



Our Platform. Your Charitable Passions. Together for Good.



DONOR ADVISED GIVING

A donor advised fund is a popular and convenient tool that simplifies annual giving and recordkeeping. This type of fund helps you control the timing of gifts because you may take the tax deduction when you make a gift to your fund. Then you can recommend charitable donations whenever you wish, whether it's monthly, annually or any time in the future.

DONOR ADVISED FUNDS AT LCF

Donor advised funds at Lincoln Community Foundation help folks meet their charitable goals in Lincoln and beyond, offering flexible giving options with simplified administration and personal assistance and expertise. These funds provide a convenient way to use appreciated assets to make a donation that may benefit several organizations.

Donors may also use noncash assets to create their fund, including real estate, art collections, or even gifts of grain and other commodities.

- You may create an expendable DAF so the full value of the fund will be available for grants to the nonprofit organizations you care about.
- No minimum amount is required to open or maintain an expendable DAF.
- You recommend DAF grants in amounts of \$100 or more to your selected charity, house of worship or other qualified nonprofit organization.
- You may recommend distributions from your fund at any time.

FLEXIBLE GENEROSITY

LCF doesn't charge a fee on an expendable DAF held only in money market funds or cash, and any interest earned is retained to support LCF. If you have a balance of \$10,000 or more, you may invest your fund as described on the back, and our professional fee schedule applies.

We encourage donors to use their DAF regularly to advance their charitable goals. LCF has developed policies and other resources to ensure our donors understand how to make the most of their DAF.

IRS restrictions state that your fund may not make a grant that results in an exchange of goods, services, or personal benefit. Prohibited benefits include tickets or tables to fundraising events, preferred parking or seating, the purchase of charitable items at auctions, or grants to individuals either directly or indirectly. DAFs cannot receive IRA qualified charitable distributions (QCDs) per IRS tax rules.



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INVESTMENT OPTIONS

LCF offers four investment pools for donor advised funds with a balance of \$10,000 or more. We can provide historical performance data for each pool upon request.

Aggressive Long-Term Investment Pool

Funds in this portfolio are invested for long-term growth. The objective is to earn a return that allows for distribution of grants while striving to preserve the principal investment and fulfilling the donor's philanthropic goals. This portfolio is similar to the investment allocation of LCF's endowment, with 75% invested in equities, 25% in fixed income investments.

ESG Pool (Environmental, Social, Governance)

Funds in this pool are invested for long-term growth with a focus on ESG strategies. Commonly known as socially-responsible investing, LCF's managers will employ investment screening to include and/or exclude certain sectors, companies, or practices based on ESG criteria. This pool is allocated at 60% equities, 40% fixed income investments.

Moderate Investment Pool

Funds in this pool are invested for moderate growth. This strategy focuses on capital preservation, implemented through a balanced portfolio. The objective is to maintain a balance between preserving the principal and maximizing growth opportunities, with a 50/50 equities to fixed income mix.

Conservative Investment Pool

This pool focuses on preservation of principal with some opportunity for growth for our more risk-averse donors. This strategy focuses on capital preservation, implemented through a more conservative risk profile and focuses primarily on preservation of principal. This conservative pool is allocated at 25% equities, 75% fixed income investments.

Additional Investment Opportunities

With a minimum gift of \$100,000, donors may recommend an outside registered investment advisor to manage and invest the fund.

Donors may also use their fund to participate in Mission Investments, which are designed to generate both a measurable social benefit in addition to a positive financial return.