

LINCOLN FOREVER



LCF NEWS FROM PRESIDENT BARBARA BARTLE

SUMMER 2016

GIVE TO LINCOLN DAY RAISES ALMOST \$3.1 MILLION

Donations Increased By More Than 1,000

The fifth annual Give To Lincoln Day took place on May 26, raising \$3,076,995 to help support 348 local nonprofits that serve Lincoln and Lancaster County. All participating nonprofits received a proportional share of a \$300,000 match fund provided by Lincoln Community Foundation and their sponsors. A record 13,767 donations were received for the 2016 Give To Lincoln Day.

This event shines a community spotlight on charitable giving. It is the day when everyone can do good and support all the positive things that are happening in the city. The 24-hour online event encourages donations to support the organizations and causes people care about. More than 70 organizations gathered at Tower Square on Give To

Lincoln Day. There were live performances, hands-on activities and the agencies shared information about their programs and services. Nonprofits also drew a mile-long hopscotch path in downtown Lincoln, "drawing" people in to give.

"We have again shown that when Lincoln comes together, we can make big things happen. We are truly blessed by the generosity of our community," said Barbara Bartle, President of Lincoln Community Foundation. "This special event helps grow public awareness of local nonprofits, attracts new donors and inspires our residents to support the causes they love. The dollars raised have a significant impact on the work these agencies conduct throughout the year."

Donor Feedback

- 100% will participate again
- 27% participated for the first time
- 75% are motivated because of the match fund
- 31% made a new, first-time gift to a nonprofit

Nonprofit Feedback

- 96% spent \$500 or less to promote the event
- 78% spent less than 20 hours of staff time to participate

Give To Lincoln Day has raised \$12.5 million for the community over the past five years.

To see a report of gifts received for each nonprofit, visit www.GiveToLincoln.com or www.lcf.org.

Give
To Lincoln Day



We Raised

\$3,076,995



LOCAL ADVISORS LIKE BENEFITS OF LINCOLN COMMUNITY FOUNDATION

The Lincoln Community Foundation staff works closely with attorneys, accountants, investment advisors and philanthropic goals, and a resource for planning ideas and up-to-date information about charitable giving tax law funds at LCF. Hear why some of Lincoln's prominent tax and estate planners recommend Lincoln Community Foundation.

One commonly overlooked aspect of a family's overall estate and tax planning is the use of charitable giving through a Donor Advised Fund. The Lincoln Community Foundation has assisted many of our clients with advice in this area. A Donor Advised Fund at LCF is a popular (and potentially very "tax efficient") way to fulfill an individual's desire to contribute to a charitable organization. Our advice to clients is to contribute highly appreciated stock (stock with large gains) to their Donor Advised Fund. The tax benefit is two-fold: 1) the gain is not taxed and 2) the fair market value of the stock is deductible as a charitable donation. This deduction is taken in the year the stock is transferred to the fund. Another benefit of this strategy is the flexibility regarding the timing of payments made to the charitable organization from the Donor Advised Fund. The donation does not have to be made in the same year the stock is transferred. This gives an individual fairly broad discretion as to when the actual charitable gifts are made.

Bruce Meister, CPA

Partner

BKD, LLP

The Donor Advised Funds offered by the Lincoln Community Foundation provide a perfect vehicle for our clients who wish to leave a long-term legacy to support the community. Often the funds to be contributed to the endowment are generous, but not sufficient to justify the cost and complexity of maintaining their own private foundation. The Donor Advised Fund provides an efficient opportunity for the family to maintain the equivalent of a private foundation. Family members can continue to be the advisors to the Fund for generations and direct the community donations to a variety of charities as needs and interests change over the years.

Janet Labenz

CPA

Labenz & Associates, LLC

It has been my pleasure to recommend the Lincoln Community Foundation to my clients and friends. The services they provide are extremely valuable for a variety of reasons. Many of my clients have found the LCF Donor Advised Fund to be a very tax efficient way to give. The fact that they can also remain anonymous in their giving has been attractive to some of my clients. The Foundation has a full staff of knowledgeable professionals who can assist in distributing larger estate gifts or managing endowment funds. I've always felt like it's a shame when anyone lives their life and there isn't one charitable cause that they want to believe in or support financially. The Lincoln Community Foundation is well positioned to help members of our community add meaning to their lives through purposeful gifting.

Max Callen, Investment Consultant

Senior Vice President

Smith Hayes

Most of our estate planning clients have a general idea of the organizations or types of good work they wish to benefit through planned giving, but many have not thought about the mechanics. That's where the Lincoln Community Foundation fits in so effectively as a partner in philanthropy.

The most popular technique is the use of an individually designed Legacy Fund, wherein the client works with the knowledgeable professionals at LCF to develop a thoughtful, revocable plan, written in English and not legalese, that details the administration of the gift after the client dies. Once the initial agreement is finalized, the LCF staff works very well with us to ensure that the fund is properly named in the client's will, trust or beneficiary designations. Future changes during the client's lifetime are then easily made by working with the LCF staff, thereby reducing legal fees.

Andrew M. Loudon

Partner

Baylor Evnen Law Firm

UNITY FOUNDATION FUNDS

trust officers in Lincoln. We are partners in facilitating details. Many advisors have created their own charitable Community Foundation to their clients.

I see a common pattern in my practice: A married couple has worked hard and made a good living in the Lincoln community. It is now time to give back to the charities that they feel can make a difference. The clients have some friends who have a private foundation and they want to know if a private foundation is right for them. However, a quick review of the obligations imposed upon private foundation managers as well as the reporting obligations imposed upon private foundations often leaves clients feeling uneasy.

What many clients do not know is they can usually accomplish much of their charitable goals with far less administrative burden through a Donor Advised Fund with the Lincoln Community Foundation. The discussion with clients gets even better when I explain that the income tax donation allowed to a Donor Advised Fund is more generous than the deduction allowed for gifts to private foundations. Further, Donor Advised Funds allow clients to name children as advisors so that the Donor Advised Fund can extend into and teach philanthropy to future generations.

I have had a number of clients incorporate Donor Advised Funds into their estate planning, including naming Donor Advised Funds as the remainder beneficiaries of charitable remainder trusts and as current beneficiaries of charitable lead trusts. I have also had clients who have tired of the ongoing work associated with properly maintaining a foundation dissolve the foundation and distribute the remaining assets to a Donor Advised Fund at the Lincoln Community Foundation. The fees charged by LCF are very reasonable and my clients find their staff very helpful and easy to work with.

Kent Endacott

Attorney

Endacott Peetz Timmer

DIAMOND DONOR CELEBRATION



A Diamond Donor garden party and dinner was held in the Foundation Garden on June 15. This event was the capstone to a successful 60th anniversary campaign. A garden tribute was unveiled, recognizing the 219 Diamond Donors. Thanks to the generosity of donors who participated in our 60th anniversary campaign, more than \$60 million in new funds were raised to improve Lincoln for generations to come.



PROSPER LINCOLN LEADERSHIP TEAM IN PLACE



The February launch of the Prosper Lincoln community agenda was only the beginning of work to Lift Lincoln Higher. The infrastructure is now in place to focus and coordinate action so we make progress toward the goals in our three priority areas below. We are happy to introduce the Prosper Lincoln leadership team, whose backgrounds will serve them well as they develop strategies and relationships to achieve the community agenda over the next four years.

Early Childhood

Nurture Every Child on the Path to Success

The developer for the Early Childhood priority area is Michelle Suarez. She recently retired from Lincoln Public Schools (LPS), after serving as a school principal for the last 20 years of her 30-year career.

Employment Skills

Provide Opportunities for People to Realize Career Aspirations

Bryan Seck and Mike Milbourn are developers for the Employment Skills priority area. Bryan previously was a Homeless Outreach Specialist for LPS. Mike is a learning and development manager at Lincoln Industries which is loaning him to work with Bryan one day each week.

Innovation

Create a Vibrant Culture of Innovation

The ambassador for the Innovation priority area is Rich Claussen. He spent the past 30 years at Bailey Lauerman, most recently as an executive officer and general manager of the agency's Lincoln office. Rich has an extensive record of local community leadership with numerous business, civic and charitable organizations.

Take action, give time, make a donation. There are many ways to help move the community agenda forward.

How will you help Lift Lincoln Higher? Learn the many ways you can engage and share what you are doing at www.prosperlincoln.org.

Sign up on the website to receive Prosper Lincoln updates and stay informed.

WELCOME TRACY EDGERTON



We are delighted to welcome Tracy Edgerton who has joined the LCF development team in the role of Vice President for Strategic Giving. She will help donors and professional advisors design and implement charitable gift plans.

Tracy has a strong background in planned gift fundraising and experience with nonprofit management, law, estate and tax planning.

Most recently, Tracy served as president of Dakota Guardian Trust Company. She worked at the University of Nebraska Foundation for more than 15 years and is a graduate of UNL's College of Journalism & Mass Communications and the University of Iowa College of Law.

"I am grateful for the opportunity to use my skills and experience to strengthen and grow our community," shared Tracy. "The Lincoln Community Foundation has a critically unique mission to help donors make the most of their charitable gifts and move Lincoln forward, and I am thrilled to join the team."

LINCOLN COMMUNITY
FOUNDATION

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