

# CORPORATE DONOR ADVISED FUND

*Enhance your reputation and create a corporate culture that promotes giving.*

## GIVE WITH US TO 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 corporate foundation without the added expenses or 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 corporate grants or remain anonymous.

## GIVE WITH FLEXIBILITY

- Your company is eligible for a tax deduction upon receipt of your donation into the account.
- Decide the timing of your corporate grants to charity - there is no requirement to advise a grant from the account in a given year.

## GIVE WITH CONFIDENCE

- Create a corporate giving policy or engage employees with our professional guidance to meet your company's charitable goals.
- 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 CORPORATE 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).*

# 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 Committee and the Investment Sub-Committee.

### FINANCE COMMITTEE

Patrick Corrigan, Chair	Tom Pansing
Mike App	Omer Sagheer
Bob Bates	John Scott
Bill Kernen	Steve Seline
John Maginn	Jim Timmerman

### INVESTMENT SUB-COMMITTEE

Mike App
Dan Hamann
John Maginn
Andrea McMahon

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, 37% fixed income index funds, and 58% equity index funds (as outlined below with mutual fund expense ratios in parentheses):
  - Cash
    - 5% Cash
  - Fixed Income
    - 5% Vanguard Short-Term Investment Grade Fund (0.07%)
    - 19% Vanguard Total Bond Market Index Fund (0.06%)
    - 5% Vanguard Inflation-Protected Securities Fund (0.07%)
    - 8% Vanguard Total International Bond Index Fund (0.12%)
  - Equity
    - 24% Vanguard Institutional S&P 500 Index Fund (0.04%) *large-cap blend equity*
    - 10% Vanguard Mid-Cap Value Index Fund (0.08%) *mid-cap US equity*
    - 5% Vanguard Small-Cap Index Fund (0.08%) *small-cap US equity*
    - 15% Vanguard Developed Markets Index Fund (0.07%) *non-US developed markets*
    - 5% Vanguard FTSE Emerging Markets ETF (0.15%) *non-US emerging markets*



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 \$500,000.*

- Donors establishing funds with gifts of \$500,000 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.