Personal Service to Support You

The Community Foundation for Southern Arizona (CFSA) offers a simple and competitive fee structure that supports the professional services provided to you as a donor and partner in making a difference in our community.

Fund Type	Fee	Asset Value
Agency; Award; Designated; Donor Advised; Nonprofit, Project*, Field of Interest** and Unrestricted**	1.25% 1.00% 0.75% 0.50%	Less than 1 million Over 1 million to 3 million Over 3 million to 5 million Over 5 million
Scholarship Funds: Outside Managed Process	1.50% 1.25% 1.00% 0.75%	Less than 1 million Over 1 million to 3 million Over 3 million to 5 million Over 5 million
Scholarship Funds: CFSA Managed Process	2.50% 2.25% 2.00% 1.75%	Less than 1 million Over 1 million to 3 million Over 3 million to 5 million Over 5 million
Administrative Endowment	4.00%	All Assets
Estate	1.00%	All Assets
Minimum Annual Fee for All Fund Types	$250	Minimum

*Project funds will also be assessed a 7% gift fee for contributions received to the fund.

** FOI and Unrestricted Funds will also be assessed a grant fee of .75% annually to support the grant process.

What kind of services are provided by CFSA?

When you establish a fund through CFSA, you will be provided personalized service and support regarding your fund. CFSA is responsible for the administration of your fund, including investment management, financial reporting, grant making, tax reporting, and years audit evaluations. Fees vary by fund type and decline as the assets and balance of your fund increase. CFSA has the experience in your field of interest and looks forward to being your partner in philanthropy.

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	CFSA Donor Advised Fund	Supporting Organization	Direct Gift	Private Foundation
Donor Involvement	Donor recommends grants to qualified nonprofit groups. Grants are approved by CFSA board. Donor has continued involvement over lifetime and may name spouse and/or children as successors	Donor recommends grants to qualified nonprofit groups. Grants are approved by trustees of the gift fund. Donor can name spouse and/or children as successors	Donor gives a gift directly to a public charity. Control is limited to the initial gift decision. Once gift is made, donor has no further involvement with the gift	Donor appoints board, which controls investments and grantmaking. Family may be involved in future decision-making with approval of trustees
Tax Status	Public Charity	Public Charity	Public Charity	Private Foundation
Income Tax Deductions for Gifts of:				
Cash:	Up to 50% of adjusted gross income	Up to 50% of adjusted gross income	Up to 50% of adjusted gross income	Up to 30% of adjusted gross income
Appreciated Securities:	Fair market value up to 30% of adjusted gross income	Fair market value up to 30% of adjusted gross income	Fair market value up to 30% of adjusted gross income	Fair market value up to 20% of adjusted gross income
Real Estate and closely held stock:	Fair market value up to 30% of adjusted gross income	Fair market value up to 30% of adjusted gross income	Fair market value up to 30% of adjusted gross income	Cost basis up to 20% of adjusted gross income
Grantmaking Support				
	Professional staff is available to help identify and assess grantees, provide input on community needs, and verify nonprofit status of groups	Varies	Donor decision based on own research	Donors must arrange and support their own grantmaking and monitoring structure
Start-up Costs				
Initial cost:	None	None	None	Several thousands of dollars for legal and accounting expenses and filing fees
Minimum Contribution:	$10,000.00	Varies	Any gift size is appropriate	Typically millions of dollars
Administrative Requirements				
Ongoing cost:	Pooled administration; annual fee	Varies	N/A	Several thousand dollars for legal and accounting expenses and filing fees. Staffing and direct operating expenses may apply
Reporting:	CFSA handles all tax reporting	Financial institution handles all tax reporting	Donor is responsible for all tax reporting	Annual 990PF tax form must be filed