



Lutheran Foundation Canada
REFLECTING GOD'S GRACE

May 2, 2019

To: Congregations, Seminaries, Auxiliaries, Listed Service Organizations, and interested others.

RE: Planned Giving Report for Q1 of 2019

The attached reports outline the development activities and results of the Gift Planning program as carried out by Lutheran Foundation Canada throughout the first quarter of 2019. For reference, the following categories have been used to define the types of gifts being reported:

Direct Gift - a lifetime gift received, often by way of transferred shares, but also by cash or cheque

Bequest Gift - a gift received from an estate settlement

Deferred Gift Established - a planned, future estate gift directly attributable to the work of a Foundation Gift Coordinator, often after the donor attending an Estate Planning Seminar

Deferred Gift Identified - a previously planned, future estate gift, of which a Gift Coordinator has been notified

Included for your information are the following:

Page 1 is the **Activity Report for Q1 2019**, which indicates the total value of gifts as either received, established or identified each month. The upper table compares budgeted and actual amounts for each gift type within each district by month, whereas the lower table shows anticipated and actual amounts allocated to each organization, **as stipulated by the donors**. The Budget amounts for organizations shown in the lower table are based upon historical information only. The Gift Coordinators work on behalf of all LCC organizations and congregations equally, encouraging donors to give where their passions lie.

Page 2 - 5 is the **Monthly Detail Report**, which provides more information regarding each gift, using the same definitions as above, showing where and how the donor has designated their gift to be disbursed once it is received.

Page 6 is a list of congregations designated by donors in 2019 to receive either current or future gifts.


With **23 gifts** in the first quarter totaling **\$2,390,885**, with **\$240,885 already received this year, and disbursed to the beneficiaries**. May God be praised!

Page 7 is a summary of the gift designations planned or received in the last ten (10) years, totaling just over \$63 million. These allocations have been stipulated by the donors, either within their will or within a *Gift Allocation Agreement* they signed with Lutheran Foundation Canada.

Gift Coordinators work on behalf of all LCC organizations equally, promoting, encouraging, assisting, stewarding, and managing the development of planned (estate) gifts or significant lifetime gifts as part of a Christian's overall stewardship plan. It has been our experience that donors are excited about the opportunity to create a gift within their estate, supporting a ministry for which they have a passion.

For a listing of future seminars in your area, visit the Foundation's **NEW** web site, at www.lutheranfoundation.ca with more information provided, and a great new look. If you have any questions regarding this report or require further clarification, please do not hesitate to contact me.

In His Service,
Allen Schellenberg
Executive Director – Lutheran Foundation Canada
Gift Coordinator – Western Region
Lutheran Foundation Canada
1-877-711-4438 (GIFT)

Lutheran Foundation Canada Q1 2019 Planned Giving Activity			Direct Gifts - Gifts of shares or cash already received Bequest Gifts - Estate gifts already received Deferred Gifts (Established) - Future gifts planned with Gift Coordinator assistance Deferred Gifts (Identified) - Future gifts previously planned by donor									 Lutheran Foundation Canada <small>REFLECTING GOD'S GRACE</small>		
Gift Type (by Region)	January			February			March			Year to Date Total - 1Q				
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance		
West Region														
Direct Gifts	\$10,240	\$35,850	\$25,610	\$12,800		(\$12,800)	\$15,360	\$4,400	(\$10,960)	\$38,400	\$40,250	\$1,850		
Bequest Gifts	\$16,800		(\$16,800)	\$21,000		(\$21,000)	\$25,200		(\$25,200)	\$63,000	\$0	(\$63,000)		
Deferred Gifts - Established	\$100,800	\$700,000	\$599,200	\$126,000		(\$126,000)	\$151,200		(\$151,200)	\$378,000	\$700,000	\$322,000		
Deferred Gifts - Identified	\$48,000		(\$48,000)	\$60,000		(\$60,000)	\$72,000		(\$72,000)	\$180,000	\$0	(\$180,000)		
Subtotal - West Region	\$175,840	\$735,850	\$560,010	\$219,800	\$0	(\$219,800)	\$263,760	\$4,400	(\$259,360)	\$659,400	\$740,250	\$80,850		
Central Region														
Direct Gifts	\$11,520		(\$11,520)	\$14,400		(\$14,400)	\$17,280		(\$17,280)	\$43,200	\$0	(\$43,200)		
Bequest Gifts	\$12,000		(\$12,000)	\$15,000	\$22,000	\$7,000	\$18,000	\$161,035	\$143,035	\$45,000	\$183,035	\$138,035		
Deferred Gifts - Established	\$100,800	\$40,000	(\$60,800)	\$126,000	\$1,200,000	\$1,074,000	\$151,200	\$50,000	(\$101,200)	\$378,000	\$1,290,000	\$912,000		
Deferred Gifts - Identified	\$44,000		(\$44,000)	\$55,000		(\$55,000)	\$66,000	\$10,000	(\$56,000)	\$165,000	\$10,000	(\$155,000)		
Subtotal - Central Region	\$168,320	\$40,000	(\$128,320)	\$210,400	\$1,222,000	\$1,011,600	\$252,480	\$221,035	(\$31,445)	\$631,200	\$1,483,035	\$851,835		
East Region														
Direct Gifts	\$9,600		(\$9,600)	\$12,000	\$11,350	(\$650)	\$14,400	\$6,250	(\$8,150)	\$36,000	\$17,600	(\$18,400)		
Bequest Gifts	\$16,800		(\$16,800)	\$21,000		(\$21,000)	\$25,200		(\$25,200)	\$63,000	\$0	(\$63,000)		
Deferred Gifts - Established	\$84,000	\$150,000	\$66,000	\$105,000		(\$105,000)	\$126,000		(\$126,000)	\$315,000	\$150,000	(\$165,000)		
Deferred Gifts - Identified	\$48,000		(\$48,000)	\$60,000		(\$60,000)	\$72,000		(\$72,000)	\$180,000	\$0	(\$180,000)		
Subtotal - East Region	\$158,400	\$150,000	(\$8,400)	\$198,000	\$11,350	(\$186,650)	\$237,600	\$6,250	(\$231,350)	\$594,000	\$167,600	(\$426,400)		
Total Gifts	\$502,560	\$925,850	\$423,290	\$628,200	\$1,233,350	\$605,150	\$753,840	\$231,685	(\$522,155)	\$1,884,600	\$2,390,885	\$506,285		
Gifts Already Received and Disbursed	\$76,960	\$35,850	(\$41,110)	\$96,200	\$33,350	(\$62,850)	\$115,440	\$171,685	\$56,245	\$288,600	\$240,885	(\$47,715)		
Total Planned Gifts Outstanding	\$425,600		#VALUE!	\$532,000	\$1,200,000	\$668,000	\$638,400	\$60,000	(\$578,400)	\$2,173,200	\$2,150,000	(\$23,200)		
Gift Allocations														
LCC Organizations														
Congregations - West Region	\$50,256	\$179,600	\$129,344	\$62,820		(\$62,820)	\$75,384	\$3,300	(\$72,084)	\$188,460	\$182,900	(\$5,560)		
Congregations - Central Region	\$50,256	\$40,000	(\$10,256)	\$62,820		(\$62,820)	\$75,384	\$60,000	(\$15,384)	\$188,460	\$100,000	(\$88,460)		
Congregations - East Region	\$50,256		(\$50,256)	\$62,820	\$11,350	(\$51,470)	\$75,384	\$4,650	(\$70,734)	\$188,460	\$16,000	(\$172,460)		
West Region	\$25,128		(\$25,128)	\$31,410		(\$31,410)	\$37,692		(\$37,692)	\$94,230	\$0	(\$94,230)		
Central Region	\$25,128		(\$25,128)	\$31,410		(\$31,410)	\$37,692		(\$37,692)	\$94,230	\$0	(\$94,230)		
East Region	\$25,128		(\$25,128)	\$31,410		(\$31,410)	\$37,692		(\$37,692)	\$94,230	\$0	(\$94,230)		
Lutheran Church - Canada	\$75,384		(\$75,384)	\$94,230		(\$94,230)	\$113,076		(\$113,076)	\$282,690	\$0	(\$282,690)		
Concordia Lutheran Seminary	\$20,102	\$176,750	\$156,648	\$25,128	\$4,935	(\$20,193)	\$30,154	\$1,600	(\$28,554)	\$75,384	\$183,285	\$107,901		
Concordia Lutheran Theological Seminary	\$20,102		(\$20,102)	\$25,128		(\$25,128)	\$30,154		(\$30,154)	\$75,384	\$0	(\$75,384)		
Concordia University of Edmonton	\$5,026		(\$5,026)	\$6,282		(\$6,282)	\$7,538		(\$7,538)	\$18,846	\$0	(\$18,846)		
Lutheran Laymen's League of Canada	\$20,102	\$175,000	\$154,898	\$25,128	\$2,400	(\$22,728)	\$30,154	\$150	(\$30,004)	\$75,384	\$177,550	\$102,166		
Lutheran Women's Missionary League - Can	\$5,026		(\$5,026)	\$6,282		(\$6,282)	\$7,538		(\$7,538)	\$18,846	\$0	(\$18,846)		
Concordia Lutheran Mission Society	\$5,026		(\$5,026)	\$6,282		(\$6,282)	\$7,538	\$250	(\$7,288)	\$18,846	\$250	(\$18,596)		
LCC's Mission and Service Organizations	\$20,102		(\$20,102)	\$25,128	\$4,800	(\$20,328)	\$30,154	\$700	(\$29,454)	\$75,384	\$5,500	(\$69,884)		
Canadian Lutheran World Relief	\$50,256	\$175,000	\$124,744	\$62,820	\$4,935	(\$57,885)	\$75,384		(\$75,384)	\$188,460	\$179,935	(\$8,525)		
Lutheran Foundation Canada	\$50,256	\$29,500	(\$20,756)	\$62,820	\$4,930	(\$57,890)	\$75,384		(\$75,384)	\$188,460	\$34,430	(\$154,030)		
Unspecified	\$5,026	\$150,000	\$144,974	\$6,282	\$1,200,000	\$1,193,718	\$7,538	\$161,035	\$153,497	\$18,846	\$1,511,035	\$1,492,189		
Total of Donor Allocations	\$502,560	\$925,850	\$423,290	\$628,200	\$1,233,350	\$605,150	\$753,840	\$231,685	(\$522,155)	\$1,884,600	\$2,390,885	\$506,285		



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Gift Allocation - Monthly Detail

January

Organization	Allocation Amount	Notes
Congregations - West Region	\$179,600	10, 11
Congregations - Central Region	\$40,000	13
Congregations - East Region		
West Region		
Central Region		
East Region		
Lutheran Church - Canada		
Concordia Lutheran Seminary	\$176,750	10, 11
Concordia Lutheran Theological		
Concordia University of Edmonton		
Lutheran Laymen's League of Canada	\$175,000	11
Lutheran Women's Missionary League		
Concordia Lutheran Mission Society		
LCC's Mission and Service		
Canadian Lutheran World Relief	\$175,000	11
Lutheran Foundation Canada	\$29,500	1-9
Unspecified	\$150,000	12
Total Gifts – this Month	\$925,850	13
Total Gifts – Year to Date	\$925,850	13

NOTES:

1. – 9. A total of 9 direct gifts received totaling \$29,500 to cover premiums on previously gifted insurance policies, now owned by LCCFM, but designated for various organizations through a *Gift Allocation Agreement*, to be disbursed once the payout has been received.
10. A direct gift of shares received of \$6,350 divided \$4,600 for a West Region congregation and \$1,750 for Concordia Lutheran Seminary.
11. A deferred gift established of \$700,000 divided equally (\$175,000) to each of:
 - A West Region congregation
 - Concordia Lutheran Seminary
 - Canadian Lutheran World Relief
 - Lutheran Laymen'
 - League Canada for Lutheran Hour Ministries
12. A deferred gift established of \$150,000 for unknown beneficiaries.
13. A deferred gift established for \$40,000 to a Central Region congregation.



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Gift Allocation - Monthly Detail

February

Organization	Allocation Amount	Notes
Congregations - West Region		
Congregations - Central Region		
Congregations - East Region	\$11,350	4
West Region		
Central Region		
East Region		
Lutheran Church - Canada		
Concordia Lutheran Seminary	\$4,935	1
Concordia Lutheran Theological		
Concordia University of Edmonton		
Lutheran Laymen's League of Canada	\$2,400	1
Lutheran Women's Missionary League		
Concordia Lutheran Mission Society		
LCC's Mission and Service	\$4,800	1
Canadian Lutheran World Relief	\$4,935	1
Lutheran Foundation Canada	\$4,930	1
Unspecified	\$1,200,000	2, 3
Total Gifts – this Month	\$1,233,350	4
Total Gifts – Year to Date	\$2,159,200	17

NOTES:

- A bequest gift received of \$22,000 distributed as follows:
 - \$4,935 Concordia Lutheran Seminary
 - \$4,935 Canadian Lutheran World Relief
 - \$4,930 Lutheran Foundation Canada
 - \$2,400 Lutheran Bible Translators
 - \$2,400 LLL-C for LHM
 - \$2,400 L.A.M.P.
- A deferred gift established of \$400,000 to be placed into a *Donor Advised Fund*, with beneficiaries to be annually determined by surviving family members.
- A deferred gift established of \$400,000 to be placed into a *Donor Advised Fund*, with beneficiaries to be annually determined by surviving family members.
- A direct gift of shares received of \$11,350 for an East Region congregation.



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Gift Allocation - Monthly Detail

March

Organization	Allocation Amount	Notes
Congregations - West Region	\$3,300	1
Congregations - Central Region	\$60,000	5, 6
Congregations - East Region	\$4,650	2
West Region		
Central Region		
East Region		
Lutheran Church - Canada		
Concordia Lutheran Seminary	\$1,600	3
Concordia Lutheran Theological		
Concordia University of Edmonton		
Lutheran Laymen's League of Canada	\$150	1
Lutheran Women's Missionary League		
Concordia Lutheran Mission Society	\$250	1
LCC's Mission and Service	\$700	1
Canadian Lutheran World Relief		
Lutheran Foundation Canada		
Unspecified	\$161,035	4
Total Gifts – this Month	\$231,685	6
Total Gifts – Year to Date	\$2,390,885	23

NOTES:

- A direct gift of shares received of \$4,400 divided as follows:
 - \$3,300 to West Region congregation
 - \$150 to Lutheran Laymen's League of Canada
 - \$150 to Lutheran Association of Missionaries and Pilots
 - \$250 to Haiti Lutheran Mission Society
 - \$250 to Concordia Lutheran Mission Society
 - \$300 to Lutheran Bible Translators
- A direct gift of shares received of \$4,650 for an East Region congregation
- A direct gift received of \$1,600 for Concordia Lutheran Seminary
- A deferred gift established of \$161,035 to be placed into a *Donor Advised Fund*, with beneficiaries to be annually determined by surviving family members.
- A deferred gift established of \$50,000 for a Central Region congregation.
- A deferred gift identified of \$10,000 for a Central Region congregation.



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Gift Allocation - Monthly Detail

2019 Planned Giving – Monthly Detail YTD Gift Allocation Summary

Organization	Allocation Amount	Percentage of Distribution
Congregations - West Region	\$182,900	7.6%
Congregations - Central Region	\$100,000	4.2%
Congregations - East Region	\$16,000	0.7%
West Region	\$0	0.0%
Central Region	\$0	0.0%
East Region	\$0	0.0%
Lutheran Church - Canada	\$0	0.0%
Concordia Lutheran Seminary	\$183,285	7.7%
Concordia Lutheran Theological	\$0	0.0%
Concordia University of Edmonton	\$0	0.0%
Lutheran Laymen's League of Canada	\$177,550	7.4%
Lutheran Women's Missionary League	\$0	0.0%
Concordia Lutheran Mission Society	\$250	0.0%
LCC's Mission and Service	\$5,500	0.2%
Canadian Lutheran World Relief	\$179,935	7.5%
Lutheran Foundation Canada	\$34,430	1.4%
Unspecified	\$1,511,035	63.2%
Total Gifts – this Quarter	\$2,390,885	100.0%

In total this year **\$240,885** has already been received and disbursed.



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Gift Allocation - Monthly Detail

Congregations Designated in 2019 to Receive Current or Future Gifts

Faith – Surrey, BC
First – Windsor, ON
Good Shepherd – Regina, SK
Grace - Saskatoon, SK
Holy Cross – Kitchener, ON
Redeemer – Edmonton, AB
St. John's – Warman, SK
Trinity – Richmond, BC

**Lutheran Foundation Canada - 10-Year Gift Summary
(2009- 2018)**



The following table shows how the membership of Lutheran Church - Canada has responded to giving opportunities, either in their estate or as a current gift. (Allocations are based upon the expressed wishes of the donors.) May God be praised!

Beneficiary	2009 Gift Total	2010 Gift Total	2011 Gift Total	2012 Gift Total	2013 Gift Total	2014 Gift Total	2015 Gift Total	2016 Gift Total	2017 Gift Total	2018 Gift Total	10 Year Gift Total	% of Total Gifts
ABC Cong's	\$292,270	\$706,010	\$546,424	\$569,867	\$3,201,700	\$546,075	\$221,440	\$368,625	\$515,655	\$259,200	\$7,227,266	11.47%
Central Cong's	\$70,000	\$95,310	\$196,000	\$100,800	\$319,000	\$615,300	\$214,500	\$1,069,010	\$107,825	\$728,154	\$3,515,899	5.58%
East Cong's	\$261,000	\$1,007,568	\$805,383	\$897,825	\$901,360	\$1,660,350	\$636,680	\$1,171,690	\$1,056,500	\$121,350	\$8,519,706	13.52%
ABC District	\$165,000	\$650,000	\$108,425	\$160,000	\$1,235,500	\$120,400	\$60,000	\$0	\$127,630	\$83,600	\$2,710,555	4.30%
Central District	\$0	\$46,000	\$17,500	\$90,000	\$533,200	\$31,250	\$15,050	\$0	\$58,400	\$0	\$791,400	1.26%
East District	\$290,000	\$213,358	\$141,144	\$59,650	\$336,000	\$50,975	\$257,100	\$133,000	\$34,300	\$307,575	\$1,823,102	2.89%
LC-C	\$392,100	\$670,000	\$274,100	\$299,125	\$1,188,855	\$137,500	\$431,420	\$140,434	\$151,380	\$1,455,183	\$5,140,097	8.16%
CLS	\$157,500	\$1,009,025	\$252,773	\$334,766	\$1,383,000	\$665,908	\$511,850	\$1,514,025	\$303,950	\$1,821,833	\$7,954,630	12.62%
CLTS	\$85,600	\$247,710	\$307,888	\$295,425	\$239,055	\$309,408	\$763,300	\$441,730	\$104,200	\$100,740	\$2,895,056	4.59%
CUE	\$10,000	\$273,000	\$143,333	\$1,000	\$803,500	\$334	\$0	\$0	\$50,000	\$0	\$1,281,167	2.03%
LLL-C	\$38,200	\$778,600	\$273,400	\$445,600	\$814,255	\$393,000	\$498,300	\$303,900	\$308,000	\$452,465	\$4,305,720	6.83%
LWML-C	\$20,000	\$204,360	\$0	\$150,750	\$182,000	\$205,125	\$15,000	\$5,050	\$61,600	\$85,000	\$928,885	1.47%
CLMS	\$40,000	\$86,333	\$333,384	\$98,750	\$259,000	\$331,450	\$262,870	\$273,000	\$476,925	\$85,200	\$2,246,912	3.57%
LSO's	\$160,575	\$248,920	\$174,500	\$95,125	\$433,420	\$608,725	\$596,450	\$110,780	\$81,950	\$814,560	\$3,325,005	5.28%
CLWR	\$20,000	\$1,122,196	\$49,605	\$238,917	\$244,055	\$403,000	\$407,700	\$60,000	\$712,375	\$789,000	\$4,046,848	6.42%
LCCFM	\$280,000	\$200,000	\$147,897	\$218,050	\$118,150	\$480,050	\$2,286,326	\$177,300	\$486,260	\$303,640	\$4,697,673	7.45%
Unspecified	\$20,000	\$0	\$165,000	\$50,000	\$55,000	\$380,000	\$50,000	\$737,300	\$50,000	\$100,000	\$1,607,300	2.55%
Total Gifts	\$2,302,245	\$7,558,390	\$3,936,756	\$4,105,650	\$12,247,050	\$6,938,850	\$7,227,986	\$6,505,844	\$4,686,950	\$7,507,500	\$63,017,221	100.00%
Total Cash Rec'd	\$115,750	\$537,165	\$545,800	\$641,400	\$693,050	\$2,147,850	\$1,512,986	\$2,137,164	\$1,716,250	\$934,500	\$10,981,915	17.43%

Please contact Allen Schellenberg at 877-711-4438 if you have any questions.