

Seasons at The Res



We're Still Standing!



Although a bit battered and bruised, the Res sign still stands tall at the entrance of Scout Lane!

Drive down Capital Avenue by the Res and you will quickly notice that the face of the Res has changed dramatically over the last three months. As part of Indiana Department of Transportation's Capital Avenue/SR 331 Expressway project, contractors have begun clearing the area established for the new highway.

Contractors for the fifteen-plus utilities that crisscross the area also have been

systematically relocating their respective utility lines in anticipation of the start of the expressway's construction early next year.

With all of this going on, we have received many questions regarding whether we will close at any point during construction. The answer to this question is, "The Res will remain open throughout construction, continuing to provide a natural setting for family functions, youth camping, and quiet walks in our woods — no matter what."

Federal regulations governing publicly funded highway projects require that the State maintain access for all property owners affected by the project. In other words, the State will have to maintain our access throughout the construction of the Capital Avenue Expressway (although that access may not always be the current Scout Lane entrance.)

Eventually the Res will have a completely new entrance via Kline Avenue off Lincoln Way East to Seventh Street. (See related article inside.)

Please be patient. Once the dust settles and the last piece of equipment rolls away, the Res will still be here to serve youth and families *even better than before.*

If you have any questions regarding the Capital Avenue Project and the Res, please contact us at 574-259-1850.

"The Res will remain open throughout construction — no matter what."

Holiday Happening!

Res' Annual Christmas Tree Sale to Start November 27th

The Res is once again selling Christmas Trees for their annual fundraiser. The tree sale starts November 27th (the first Saturday after Thanksgiving) at 8:00 a.m. The sale will continue until we have sold the last Christmas Tree. As in the past, we will have Scotch Pine and some White Pine for your selection. All trees are \$20.00.

We will have Boy Scouts and members of the Res' Board to assist you with loading your tree on weekends.

Don't delay! We've sold out of trees several days before Christmas in the last two seasons.!

Special points of interest:

- Res will be open throughout Capital Avenue Expressway construction
- Annual Christmas Tree Sale Starts November 27th
- Holiday Open House at the Res
- Res to have new access road due to Capital Avenue Expressway Project
- Water and Sewer Fund Campaign Update

Year End Tax Tips for Our Friends of the Res

By David Kotecki, Res Board Member

Did you know that you could make a gift to a 501(c)(3) non-profit organization, such as the Res, either during your lifetime or at your death? During your lifetime, a gift to a non-profit organization can be made by writing a check, assigning stock, transferring a life insurance policy, signing a deed to real estate, or conveying property to a non-profit organization in any other outright manner. At your death, gifts to a non-profit organization can be made by will, life insurance contract, or trust. A non-profit organization receives benefits from your gift as well. A non-profit organization pays no tax on the receipt of property and, in most cases, pays no tax on any income earned by the donated property.

An outright gift to a non-profit organization can be used when you want to benefit a non-profit organization for non-tax reasons or when you want to reduce your income or estate taxes by taking advantage of the deductions the tax code allows for such gifts.

When you make a gift to a non-profit organization, you are entitled to an immediate income tax deduction for the fair market value of the gift, assuming you itemize deductions. However, your allowable deduction is limited to either 30 percent or 50 percent of your adjusted gross income (AGI), depending on the type of a non-profit organization and the type of property donated to a non-profit organization. Any amount that cannot be deducted in one year can be carried over and deducted in the following year, for up to five succeeding years.

Items with the potential for appreciation are the best gifts for tax-conscious charitable givers. You can avoid capital gains taxes by donating assets that have appreciated in value to charities. Outside of a charitable trust or foundation, this is one of the most effective ways to reduce taxes through charitable contributions. You can donate appreciated stock as long as you have owned it for more than one year. You can deduct the full fair market value of the gift from your taxes, and any appreciation will escape taxation. If instead, you donate other long-term appreciated assets, such as artwork, antiques, collectibles, or most other non-cash items, the deduction may be limited if the asset is put to an unrelated use by the a non-profit organization.

Consider selling appreciable assets you have owned for a year or less or assets that have lost value, with the proceeds of the sale donated to a non-profit organization. This allows you to deduct the full fair market value of the assets from your taxes on the short-term assets or claim a capital loss on the assets that have lost value.

In addition to direct gifts to a non-profit organization, other options include a charitable remainder trust, charitable lead trusts, or setting up a private foundation. However, complex rules govern the creation and maintenance of these vehicles. Tax and legal advisors are necessary to determine if a trust or foundation is appropriate for you.

Charitable donations, to an organization such as the Res, are an excellent way to reduce your taxes and make a difference

in the lives of others. Remember that charitable giving should be a year-round concern, not something you only think about during the holidays or at tax time.

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**Many Thanks to
Our Sponsoring Organizations:**

**Mishawaka Kiwanis
Mishawaka Lions Club
Mishawaka Rotary Club
Tri-Kappa Sorority**

Have a Story About the Res?

Many people are surprised to learn that the Res has been around for 90 years. We often have visitors who share fond memories of their “Days of High Adventure” at the Res as a child. We want to collect as many of those stories as we can over the next few years and compile them into a “Book of Remembrances: Tales from The Res” as a way to commemorate the Res’ 100th birthday in 2020. Please send the stories to The Res, 13950 Scout Lane, Mishawaka, Indiana 46544. (Photographs would be great, too. We will scan them and mail them back to you.) - *The Ranger Team*

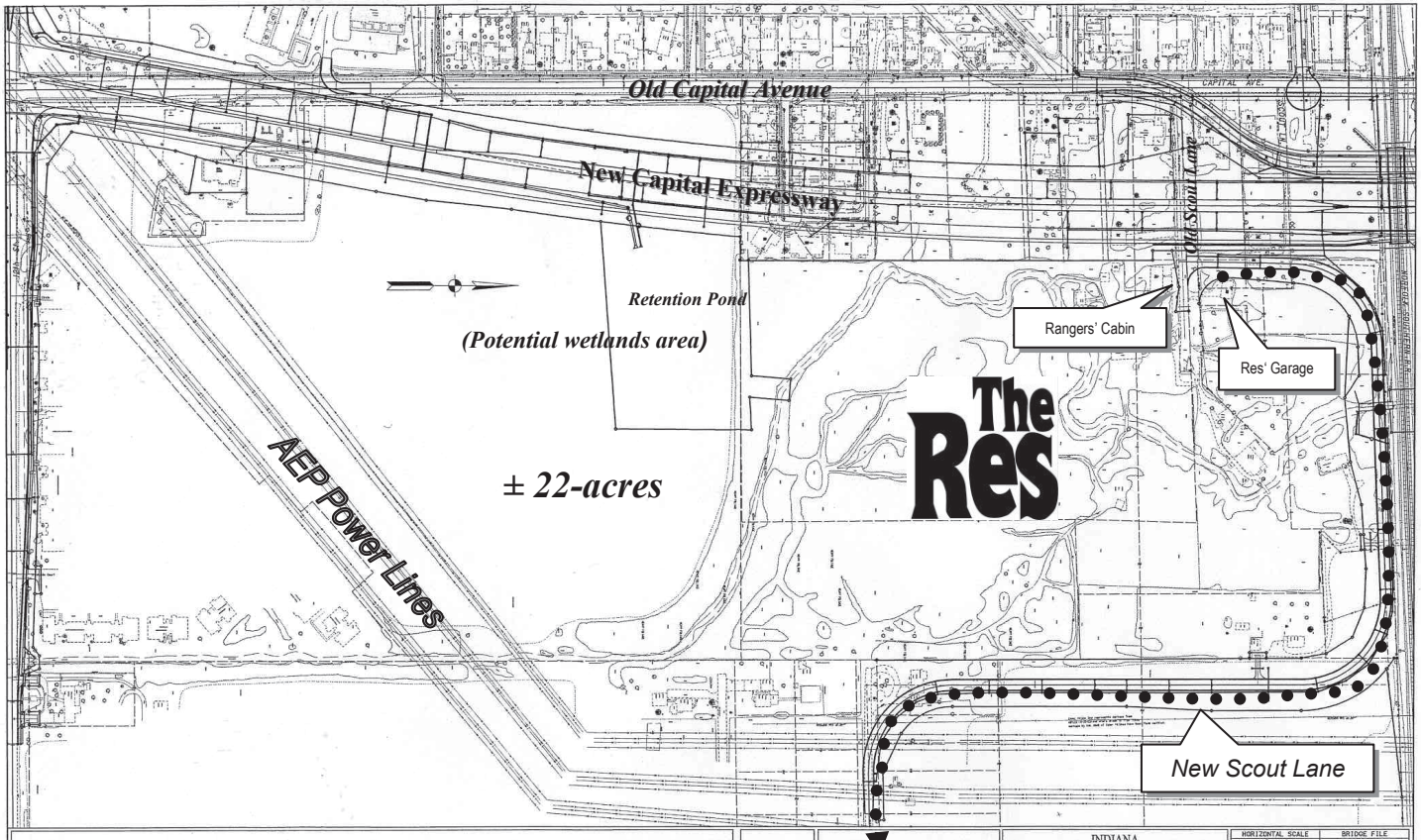
Holiday Open House at the Res!

Come join us at Jernegan Lodge for our Annual Holiday Open House. See Jernegan Lodge decorated for the Holidays. Come sit by the fire. Nibble on holiday treats. Meet Board members and the Ranger Team. Learn what’s happening at the Res.



**Place: Jernegan Lodge at
13950 Scout
Mishawaka, IN**
Date: Thursday, December 2
Time: 5:00 p.m. – 8:00 p.m.

Res to Have New Scout Lane



Seventh Street to Kline Street
Then Kline Street to Lincoln Way East

In the future, visitors will access the Res from Kline Street off of Lincoln Way East. Taking Kline Street south to Seventh Street, they will turn right and proceed to the Res' eastern property line. Here they will turn right on the new access road (the new Scout Lane) that will extend north to the railroad tracks. At the railroad tracks, the road will turn west. The new Scout

Lane will run along the tracks and then turn south just west of our maintenance garage.

Don't look for the new road too soon, though. Construction of the new Scout Lane will occur sometime after completion of the rail line that will extend over the new expressway is built (Capital Avenue

will be an underpass.) Project Engineers will utilize the abandoned rail run-around built to detour trains around the construction site as the road bed for the new Scout Lane. Construction of the rail line will start sometime in the Spring of 2011.



Upcoming Events at the Res

January 31, 2011

“Dancing with the Stars” at the Res—Come explore the universe as we view the stars from the Res with a local astronomer. Then join us for hot chocolate and cookies in Jernegan Lodge. (Make sure you wear warm clothing!) Admission is free.

February 24, 2011

“Glacier on My Mind”—Join us for a 1-hour presentation on Glacier National Park, Montana with photographs taken by Ranger Dave. The talk will include tips on planning your trip to Glacier and hiking in grizzly country. Admission is free.

Spring, 2011

Backpacking 101—Taught by local experts, a day-long seminar on the basics of backpacking to get you into the backcountry and back again. Details to be announced in Spring issue of the “Seasons at the Res”

Water and Sewer Fund Campaign Update

At the printing of this newsletter, heavy construction equipment clanks around us with site preparation for the new Capital Avenue fully underway. With Expressway construction slated to commence next Spring, we at the Res are also moving “full steam ahead” in our efforts raise the funds necessary to extend City of Mishawaka water and sewer services to the Res...with a greater sense of urgency than ever!

Some good news...thanks to the efforts of the Mishawaka Rotary Club, four foundations have awarded us \$5,000 each toward our water and sewer extension project. The foundations were:

- Florence V. Carroll Charitable Trust Foundation
- Stanley A. and Flora P. Clark Memorial Foundation
- John, Anna & Martha Jane Fields Foundation
- Muessel-Ellison Memorial Trust Foundation

The Challenge Grant we received from the Community Foundation of St. Joseph County will cover \$30,000 of the construction costs amount. This grant is only available to us if we are successful in raising the remaining balance (\$70,000). The foundation awards already mentioned, plus the \$30,000 challenge grant from the Community Foundation, and the contributions and pledges of our friends of the Res, bring our total to within \$44,000 of our goal of \$100,000. There is still a way to go, but we are making progress.

To help the Res achieve this goal, the Community Foundation will allow us to accept annual pledges up to five years in addition to cash donations toward the project. We hope by allowing these pledges, that donors will contribute at a higher level than otherwise might be possible.

We need your help. This is a “once in a lifetime” opportunity for the Res. *Please* consider helping the Res and our community, our children and our families to ensure we can continue to provide pure

drinking water and sanitary services. All donations, no matter how small, will help us reach our goal. Donors can make a onetime contribution for the Water and Sewer project on the pledge form we have enclosed with this newsletter or download additional forms from our website at www.mishawakares.org (Call us at 574-259-1850 and we will mail you them to you.) **All donations are tax deductible.**

...and thank you all for your continued support of the Res!

“This is a once in a lifetime opportunity for the Res.”

**Please patronize our
Business Friends of the Res**



Mishawaka Hardware
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Stop-N-Grow Feed & Seed Inc.
Outpost Sports



13950 Scout Lane
Mishawaka, IN 46544
www.mishawakares.org

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*Wishing you a happy and safe
holiday season!*

“Where Education and Recreation Meet Nature