompany the other printers with which they are making masks with face shields. Mammoth Site

solidified a partnership with Monument Health to provide the ear guards for their facilities across western South Dakota. Eventually, this printer will be utilized in the GeoSpatial 3D Research Lab, alongside their 3D printer and filament recyclers to build a 3D technology curriculum for teachers and students.

CSA Matching Grants:

Additionally, SDCF resources are being mobilized for matching grants to address local needs in South Dakota. Through April 30, SDCF has provided more than \$80,000 in matching funds for nearly half of our community savings account partners. These funds have supported food pantries, backpack programs, senior meals, nonprofit daycares, economic development, personal protective equipment, and telehealth services, and much more. A second round of matching grants was distributed in May and June.

Please consider a donation:

If you would like to ensure that individuals impacted by the coronavirus can receive the help they need, consider a gift to the Coronavirus Response Fund at SDCF. One-hundred percent of the funds collected go directly towards addressing coronavirus concerns in South Dakota. Please join us to ensure that individuals impacted by coronavirus can receive the help they need. With a donation of \$20 or more, you will receive a "605 stay strong, stay healthy" decal. Donations can be made at <https://sdcommunityfoundation.org/covid-19/> or by sending a check to South Dakota Community Foundation, PO Box 296, Pierre, SD 57501.

If you are interested in learning more about SDCF's continued grantmaking efforts, please visit <https://sdcommunityfoundation.org/for-nonprofits/>.

Without the tremendous generosity of the Bush Foundation, the Larson Family Foundation, Delta Dental of South Dakota Foundation, and SDCF donors, the impact made in South Dakota would not have been possible. Thank you for demonstrating the necessary role of philanthropy in responding to the greatest needs in our state.



The CSA Matching Fund Program matched a grant from the Huron Community Foundation for the benefit of the Salvation Army of Huron, SD. The funding totaled \$6,000. The organization is providing needed food items to community members during this difficult time.



The Langford Community Foundation granted funding to the Home Plate Backpack Program as the program expanded services in response to school closures during the pandemic. SDCF was able to match LCF funding toward this effort.



Spearfish nonprofit makeSPACE received matching funds from the Spearfish Community Foundation to purchase materials for sewing gowns and masks. Hundreds of volunteers in the community sewed more than 3,500 masks and almost 100 protective gowns for healthcare workers.

Charitable Giving Incentive for 2020

The CARES Act—the Coronavirus Aid, Relief, and Economic Security Act—is a \$2.2 trillion stimulus plan that contains, among other things, enhanced charitable giving incentives for donors in 2020. The following information provides an overview of the key parts of the plan that pertain to charitable giving; however, it is not intended to provide legal/tax advice. Donors are advised to contact their attorney or tax/estate planning advisor.

- ◆ **Temporary universal charitable deduction.** Taxpayers who do not itemize their deductions can take a one-time deduction of up to \$300 for gifts made to charitable organizations. The deduction is only for gifts of cash made in calendar year 2020 and does not cover other types of gifts or contributions made to donor-advised funds or private foundations.
- ◆ **Suspends the 60 percent adjusted gross income limitation for individuals' charitable contributions for the year 2020.** In a typical year, individuals can only take a charitable deduction of up to 60 percent of their adjusted gross income, no matter how much they give. For 2020, there is no limit, making cash contributions fully deductible.
- ◆ **Increases the cap on how much corporations may deduct for charitable gifts from 10 percent of taxable income to 25 percent.** In addition, the limitation on deductions for food donations by corporations increases from 15 percent to 25 percent in 2020.
- ◆ **Provides for direct payments to individuals via stimulus checks.** Adults are eligible to receive checks of up to \$1,200 and \$500 per child under 17 (\$3,400 for a family of four). The amount of the payments is graduated based on earnings between \$75,000 and \$99,000 (\$150,000/\$198,000 for couples).

Smart giving opportunities because of the CARES Act charitable incentives:

- ◆ For those who do not "need" their stimulus check – **consider gifting it.**
- ◆ With increased charitable incentives for 2020 – **consider bundling your charitable giving.** For example, make 2-3 years' worth of charitable gifts in 2020 to maximize tax incentives by itemizing and taking the standard deduction in the following year(s).



- ◆ Changes to IRS policy mean 2020 may be a **good year to roll over your IRA into a Roth** – offset the income with charitable gifts and increased charitable deduction limits.
- ◆ **IRA Charitable Rollover** – a smart gifting option if you are 70½ or older. You may roll over up to \$100,000 from your IRA directly to charity each year with no federal income tax consequence, while fulfilling your required minimum distribution (RMD). The CARES Act has waived the RMD for 2020, however the rollover opportunity remains available. Contact your IRA Administrator to initiate a rollover.

To learn more about giving through the South Dakota Community Foundation, and how we can simplify the process while making your donation go further, please contact us 800-888-1842 or sdcfgift.org.



Meals on Wheels and Western South Dakota Senior Services.



Earguards for face masks created by Mammoth Site 3D printer.