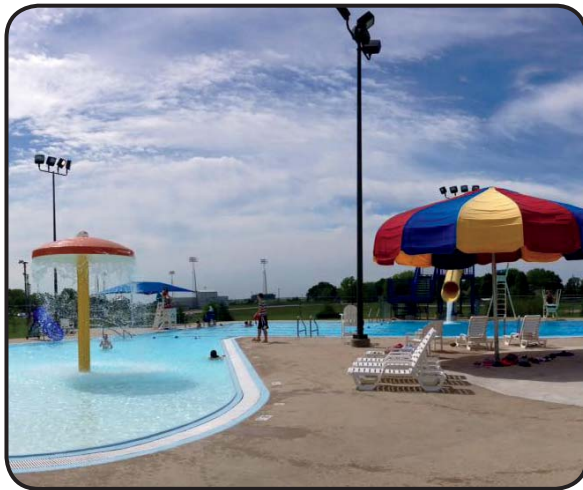


## COUNTY ENDOWMENT GRANT PROGRAM

The Endow Iowa - County Endowment Grant program is a state-funded program that encourages and supports philanthropy in Iowa by providing financial assistance to a large number of community foundations around the state. Through the County Endowment Fund Program, a percentage of the state's gaming tax revenue is distributed to community foundations in the 85 counties that do not hold a state issued gaming license. The community foundation organizations then grant 75 percent of these funds to charitable projects within their counties and placed the remaining 25 percent in a permanent endowment fund, which is intended to attract other donations and provide a source of permanent funding for charitable projects within the county. The Calhoun County Community Foundation provides matching grants that support charitable projects in communities in Calhoun County.



Manson Family Aquatic Center

## PLANNED GIVING

The Calhoun County Community Foundation can provide technical assistance on alternative planned giving options for donors on the use of:

- Charitable remainder trusts
- Lead trusts
- Life estate agreements
- Bequests from estates
- Charitable life insurance
- Charitable gift annuities
- Pooled income funds



## HANDLING SOPHISTICATED GIFTS

The Calhoun County Community Foundation is able to handle gifts of publicly traded and closely held securities, real estate, life insurance, IRAs and other types of gifts, and we can provide the expertise needed to receive these types of gifts into a tax-advantaged charitable fund.

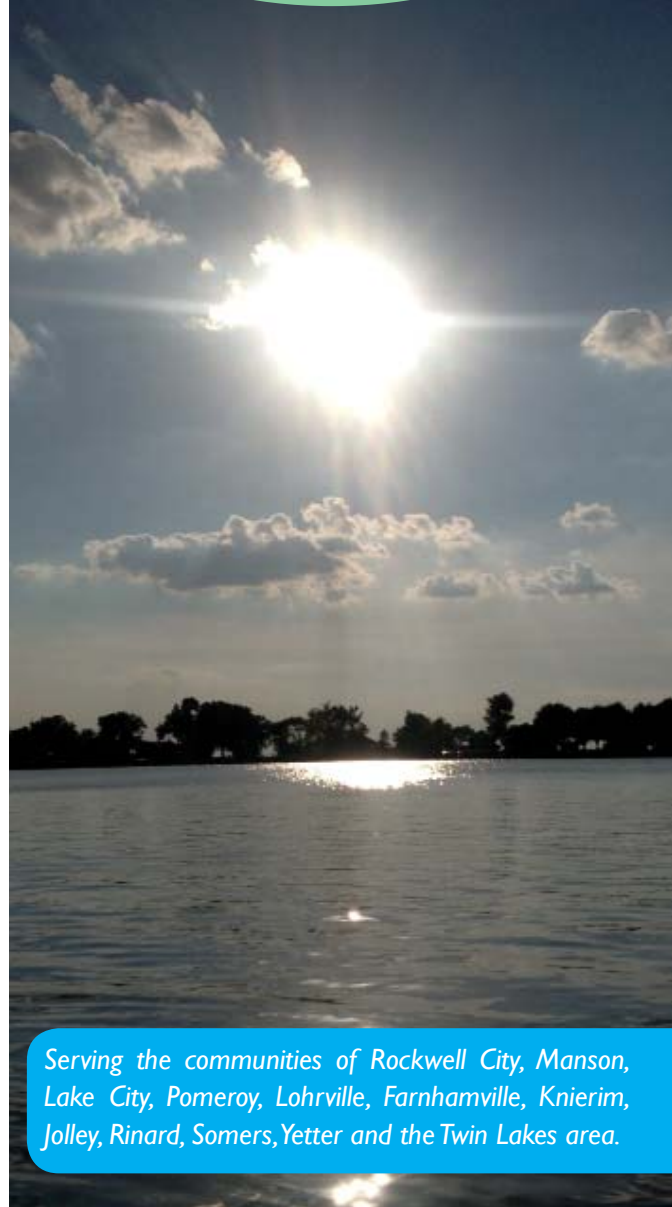
## AN AFFILIATE OF THE FORT DODGE COMMUNITY FOUNDATION

The Calhoun County Community Foundation is a member of the family of community foundations in Iowa and is an affiliate of the Fort Dodge Community Foundation, which is a nationally certified community foundation. The Fort Dodge Community Foundation provides back office services and professional staff support for the Calhoun County Community Foundation. Randy Kuhlman, CEO of the Fort Dodge Community Foundation, is available to assist residents of Calhoun County on the benefits of various charitable fund options that might interest you and will answer any questions you may have. Randy Kuhlman can be reached by calling 515.573.3171 or by email at [rk@fd-foundation.org](mailto:rk@fd-foundation.org)



## CALHOUN COUNTY COMMUNITY FOUNDATION

% Fort Dodge Community Foundation & United Way  
24 North 9th St. Suite B  
Fort Dodge, IA 50501  
515.573.3171



Serving the communities of Rockwell City, Manson, Lake City, Pomeroy, Lohrville, Farnhamville, Knierim, Jolley, Rinard, Somers, Yetter and the Twin Lakes area.

## WHO WE ARE

The Calhoun County Community Foundation is dedicated to improving the quality of life in Calhoun County for all citizens through grantmaking and by enabling people with philanthropic interests to develop lasting legacies through funds that support charitable causes, programs and organizations in their communities.

Our mission is to foster private giving, strengthen service providers and improve the conditions throughout Calhoun County.

The Calhoun County Community Foundation was formed in 2005. The founding members of the organization had a vision to ensure that our 11 communities and the Twin Lakes area charitable programs were supported now and in the future. We work together with many individuals, families, businesses and organizations to establish endowment funds that will provide grant awards for years to come.

The Calhoun County Community Foundation is governed by a local board of directors who are active in their local communities. Board members and alternates were selected by the local city councils or other governing boards to represent their community.



*The Gardens on 4th, Rockwell City*

## ESTABLISHING A FUND

Whether you want to honor a loved one's memory, create a family legacy or simply give to the organizations you care about, we have several fund options that offer you flexibility in meeting your philanthropic goals. Through either endowed or non-endowed funds, we can provide you with a wide range of effective, tax advantaged ways to support to your favorite charities and causes. These options include:

- Donor-advised funds
- Designated funds
- Discretionary funds
- Field of interest funds
- Scholarship funds

## HOW TO GIVE

It's easy to get started – a simple fund agreement and an initial tax-deductible gift are all you need to start your personal fund. There are no legal, accounting or start-up fees. For information on how to establish a fund, contact Randy Kuhlman, CEO of the Fort Dodge Community Foundation, at 515.573.3171 or [rk@fd-foundation.org](mailto:rk@fd-foundation.org)

## DONOR-ADVISED FUNDS

Donor-advised funds are one of the most efficient charitable giving tools available to anyone looking to create a charitable fund. A donor-advised fund is a charitable giving vehicle administered by a community foundation and created for the purpose of managing charitable donations on behalf of an individual, family, business or organization.

Donor-advised funds are now the fastest growing charitable giving vehicle in the United States because they offer donors the flexibility to direct their charitable gifts from one easily administered fund. Few charitable giving options provide the flexibility and convenience along with the full tax advantages associated with charitable giving that donor-advised funds offer.

## OUR FUNDING PRIORITIES

The Calhoun County Community Foundation encourages citizens to give back to their communities by establishing funds that will provide support for a wide range of interests that improve the quality of life of communities and citizens in Calhoun County:

- Economic Vitality
- Health & Personal Well-Being
- Parks & Recreation
- Education & Schools
- Public Safety
- Positive Youth Development
- Environment & Beautification
- Faith Community
- Culture & Historic Preservation



*Lake City Town Square*

## ENDOW IOWA TAX CREDIT

*Maximize your tax savings*

The Endow Iowa Tax Credit program was created to encourage donors to enhance the quality of life in their communities. Donors who establish an endowed fund with the Calhoun County Community Foundation are eligible to receive a 25% state of Iowa tax credit for the amount of their gift and also take full advantage of federal income tax deductions that are afforded to charitable gifts. The example listed here is based on an endowed gift of \$100,000 with the donor being in a 30% tax bracket.

Donation	\$100,000
Savings on Federal Taxes	\$ 30,000
25% State Tax Credit	\$ 25,000
Net Tax Savings	\$ 55,000
Actual Donor Cost	\$ 45,000