

DONOR ADVISED FUND

Giving to achieve larger, more long-term charitable goals.

GIVE WITH US TO COMBINE FAVORABLE TAX BENEFITS AND FLEXIBILITY

- With an initial contribution of \$25,000 in cash or appreciated assets, you enjoy the benefits of a private foundation without the added expenses and administrative burdens.*
- Recommend the investment program (choice of four) used for the account.
- Receive any earnings above the professional service fee, back into the account, tax free.
- Advise grants of \$100 or more to the public nonprofit of your choice – locally, regionally and nationally.**
- Recommend unlimited grants online or in writing.
- Set-up recurring grants for monthly, quarterly or semi-annual distributions.
- Receive a quarterly statement.
- Monitor account activity online.
- Consolidate your record keeping and let us provide you with the necessary paperwork at tax-time.
- Receive recognition for your grants or remain anonymous.

ENGAGE YOUR FAMILY

- Assign successors (children, family, friends, advisors) to continue advising grants past your lifetime.***
- Engage in family giving services – participate in family discussions and activities with OCF facilitators to create a family mission statement and philanthropic plan.

GIVE WITH FLEXIBILITY

- You are eligible for a tax deduction upon receipt of your donation into the account.
- Avoid capital gains by donating long-term appreciated assets such as public or privately held stock, real estate, mutual funds and life insurance into the account.
- Decide the timing of your grants to charity - there is no requirement to advise a grant from the account in a given year.

GIVE WITH CONFIDENCE

- Take advantage of our philanthropic services. Tell us what you want to accomplish or what you care about – we'll help you focus your resources to make the most impact.
- Keep updated on local, regional, and national news that's relevant to your interests and passion.

FOR MORE INFORMATION, CONTACT US AT [GIVING@OMAHAFUNDATION.ORG](mailto:giving@omahafoundation.org) OR (402) 342-3458.



Omaha Community
Foundation

Let good grow.

HOW YOUR PERSONAL GIFTS BECOME FOUNDATION GRANTS



DONOR ADVISED FUND FEES

The professional service fee for Donor Advised Funds is 1.25%, with a minimum annual fee of \$750, with declining fees above \$1 million (see detail below). Fees are assessed at the close of every quarter at 0.3125% with a minimum of \$187.50.

Fund fair market value	Total annual fee	Quarterly assessment
Up to the first million	1.25%	0.3125%
From \$1 up to \$5 million	0.75%	0.1875%
From \$5 million up to \$20 million	0.50%	0.1250%
Amount above \$20 million	0.125%	0.03125%

- If the account is created for the first time through a gift from an estate distribution and is not endowed, a one-time administrative levy of 5% of the distribution will be assessed and will be deposited in the OCF administrative endowment.

NOTES

**The Omaha Community Foundation has exclusive legal control over the assets.*

***Grant distributions from an OCF account that entitle a donor to certain benefits are prohibited. This includes any grant that is comprised of a deductible portion and non-deductible portion (tickets and/or tables to fundraising events, memberships whereby the organization has indicated receipt of non-deductible value in exchange for the gift, athletic program donations, and charitable auctions in exchange for an item with a market value).*

****Upon your death, resignation, or incapacity:*

- *If the account's net asset balance is less than \$25,000, the account's assets may be dissolved into the Omaha Community Foundation's Fund for Omaha.*
- *If the account maintains a net asset balance of \$100,000 or more, one generation of your family and/or friends (appointed success advisors) may continue to make grant recommendations from the account.*
- *If the account maintains a net asset balance of \$1 million or more, your successor advisors may continue to make grant recommendations from the account (and appoint following successor advisors) so long as they remain active in the grant making process.*

DONOR ADVISED FUND

INVESTMENT OPTIONS

Donor Advised Fund donors have the option of recommending a preferred investment program for the funds they choose to establish at the Omaha Community Foundation. However, all donor investment program recommendations are subject to approval by the Omaha Community Foundation as OCF retains exclusive legal control over the assets donated into Donor Advised Funds and their ongoing investment and ultimate charitable use.

Foundation investments are overseen by the Finance and Investment Committee:

Mike App	Tom Pansing
Mike Cassling	Pete Piechowski
Mary Jones, Treasurer	Red Thomas
Bill Kernen	Jim Timmerman
John Maginn	Tom Whitson

Investment performance will be reported on your quarterly fund statement. Investment gains and losses will be assessed proportionately against your fund. Investment fees, including embedded mutual fund fees or fees associated with independent management, are passed through and assessed against the fund.

If desired, donors may recommend a change in a Donor Advised Fund's current investment program once a year.

INVESTMENT PROGRAM 1: INDEXED BALANCED GROWTH

Available to all Donor Advised Funds

- Donor Advised Funds in Program 1 are currently invested in the Omaha Community Foundation's general portfolio.
- The Omaha Community Foundation's general portfolio is entirely indexed to track the market. Its target allocation is comprised of 5% cash, 35% fixed income index funds, and 60% equity index funds (as outlined below with mutual fund expense ratios in parentheses):
 - Cash
 - 5% Cash
 - Fixed Income
 - 35% Vanguard Total Bond Market Index Instl (0.07%)
 - Equity
 - 18% Vanguard Growth Index Instl (0.08%)
large cap equity
 - 18% Vanguard Value Index Instl (0.08%)
large value equity
 - 9% Vanguard Small Cap Index Instl (0.08%)
small cap equity
 - 15% Vanguard Developed Markets Index Instl (0.08%)
non-US equity



Omaha Community
Foundation

Let good grow.

Simplify your giving.

INVESTMENT PROGRAM 2: CHOOSE ONE OF FOUR TACTICAL ALLOCATIONS

Available to Donor Advised Funds of \$50,000 or more.

- This program allows donors with Donor Advised Funds of \$50,000 or more to advise the funds be invested in one of the four following Wells Fargo Managed Allocation Portfolios. These portfolios include tactical asset allocation (TAA) through which Wells Fargo seeks to shift assets toward under-valued asset classes within a pre-specified range of the target allocation.
 - Conservative: 20% equity, 80% fixed income (5% TAA latitude)
 - Moderate: 35% equity, 65% fixed income (10% TAA latitude)
 - Balanced Growth: 60% equity, 40% fixed income (10% TAA latitude)
 - Aggressive Equity: 80% equity, 20% fixed income (10% TAA latitude)

INVESTMENT PROGRAM 3: RECOMMEND INDEPENDENT MANAGEMENT

Available to Donor Advised Funds of \$100,000.

- Donors establishing funds with gifts of \$100,000 or more may recommend the Foundation consider independent investment management for an individual Donor Advised Fund.
- All recommendations for use of an independent investment manager need to be submitted in writing and mailed to:

Omaha Community Foundation
Attn: Donor Accounts
302 South 36th Street, Suite 100
Omaha, NE 68131

INVESTMENT PROGRAM 4: CAPITAL PRESERVATION

Available to all Donor Advised Funds

- Donor Advised Funds in Program 4 are currently commingled in the Omaha Community Foundation's capital preservation portfolio.
- The Omaha Community Foundation's capital preservation portfolio has a target allocation of 95% money market, 5% cash.

FOR MORE INFORMATION, CALL (402) 342-3458 OR VISIT OMAHAFUNDATION.ORG.