



Donor Advised Funds

Donor Advised Funds are charitable giving accounts. They are a simple and less-expensive alternative to private foundations. They are flexible tools for individuals, families, businesses, or groups who want to be personally involved in making grants to nonprofits, churches, or government entities. Donor Advised Funds also provide a greater level of donor privacy or anonymity if desired.

How It Works

- ▲ You make a donation of cash, appreciated stock, real estate, or other assets to the Community Foundation.
- ▲ We set up a Donor Advised Fund that can be named as you choose.
- ▲ You receive tax benefits, to the full extent allowed by law, in the year your donation is made to create your Donor Advised Fund or when you add additional amounts subsequently. Donating appreciated assets (e.g. stock) allows you to avoid capital gains taxes thus maximizing the value of your charitable gift.
- ▲ Money in your Donor Advised Fund is invested to provide growth of the fund over time, and these gains are also available for your distribution.
- ▲ For accounts of \$50,000 or more, you may recommend the investment manager for your fund.
- ▲ At any time, you may “advise” the Community Foundation to make grants from your fund to support the causes and organizations you care about most. These grants may be made in your name, in the name of your Donor Advised Fund, or anonymously.
- ▲ We handle all of the administrative details, while you enjoy the impact of your philanthropy.

By The Numbers

\$10,000 *minimum contribution to establish a donor advised fund*

1% *annual management fee for a donor advised fund*

\$41.66 *minimum monthly fee*

136 *number of donor advised funds under management**

\$10.9M *value of donor advised fund under management**

*As of December 2016



How a Fund Works

Our Donor Advised Funds, also known as charitable giving accounts, make giving simple, convenient and meaningful. It is as simple as give, grow, and grant.

GIVE to your account and receive a tax deduction:



Stock



Cash



Other assets

GROW your charitable dollars by investing



with your Financial Advisor

OR



in our Investment Pools

GRANT to your favorite 501(c)(3) public charities at your convenience



Human Services



Universities



Religious Institutions



Favorite Causes



Complex Assets

Charitable giving encompasses more than just cash donations. Families and businesses can tap into our expertise to quickly and easily donate hard-to-value assets and open family or corporate funds to further their charitable goals. Families may decide to phase out a private family foundation and roll the assets over into a Donor Advised Fund to make it simpler and less expensive to maintain.

Your clients may be able to attain a new level of giving they might not have considered possible through assets they already own. We specialize in accepting complex assets for charitable purposes.

Gifts of Real Estate

- ▲ Personal Residence
- ▲ Commercial Property
- ▲ Farmland or Undeveloped Property
- ▲ Other Real Property

Gifts of Business Interests

- ▲ Closely-Held Stock (S-Corp, C-Corp, LLC)
- ▲ Partnership Interests

Gifts of Personal Property

- ▲ Artwork
- ▲ Royalties, Copyrights, Patents
- ▲ Valuable Collectibles

Other Alternative Asset Gifts

- ▲ Life Insurance Policies
- ▲ Retirement Plans
- ▲ Negotiable Instruments
- ▲ Oil and Gas Interests
- ▲ Private Equity
- ▲ Private Foundation (roll-over)

This list is not intended to be all-inclusive of acceptable complex assets.

Charitable gift acceptance is dependent upon asset review and approval by the Community Foundation board.