



ADMINISTRATIVE FEE CHART

Types of Funds

Fees
(On fund balances.)

| | | | |
|--|------------------------------|--------------------------------|-------|
| Endowed Minimum Gift \$25,000 | Unrestricted | First \$1,000,000 ¹ | 0.75% |
| | Nonprofit Agency | | 1.00% |
| | Designated | | 1.00% |
| | Field of Interest | | 1.50% |
| | Donor Advised ² | | 1.50% |
| Non-Endowed ⁴ Minimum Gift \$10,000 | Nonprofit Agency | 1.25% | |
| | Designated | 1.50% | |
| | Field of Interest | 2.00% | |
| | Donor Advised ^{2,3} | 2.00% | |
| Scholarship Minimum Gifts Endowed \$50,000 Non-Endowed ⁴ \$10,000 | Advisory | | |
| | Endowed | 2.00% | |
| | Non-Endowed ⁴ | 2.50% | |
| | Non-Advisory (Dormant) | | |
| | Endowed | 1.00% | |
| | Non-Endowed ⁴ | 1.50% | |

All funds subject to future adjustments in fee structure as noted in fund agreements.

¹ Administrative fees for endowed funds are blended and decrease by 0.10% for the next \$4 MM, \$5 MM, \$10 MM (\$1.5 MM, \$5MM, \$10 MM for Donor Advised). For balances over \$1 MM (\$500,000 for Donor Advised). Staff can calculate a blended rate example of an effective annual fee upon request.

² The minimum grant amount from a Donor Advised (endowed or non-endowed) fund is \$250.

³ Non-endowed Donor Advised fund minimum gifts below \$10,000 may be accepted under certain conditions as outlined in our Donor Advised Fund Activity Policy.

⁴ All non-endowed funds will be assessed a \$250 annual minimum fee.



Fee Use, Funds and Types

The Alaska Community Foundation's mission is *Inspiring the spirit of giving and connecting people, organizations and causes to strengthen Alaska's communities now and forever*. We believe we are stronger together and aim to support all Alaskan communities through local philanthropy and grantmaking.

All community foundations receive donations from the public (individuals, nonprofit agencies, private foundations, families, corporations etc.). These donations are held in different types of funds and fees are assessed on each of these types of funds. The fees assessed by The Alaska Community Foundation are used to support the following:

- * Local grantmaking expertise.
- * Donor focused services including philanthropic advising and acceptance of complex gifts.
- * Administrative expenses, including financial infrastructure, accounting, annual audits, tax filing, donor record management and other operational expenses.

Funds and Types Explained

| Fund* | Purpose |
|-------------------|--|
| Nonprofit Agency | Agency funds are created by the nonprofit, or a donor in the name of the nonprofit, to support the organization's mission. Grants can be awarded to the agency itself or to other eligible organizations. |
| Designated | Donors can designate their donation to benefit one or more specific organizations, causes or communities for long-term, consistent support. ACF carries out the donor's intent on their behalf. |
| Field of Interest | Donations provide programmatic support in an area of interest, such as arts & culture, basic needs, education, pets, the environment, or a particular community or region. Donors can contribute to an established field of interest (FOI) fund or create their own. Contributions to a FOI fund are then carried out by ACF with the ultimate donor intent in mind. |
| Donor Advised | Donors are able to actively recommend grants to the nonprofits or causes of their choice. This type of fund enables families, companies or like-minded groups to be involved with charitable giving and receive maximum tax benefits. |
| Unrestricted | This flexible fund allows The Alaska Community Foundation to respond to Alaska's changing needs and opportunities as they arise. |
| Scholarship | Scholarship funds provide educational opportunities for students and offer the opportunity to express the values of the donor or someone they wish to honor. |

* All funds are either endowed or non-endowed.

| Type | Purpose |
|-------------|---|
| Endowed | All donations into an endowed fund are protected in perpetuity. Earnings from the investment of this principal are dedicated for grantmaking, inflation-proofing the fund, and covering the administrative costs of the fund. |
| Non-Endowed | All donations and earnings are available for grantmaking up to the full amount of the fund. |