

# FOR NOW FUNDS

ICF's NON-ENDOWED FUNDS are fully spendable sources of funding for Idaho nonprofits. Non-endowed donor advised funds can be invested five different ways, depending on how long you intend to keep the fund open. Special Project funds are held in conservative money market accounts.

## NON-ENDOWED DONOR ADVISED

You and other advisors annually select grant recipients. Five investment options to choose from.  
 \$25K, 5-year pledge option  
 Annual fees of 1%-1.5%, or \$250 or \$500 (whichever is higher), depending on investment option  
 Investment fees of approximately .14%-.17%, depending on investment option

## SPECIAL PROJECT

ICF may act as fiscal sponsor for a 1-3 year community project. (Pre-approval required)  
 No minimum  
 Negotiated fee, typically 5-10% on each donation to the fund

# WAYS TO GIVE

At ICF you can establish your fund with a wide variety of assets.

## CASH, CHECKS OR MONEY ORDERS

The simplest gift to give.

## APPRECIATED SECURITIES

(stocks, bonds)

Receive a deduction for the full fair market value and avoid paying tax on your capital gain.

## CLOSELY HELD STOCK AND BUSINESS ASSETS

You can receive a deduction for the appraised value and avoid capital gains tax.

## REAL ESTATE

Receive a deduction for the appraised market value and avoid paying tax on your capital gain if held for more than 12 months.

## RETIREMENT ASSETS

Maximize value by avoiding income and estate taxes, and receive an estate tax deduction.

## LIFE INSURANCE POLICIES

Transfer an existing policy to ICF or purchase a new one in ICF's name.

## WILL OR TRUST

Create a new ICF fund or name an existing fund as a beneficiary in your will or trust.

## PRIVATE FOUNDATION ASSETS

Provide annual grants to an ICF fund, or close the foundation and transfer all assets to an ICF fund.

## TANGIBLE PERSONAL PROPERTY

Receive a deduction for your donation of jewelry, art or other valuables. ICF will sell the item(s) and proceeds will be deposited into your ICF fund.

# FOREVER FUNDS

ICF's ENDOWED FUNDS are permanent sources of funding for Idaho nonprofits and students. You can personalize your fund to reflect your style of giving. Your fund is invested wisely so it grows over time and forever supports your interests. Approximately 4.5% is available every year for distribution. Endowed funds participate in ICF's investment pool and grow over time.

**KEEP IT SIMPLE:**  
Support the same recipients every year.

**AGENCY**  
Established by a nonprofit to support its mission.  
\$50k minimum, 5-year pledge option  
.5% annual fee \*

**DESIGNATED**  
Support the same nonprofit(s) every year.  
\$25k minimum, 5-year pledge option  
1% annual fee \*

**OPERATING**  
Support ICF's operations.  
\$5k minimum, 5-year pledge option  
1% annual fee \*

**CHANGE IT UP:**  
Select new recipients every year

**ENDOWED DONOR ADVISED**  
You and other advisors annually select grant recipients.  
\$25k, 5-year pledge option  
1% annual fee \*

**SELF-DIRECTED SCHOLARSHIP**  
Customize the criteria and participate in the student selection process.  
\$50k, 5-year pledge option  
2% annual fee \*

**TRUST THE EXPERTS:**  
Let us select recipients based on your guidelines.

**GREATEST NEED**  
Our grants panels select nonprofit recipients based on current needs in the region.  
\$5k, 5-year pledge option  
1% annual fee \*

**FIELD OF INTEREST**  
Specify a cause, geographic area or both, and our grants panels select nonprofit recipients based on your instructions.  
\$25k, five year pledge option  
1% annual fee \*

**PANEL-DIRECTED SCHOLARSHIP**  
You customize the criteria, and our scholarship committee selects the annual recipients.  
\$50k, five year pledge option  
1.5% annual fee \*

\* ICF assesses an annual management fee on each endowed fund to partially offset the cost of administrative services. In addition, each endowed fund is charged its pro-rata share of the trustee fees paid to ICF's investment managers (between .25% and .32% annually).