



Images of Idaho



2005 ANNUAL REPORT

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2005 Highlights

- Total assets grew 6.5% to \$58 million. Grants and distributions totaled over \$4 million.
- Investment performance for the year 2005 was 5.8%.
- Twenty-six new funds were created.
- At 4/1/06, our state-wide membership was 1,140.
- ICF welcomed three new staff members: Stewart Edwards, Sami Jo Melton, and Jennifer Wheeler and recognized four departing staff members for their service: Tracie Cassidy, Craig Parry, Kim Peel, and Amy Schelling.
- ICF achieved recognition for meeting National Compliance Standards for Community Foundations. This "Good Housekeeping Seal of Approval" will stand for the next five years.
- ICF's Annual Luncheon played host to William H. Gates, Sr. who encouraged all Idahoans to embrace philanthropy—at any level.
- *Tools for Giving*, a 60-page reference guide for legal and financial advisors was created and printed in-house. It is available in hard copy or at www.idcomfdn.org
- \$1 million in assets from the Idaho Education Access Foundation were transferred to ICF creating a fund that will benefit first-generation, low-income, and otherwise under-represented Idaho college students.

On the Front Cover: Lake Pend Oreille by Patrick Stoll
www.patrickstoll.com



ICF Staff: Top: Kay Harper, Stewart Edwards; Middle: Sami Jo Melton, Jennifer Wheeler; Bottom: Holly Motes, Cathy R. Silak, Monica Hoffer, Hilarie Engle.

OUR HISTORY

The Idaho Community Foundation was established in November of 1988 to enhance the pool of philanthropic capital available to Idaho charities. As Idaho's only state-wide community foundation, and with early assistance from the Whittenberger Foundation, the Charles Stewart Mott Foundation, the Northwest Area Foundation, and the Council on Foundations, ICF has assumed a leadership role in working with donors to build the state's resources. In 2005, every one of Idaho's 44 counties benefited from ICF grants and distributions. Through the Idaho Community Foundation, generous people around Idaho work daily to *enrich life's quality throughout Idaho.*

OUR MISSION

The mission of the Idaho Community Foundation is to *enrich life's quality throughout Idaho.* We achieve that mission by gathering funds from donors while helping them achieve their charitable objectives; growing the funds over time through a sound investment process; and granting the funds for a broad variety of worthwhile projects state-wide.

Dear Friends,

The past year was full of opportunity for the Idaho Community Foundation. This Foundation prides itself on being flexible and responsive to meet the needs of our donors and the nonprofit community. One example of our creativity can be found in the relationship built with Larry and Ilene Leasure to help them create a Philanthropic Gift Fund through the future sale of their donation of Boise real estate. We are honored every time a donor chooses to work with us to meet philanthropic goals and “enrich life’s quality throughout Idaho.”

Another way that the Foundation encourages philanthropy is to support Idaho giving alliances. The most recent example, the Wood River Women’s Charitable Foundation, began in summer 2005 and will award its first grants in 2006. ICF handles the funds for three Idaho giving circles and hopes to encourage the creation of more. (See story, p. 27)

In summing up 2005, we are delighted that ICF funds have continued to grow—now achieving a record amount approaching \$60 million. Investment returns were 5.8%, which met our benchmark and continues the solid investment performance of past years. We added a total of 26 funds. Our grant-making keeps growing, and our Board continued its practice of a 5% distribution from endowed funds. Finally, in keeping with our state-wide mission, we proudly made grants in every Idaho county.

We were saddened by the untimely passing of Judge Bill Hart of Buhl, who was on the ICF Board. He was a great judge, family man, and leader in Idaho, and we miss him.

As 2005 ended, we said thank you to Board members, Bessie Katsilometes, Dale Peterson, and David Slaughter. We will miss their wisdom and guidance. We welcomed the new Board members, Carol Burnett of Pocatello, Richard Hutter of Sandpoint, Michael McBride of Twin Falls, and Kiki Tidwell of Hailey.

The Idaho Community Foundation continues to reflect the vitality of all Idahoans and for that we say, Thank you!

Cathy R. Silak

Cathy R. Silak
President and CEO

Duane Jacklin

Duane Jacklin
Chairman of the Board



Cathy R. Silak



Duane Jacklin

2005 FRIEND OF THE FOUNDATION

Steele-Reese Foundation

As the 2005 Friend of the Foundation, the Steele-Reese Foundation of New York was honored for its care and concern for residents of Idaho. The award, accepted by Trustee Charles Buice and Western Program Director Jeanne Wolverton, was presented at the annual luncheon in May.

During the past eight years, the Steele-Reese Foundation Special Project Fund in ICF has provided nearly \$610,000 in grants to more than 250 organizations in Idaho. At the Annual Luncheon, Cathy R. Silak, ICF president and CEO, shared the Steele-Reese Foundation philosophy of “helping people help themselves.” She added that the foundation’s establishment came out of the deep personal belief of its founders that people should work hard and also should help others to be successful.

Established in 1955 by Eleanor Steele-Reese, the foundation has current assets of about \$42 million and assists groups in Idaho, Montana, and Southern Appalachia. Each year the Foundation grants more than \$1 million.

PREVIOUS RECIPIENTS

1995
John Chapman
Hailey

1996
Miles Willard
Idaho Falls

1997
**Jane and Arthur
Oppenheimer**
Boise

1998
Warren McCain
Boise

1999
Margaret Gigray
Caldwell

Nick Ifft
Pocatello

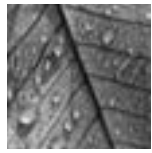
2000
John Fery
Boise

2001
Park Price III
Idaho Falls

2002
**J.A. and Kathryn Albertson
Foundation**
Boise

2003
James H. Roper
Burley

2004
Alice E. Hennessey
Boise



BOARD OF DIRECTORS



JOHN BENNETT
Grangeville



CAROL BURNETT
Pocatello



DOUG CHADDERDON
Coeur d'Alene



SANDY FERY
Boise



DIANE PLASTINO GRAVES
Boise



RALPH M. HARTWELL
Idaho Falls



SUS HELPENSTELL
Nampa



RICHARD F. HUTTER
Sandpoint



DUANE JACKLIN
Post Falls



DAN KELLER
Preston



BRAD LITTLE
Emmett



IRVING LITTMAN
Boise



TODD MADDOCK
Lewiston



ROGER A. MARTELL
Eagle



MICHAEL G. MCBRIDE
Twin Falls



DOUGLAS R. NELSON
Idaho Falls



JOHN A. ROSHOLT
Twin Falls



RON SALI
Boise



JORDAN P. SMITH
Salmon



KIKI TIDWELL
Hailey



NANCY SUE WALLACE
Hayden



PAUL YOCHUM
Pocatello

OFFICERS/COMMITTEE CHAIRS

DUANE JACKLIN
Chairman

BRAD LITTLE
Vice Chairman

CATHY R. SILAK
President and CEO

JOHN A. ROSHOLT
Secretary
Nominating Committee

IRVING LITTMAN
Treasurer
Investment Committee

NANCY SUE WALLACE
Grants Committee

ROGER MARTELL
Audit Committee

DOUGLAS R. NELSON
Asset Development
Committee



ABOUT THE FOUNDATION

DEFINITION

A community foundation is a tax-exempt public charity that enables individuals and organizations to achieve their charitable intent by establishing funds within the Foundation. Each fund is governed by its own legal document and is accounted for separately. Endowed funds are pooled for more efficient and cost effective investment management.

The Idaho Community Foundation is Idaho's only state-wide philanthropic organization supported by the public with private funds. ICF assists a broad range of charitable, cultural, and education projects within Idaho and occasionally beyond the state's borders.

GOVERNANCE

The Foundation is governed by a volunteer Board of Directors representing Idaho's diverse geography (see page 2 for a list of Directors). Directors are elected by ICF members who also serve as a communications network (see page 48 for a list of members and information on how

to join). The Foundation's Bylaws provide that none of the state's three regions—Northern, Eastern, or Southwestern—can have less than 25% nor more than 48% of the Foundation's Board representation, thus ensuring that no one region can dominate Foundation governance.

ASSETS AND ENDOWMENT

Total assets of the Foundation at year-end 2005 were \$58.2 million. Endowment was \$50.8 million. The difference between total assets and total endowment is comprised mainly of special project funds and philanthropic gift funds that may be fully expended and therefore are not invested in the endowment.

A FUND IN THE FOUNDATION

This is an individual account created by the contribution of a donor or group of donors. Each fund carries a name chosen by the donor(s). That name and the guidelines established when the fund is

created become its distinguishing characteristics.

Anyone can create a Foundation fund. Individuals, companies, nonprofit organizations, and other foundations have created funds, and anyone may add to any fund in any amount at any time.

A person need not be wealthy to establish a "named fund" in the Foundation. Such a fund can be established with a minimum contribution of \$5,000 in assets (or a pledge payable within a maximum of five years).

CHOICES FOR DONORS

ENDOWED FUNDS

Greatest Need Fund

The donor's gift can address ever-changing needs throughout Idaho (or if desired, any of ICF's three regions), including future needs. The flexibility of a donor's unrestricted gift enables ICF's volunteer Regional Advisory Panels and Board of Directors to respond to Idaho's most pressing needs today and long into the future.

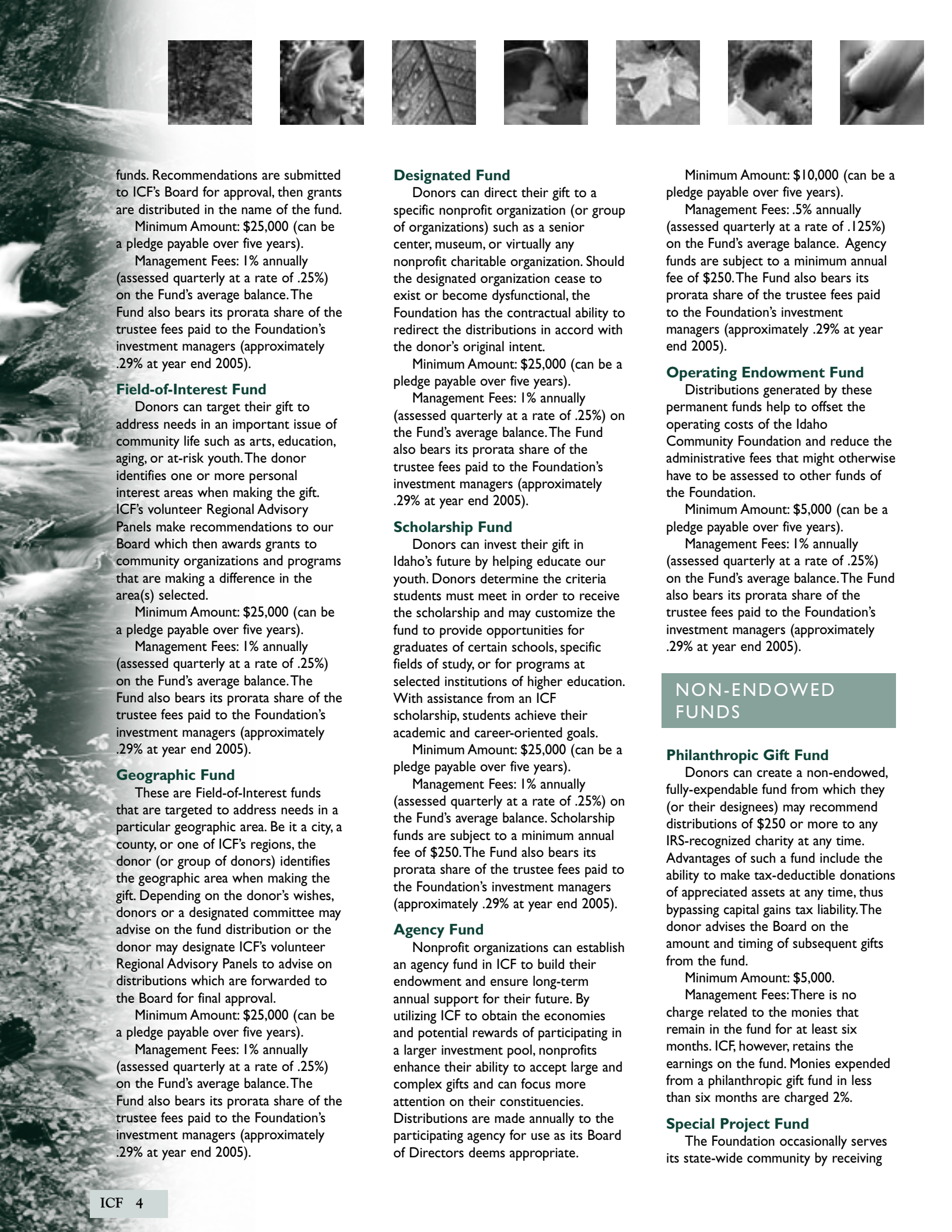
Minimum Amount: \$5,000 (can be a pledge payable over five years).

Management Fees: 1% annually (assessed quarterly at a rate of .25%) on the Fund's average balance. The Fund also bears its prorata share of the trustee fees paid to the Foundation's investment managers (approximately .29% at year end 2005).

Advised Fund

Donors can have ongoing involvement in the distribution of their gift by retaining the privilege of participating in the selection of beneficiaries of their fund. Donors can continue to address the issues and needs they care about most. While IRS regulations require that each final decision must rest with the Foundation's Board of Directors, the advice given by donors is fully considered in making grants from these





funds. Recommendations are submitted to ICF's Board for approval, then grants are distributed in the name of the fund.

Minimum Amount: \$25,000 (can be a pledge payable over five years).

Management Fees: 1% annually (assessed quarterly at a rate of .25%) on the Fund's average balance. The Fund also bears its prorata share of the trustee fees paid to the Foundation's investment managers (approximately .29% at year end 2005).

Field-of-Interest Fund

Donors can target their gift to address needs in an important issue of community life such as arts, education, aging, or at-risk youth. The donor identifies one or more personal interest areas when making the gift. ICF's volunteer Regional Advisory Panels make recommendations to our Board which then awards grants to community organizations and programs that are making a difference in the area(s) selected.

Minimum Amount: \$25,000 (can be a pledge payable over five years).

Management Fees: 1% annually (assessed quarterly at a rate of .25%) on the Fund's average balance. The Fund also bears its prorata share of the trustee fees paid to the Foundation's investment managers (approximately .29% at year end 2005).

Geographic Fund

These are Field-of-Interest funds that are targeted to address needs in a particular geographic area. Be it a city, a county, or one of ICF's regions, the donor (or group of donors) identifies the geographic area when making the gift. Depending on the donor's wishes, donors or a designated committee may advise on the fund distribution or the donor may designate ICF's volunteer Regional Advisory Panels to advise on distributions which are forwarded to the Board for final approval.

Minimum Amount: \$25,000 (can be a pledge payable over five years).

Management Fees: 1% annually (assessed quarterly at a rate of .25%) on the Fund's average balance. The Fund also bears its prorata share of the trustee fees paid to the Foundation's investment managers (approximately .29% at year end 2005).

Designated Fund

Donors can direct their gift to a specific nonprofit organization (or group of organizations) such as a senior center, museum, or virtually any nonprofit charitable organization. Should the designated organization cease to exist or become dysfunctional, the Foundation has the contractual ability to redirect the distributions in accord with the donor's original intent.

Minimum Amount: \$25,000 (can be a pledge payable over five years).

Management Fees: 1% annually (assessed quarterly at a rate of .25%) on the Fund's average balance. The Fund also bears its prorata share of the trustee fees paid to the Foundation's investment managers (approximately .29% at year end 2005).

Scholarship Fund

Donors can invest their gift in Idaho's future by helping educate our youth. Donors determine the criteria students must meet in order to receive the scholarship and may customize the fund to provide opportunities for graduates of certain schools, specific fields of study, or for programs at selected institutions of higher education. With assistance from an ICF scholarship, students achieve their academic and career-oriented goals.

Minimum Amount: \$25,000 (can be a pledge payable over five years).

Management Fees: 1% annually (assessed quarterly at a rate of .25%) on the Fund's average balance. Scholarship funds are subject to a minimum annual fee of \$250. The Fund also bears its prorata share of the trustee fees paid to the Foundation's investment managers (approximately .29% at year end 2005).

Agency Fund

Nonprofit organizations can establish an agency fund in ICF to build their endowment and ensure long-term annual support for their future. By utilizing ICF to obtain the economies and potential rewards of participating in a larger investment pool, nonprofits enhance their ability to accept large and complex gifts and can focus more attention on their constituencies. Distributions are made annually to the participating agency for use as its Board of Directors deems appropriate.

Minimum Amount: \$10,000 (can be a pledge payable over five years).

Management Fees: .5% annually (assessed quarterly at a rate of .125%) on the Fund's average balance. Agency funds are subject to a minimum annual fee of \$250. The Fund also bears its prorata share of the trustee fees paid to the Foundation's investment managers (approximately .29% at year end 2005).

Operating Endowment Fund

Distributions generated by these permanent funds help to offset the operating costs of the Idaho Community Foundation and reduce the administrative fees that might otherwise have to be assessed to other funds of the Foundation.

Minimum Amount: \$5,000 (can be a pledge payable over five years).

Management Fees: 1% annually (assessed quarterly at a rate of .25%) on the Fund's average balance. The Fund also bears its prorata share of the trustee fees paid to the Foundation's investment managers (approximately .29% at year end 2005).

NON-ENDED FUNDS

Philanthropic Gift Fund

Donors can create a non-ended, fully-expendable fund from which they (or their designees) may recommend distributions of \$250 or more to any IRS-recognized charity at any time. Advantages of such a fund include the ability to make tax-deductible donations of appreciated assets at any time, thus bypassing capital gains tax liability. The donor advises the Board on the amount and timing of subsequent gifts from the fund.

Minimum Amount: \$5,000.

Management Fees: There is no charge related to the monies that remain in the fund for at least six months. ICF, however, retains the earnings on the fund. Monies expended from a philanthropic gift fund in less than six months are charged 2%.

Special Project Fund

The Foundation occasionally serves its state-wide community by receiving



NORTH IDAHO AND ICF

and managing non-endowed funds to support a special project. Contributions, as well as the net income earned while the assets are held, may be expended in the near future to support the project.

Minimum Amount: No minimum.

Management Fees: The Foundation negotiates the fee with the organization based on the amount of administrative work required.

OTHER GIVING OPTIONS

Supporting Organization

Donors can use their gift to establish an excellent alternative to a private foundation with only a fraction of the administrative responsibilities. In certain supporting organization structures, the donors may select some of the board members, maintain personal involvement, and support the causes they care about while enjoying the favorable tax treatment of a public charity. Investment management, startup costs, grant administration, and reporting can all be left to ICF.

Minimum Amount: Varies, depending on the type of fund the supporting organization chooses to establish in ICF.

Management Fees: Dependent on the type of fund established.

Charitable Gift Annuities

Giving through a charitable gift annuity allows donors to arrange generous gifts to their community while providing themselves with a new reliable income source for the rest of their lives.

Under this arrangement, donors transfer assets (cash or securities) to the Foundation in exchange for a commitment by the Foundation to pay them (and a second annuitant, if the donor so chooses) a fixed and guaranteed payment for the remainder of their lifetime(s). On the death of the annuitant(s), the remaining principal is retained by the Foundation to carry out the donor's charitable intentions.

A specific charity can also be named to benefit from the remainder interest. Once all of the annuity payments have been made, up to one half of the remainder can be paid to a charity as a direct contribution. The residual portion

of the remainder interest may be placed in an ICF fund to benefit the named charity, providing this residual meets ICF's minimum requirement to establish a fund. If that is not the case, the residual may be placed in ICF's Community Trust Fund to support greatest needs throughout Idaho.

Minimum Amount: \$10,000.

Management Fees: No fees are charged to administer an Idaho Community Foundation (ICF) CGA. When the CGA matures, fees will be assessed to the ICF endowment fund created with the remainder interest according to ICF policy for the type of fund established.

Minimum Age: While there is no minimum age to set up a CGA, an annuitant must be at least age 60 before payments start. If the annuity is for more than one annuitant, the younger of the two must be age 60 before any payments start.

Annuity Rates: The value of the contribution, the age(s) of the annuitant(s), and the annuity rates in effect at the time the annuity is established all contribute to determining the amount of the annuity payments an annuitant receives.

The Legacy Society

Donors preferring to make a deferred gift may choose to name the Foundation as the beneficiary of a charitable trust, will, bequest, or other deferred giving instrument. Those willing to be recognized are named and thanked in the annual report as members of the Legacy Society. In many instances, the deferred gift donor receives benefits such as income or other use of property during his or her lifetime. Upon the donor's death, the remaining principal is transferred to the Foundation, and the assets become available for charitable use as specified by the donor. Funds created through deferred gifts offer permanent recognition for the donor's philanthropic service to the community.

FEES AND CHARGES

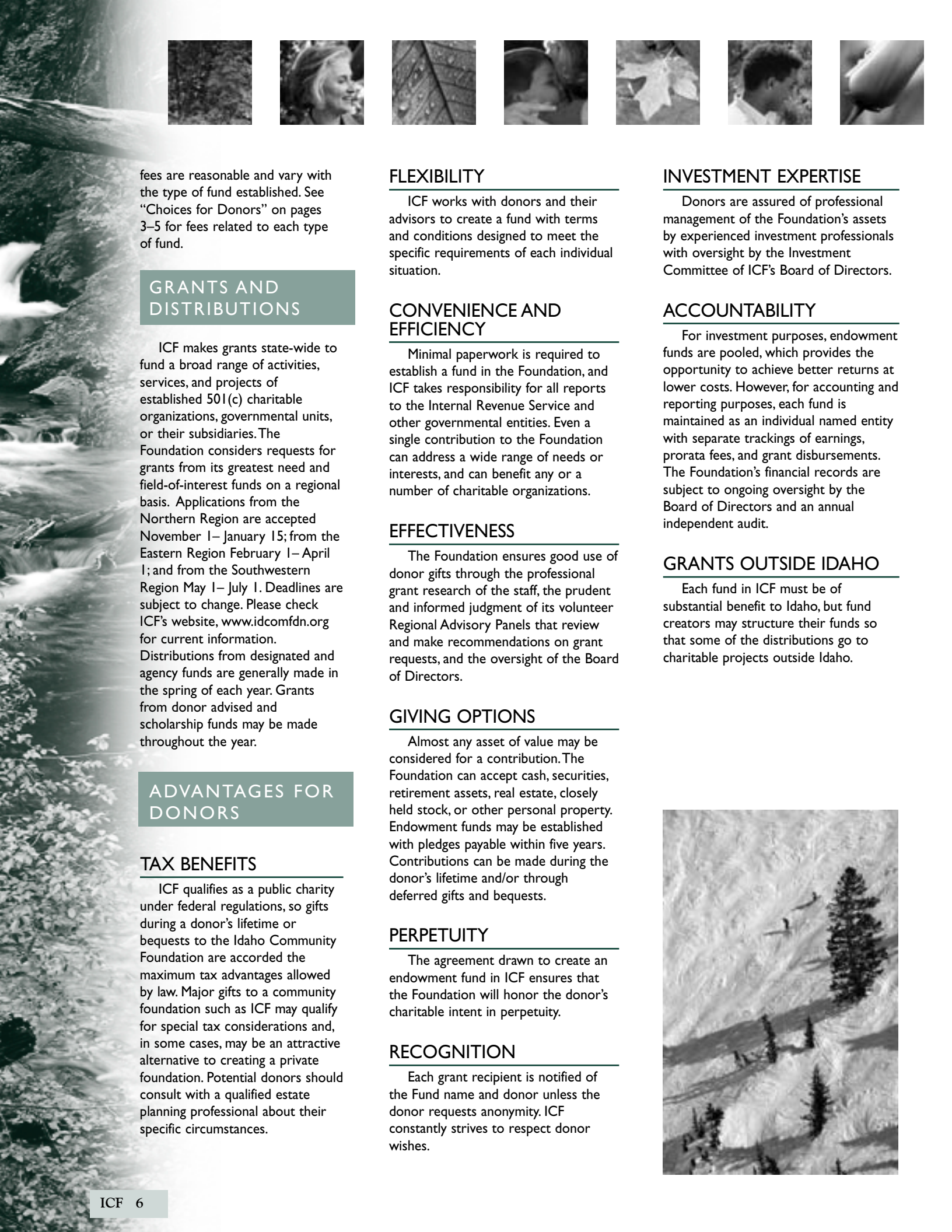
There is no set-up fee to establish a fund in the Foundation, and minimal paperwork is required. The management

Each North Idaho county, from the top of Boundary to the bottom of Idaho, can boast of registered members and grant recipients. All ten North Idaho counties received funding in 2005 from ICF. In fact, over \$472,000 was awarded to projects and organizations in the region. Funding decisions, while finalized by ICF's Board of Directors, were advised by 14 panel members and many fund advisors.

Ask any Northern Regional Advisory Panel Member or ICF Board Member and they will happily share information on the kinds of grants that have been distributed to organizations like the Greater Benewah County Humane Society, the Festival at Sandpoint, Inc., the Friends of the Weippe Library, Inc., and Juliaetta Volunteer Fire Department.

Some of the grant sources for this region include: the Herbert D. McAvoy Fund, the Harry and Colleen Magnuson Fund, and the John and Carmelita Spencer Fund.

To create a fund that benefits your community, contact the Idaho Community Foundation at (208) 342-3535 or info@idcomfdn.org



fees are reasonable and vary with the type of fund established. See “Choices for Donors” on pages 3–5 for fees related to each type of fund.

GRANTS AND DISTRIBUTIONS

ICF makes grants state-wide to fund a broad range of activities, services, and projects of established 501(c) charitable organizations, governmental units, or their subsidiaries. The Foundation considers requests for grants from its greatest need and field-of-interest funds on a regional basis. Applications from the Northern Region are accepted November 1–January 15; from the Eastern Region February 1–April 1; and from the Southwestern Region May 1–July 1. Deadlines are subject to change. Please check ICF’s website, www.idcomfdn.org for current information. Distributions from designated and agency funds are generally made in the spring of each year. Grants from donor advised and scholarship funds may be made throughout the year.

ADVANTAGES FOR DONORS

TAX BENEFITS

ICF qualifies as a public charity under federal regulations, so gifts during a donor’s lifetime or bequests to the Idaho Community Foundation are accorded the maximum tax advantages allowed by law. Major gifts to a community foundation such as ICF may qualify for special tax considerations and, in some cases, may be an attractive alternative to creating a private foundation. Potential donors should consult with a qualified estate planning professional about their specific circumstances.

FLEXIBILITY

ICF works with donors and their advisors to create a fund with terms and conditions designed to meet the specific requirements of each individual situation.

CONVENIENCE AND EFFICIENCY

Minimal paperwork is required to establish a fund in the Foundation, and ICF takes responsibility for all reports to the Internal Revenue Service and other governmental entities. Even a single contribution to the Foundation can address a wide range of needs or interests, and can benefit any or a number of charitable organizations.

EFFECTIVENESS

The Foundation ensures good use of donor gifts through the professional grant research of the staff, the prudent and informed judgment of its volunteer Regional Advisory Panels that review and make recommendations on grant requests, and the oversight of the Board of Directors.

GIVING OPTIONS

Almost any asset of value may be considered for a contribution. The Foundation can accept cash, securities, retirement assets, real estate, closely held stock, or other personal property. Endowment funds may be established with pledges payable within five years. Contributions can be made during the donor’s lifetime and/or through deferred gifts and bequests.

PERPETUITY

The agreement drawn to create an endowment fund in ICF ensures that the Foundation will honor the donor’s charitable intent in perpetuity.

RECOGNITION

Each grant recipient is notified of the Fund name and donor unless the donor requests anonymity. ICF constantly strives to respect donor wishes.

INVESTMENT EXPERTISE

Donors are assured of professional management of the Foundation’s assets by experienced investment professionals with oversight by the Investment Committee of ICF’s Board of Directors.

ACCOUNTABILITY

For investment purposes, endowment funds are pooled, which provides the opportunity to achieve better returns at lower costs. However, for accounting and reporting purposes, each fund is maintained as an individual named entity with separate trackings of earnings, prorata fees, and grant disbursements. The Foundation’s financial records are subject to ongoing oversight by the Board of Directors and an annual independent audit.

GRANTS OUTSIDE IDAHO

Each fund in ICF must be of substantial benefit to Idaho, but fund creators may structure their funds so that some of the distributions go to charitable projects outside Idaho.





FOUNDING DONORS

The Idaho Community Foundation owes its existence to the foresight of individuals, corporations, foundations, and organizations that joined together to create and endow the Foundation. Our Founding Donor campaign concluded December 31, 1992, having raised a total of \$5 million. We are pleased to give continuous recognition to the vision and generosity of those who supported the Foundation in its first stages of growth. Many of these donors have made additional contributions to the Foundation in subsequent years.

MAJOR FOUNDING DONORS

(Gifts of \$250,000 and above)
 J.A. and Kathryn Albertson
 Donald and Gretchen Fraser
 Northwest Area Foundation
 Ethel B. "Stevie" Rawlinson
 Earl C. Reynolds Jr.*
 J.R. Simplot

LEADERSHIP FOUNDING DONORS

(Gifts of \$100,000 – \$249,999)
 Albertsons, Inc.
 Harry Bettis
 Boise Cascade Corporation
 Charles Stewart Mott Foundation
 Daugherty Foundation
 John B. and Delores L. Fery
 Lewis Hower
 G. Nicholas and Sara Ifft
 Sara M. Maas

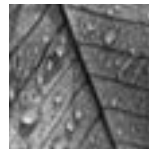
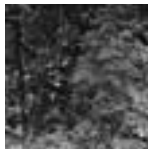
Warren E. McCain
 Arthur and Jane Oppenheimer
 Treasure Valley Family YMCA
 US Bank
 The Whittenberger Foundation
 Miles and Virginia Willard

FOUNDING DONORS

(Gifts of \$25,000 – \$99,999)
 Arthur Andersen LLP
 Amalgamated Sugar
 Boise Philharmonic Association, Inc.
 Joan Chesbro
 Jim and Barbara Cimino
 Robert and Mary Evans
 Roger and Sybil Ferguson
 First Security Bank of Idaho, N.A.
 Global Travel, Inc.
 Linda Grable-Curtis
 Green Giant/Pillsbury
 Hecla Mining, Inc.
 Tom and Alice Hennessey
 William R. Hewlett
 Hewlett-Packard Company
 Richard M. and Mary B. Hormaechea
 Idaho Power Company
 Intermountain Gas Industries Foundation
 Kenlon P. and Carol J. Johnson
 D. Whitman and Paula Jones
 Key Bank of Idaho
 H.F. and Colleen Magnuson
 Merrill Lynch & Co. Foundation
 Park Price Motor Company
 David and Vaniece Petso
 Potlatch Corporation
 Robert and Dorothy Rebholtz
 Bob and Carol Reed
 Tom, Sheila, John and Joy Richards
 Jim and Bette Roper
 John Roper
 Carmelita G. Spencer
 The Terteling Company, Inc.
 Harry B. Turner
 Union Pacific Foundation
 U S WEST Communications
 Wells Fargo Bank (formerly First Interstate Bank)



* Denotes a deferred gift



2005 DONORS

Thanks to the support of the following donors during 2005, the quality of life throughout Idaho has been forever enriched. Contributions are used to establish or support existing funds from which grants and scholarships are made and to support the Foundation's operations. To learn more about donating or creating a fund, turn to page 3.

A
 Mary K. Abercrombie
 Sheila Achord
 Ada County Medical
 Society, Inc.
 Lee Adams, III
 Nat and Sally Adams
 Jon and Linda Adamson
 Mary Adcox
 Lynn Addis
 Albertson College of Idaho
 Albertson's, Inc.
 John Aldine
 Teresa Alexander
 All West Aviation
 Services, Inc.
 John and Jean Allan
 Barry and Jana Alleman
 Gayle Allen
 Roger and Virginia Allen
 Susan Allison
 Patricia Allusi

Kay Alspaugh
 American Association of
 University Women, Boise
 Branch
 David and Debra Anderson
 Anderson Nelson Hall &
 Smith, P.A.
 Phillip and Angela Anderson
 Michael and Sally Anderson
 Angell Holdings, LLC
 M. Loretta Apel
 Bradley A. Appleman
 The Arc, Inc.
 Lauri Armon
 Ruben and Sara Asumendi
 John and Shirley Atteberry

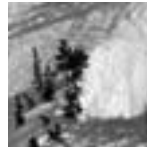
B
 D.M. and M.K. Bailey
 Katherine Bakke
 Irv Baldwin
 Anthony and Susie Balukoff
 Britt and Cynthia Bambic

Bank of Idaho
 Bannock County Deputy
 Sheriff's Assn.
 Timothy and Eileen Barber
 Jon and Mimi Barnes
 Delma L. Barnett
 Sara Barnett
 T.M. Barnett
 Barbara Barsness
 David and Dorothy Barton
 David and Kim Basye
 Richard and Lois Bauer
 Larry Baxter
 John Beal and Toni Roberts
 Randy Beard
 Carolyn Beaver
 Michael N. Becar
 Thomas and Marilyn Beck
 F. Beets
 Kathy Belknap
 John and Barbara Bender
 Marjorie H. Bender
 Harvey and Carla Bennett
 Jeanine Bennett
 John and Susan Bennett
 Janet Benoit
 Arlan and Jan Bergesen
 Jason Bernier
 Jerry Beto
 Bettie J. Ferguson Family
 Trust
 Harvey and Myrna Bickett
 Dave Bieter and Julia
 Nemeth
 Tony and Jody Billiard
 Robert Bilow and Jeannine
 Mehroff
 Ernest Blackwelder and
 Sheila Hennessey
 Polly Blasko
 John Blight
 William and Karla Bodnar
 Janine Boire
 Boise Centre on the Grove
 Boise Citizen Police Academy
 Alumni Association
 Boise Convention & Visitors
 Bureau

Boise High School Band
 Boosters
 Boise Philharmonic
 Association, Inc.
 Boise Rescue Mission
 Boise State University
 City of Boise
 Bonnie Ormond
 Christmas Light
 Charitable Trust
 Erick Borland and Beth
 Geagan
 Kay Brassey
 Mark and Mary Brinkman
 Broadcast Music, Inc.
 Jason Bronner
 Howard and Tina
 Brookline
 Barbara Brookover
 Hollis J. Brookover
 Charlie Brown
 Frank Brown
 Stan Brown
 Estate of Warren H. Brown
 Ron and Janet Burley
 Howard and Carol Burnett
 Steve and Robin Burns
 Patricia Butler
 Andrea Byers

C
 Cadwell Properties, LP
 Lawrence and Sandra
 Calkins
 Camille Beckman
 Corporation
 Margaret Campbell
 Ellen Campion
 Bradford Cannon
 Jerold and Carol Cantor
 Donald Carleton
 Joan D. Carley
 Barbara Carnefix
 Elaine and Robert
 Carpenter
 Cascade Raft and Kayak
 Company, Inc.
 Carol Casler





Pete and Freda Cenarrusa
 Douglas and Deidre Chadderdon
 Thomas and Susan Chaloupka
 Asa Chandler
 Earl and Kathleen Chandler
 Myna Chang
 Don and Dolores Chapman
 Scott and Eddy Chapman
 Peter K. Chappell
 Steve Chattin
 William and Tina Chavez
 LeeAnn Cheeley
 Chesapeake Asset Management, LLC
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 Garn Christensen
 Mr. and Mrs. David Christiansen
 Donald and Joann Cissel
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 William and Diane Clayton
 J. Michael and Robbye Clements
 Bryan Cloudt
 Penny Coe
 Lawrence and Victoria Coelho
 Mrs. Annette W. Compton
 Bernice Comstock
 Marcello and Kimberly Conigliaro
 Thomas Conn
 John and Cindy Cook
 Charla Cooper
 Lea Cooper
 Ken Cortez
 David Coulston
 Roger and Elizabeth Crandlemire
 Sally Craven
 Sheilha Crevost
 Charles and Jacqueline Crist
 Larry and Marcia Crookham
 Cheryl Crumbley
 James Cruzen
 Clay Cummins
 Terry and Linda Grable-Curtis
 Gail Cushman

D
 D&S Holdings, LP
 Joseph and Amy Dague

Donna Dahlberg
 Susan Dahlgren
 Tom Dale
 Vicki Dater
 Julie Davidson
 Peter and Arlene Davidson
 Charles and Susan Davis
 Eugene and Letty Davis
 Kelly Davis
 Michael Davis
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 Judd and Diane DeBoer
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 Emmalyn Degen
 Gena Delucchi
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 Thomas and Linda Dixon
 DL Evans Bank
 DLH Real Estate Investments, Inc.
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 Rex and Marilyn Dorman
 Andy Douglass
 Gary and Suzanne Douthit
 Downey Lions Club
 Debra Drake
 Daniel Drover
 Zane Drussel
 Shariae Dugdale
 Katherine Durbin
 Candi Durusu
 Claire Dwyer

E
 City of Eagle
 John W. Eames
 Easlas Trust
 Edith Easterbrook
 Gina Eaton
 Jan Edelstein
 Donald and Constance Edkins
 Shelley Smith Eichmann
 Joseph and Lillian Eid
 Gale H. Elkins
 Anne Ellison
 Roy and Frances Ellsworth
 Doug Elmore
 Elmore Medical Center Foundation
 Elwell Family Foundation
 Emmett Public School Foundation, Inc.
 Andrew and Shannon Erstad

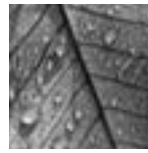
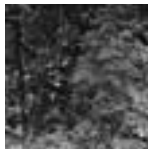
John Erstad
 Patrick Erstad
 Ryan Erstad
 Cynthia Esparza

F
 Family Practice Residency of Idaho
 Chon and Rainer Famulla
 Dr. Terese Fandel
 Jubal Farrow
 Lori Fascilla
 Marlo Faulkner
 Patsy Fedrizzi
 Sharry Feldner
 Felton & Felton Attorneys
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 The Fenton Living Trust
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 Tedd and Virginia Foote
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 Fulton Associates, LLC
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G
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 Gregory Garlick and Marsha Wing
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 Mary Gearn
 Michael Geffroy
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 The Gordon D. Sondland and Katherin J. Durant Foundation
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 The Grove Hotel
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 Debra Guth

H
 Hagadone Corporation
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 Barbara Hamilton
 Mildred Hamilton
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 Dan Harpole
 Harpster Volunteer Fire Association
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 Marshall Haynes
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 Bobbie Hunt
 Lawrence Hyatt
 Marian Hylen

I
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 Idaho Diabetes Youth Programs, Inc.
 Idaho Education Access Association, Inc.
 Idaho Falls Arts Council

Idaho Heritage Trust
 Idaho Humanities Council
 Idaho Nonprofit Development Center
 Idaho Peace Officers Association, Inc.
 Idaho Society of CPAs
 Idaho State Council, Trout Unlimited
 Idaho Women's Charitable Foundation
 Idaho Youth Ranch
 Ifft Foundation
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 Interfaith Volunteer Caregivers
 Intermountain Gas Company
 Intermountain Gas Industries Foundation, Inc.
 Ireene Barnett Foundation
 Karen Ireland
 Iron Warriors M. C., Idaho
 Khurram and Saima Ismail

J
 J Crist, Inc.
 J.A. and Kathryn Albertson Foundation, Inc.
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 Norman Kamp
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 Blaine and Dixie Lenon
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 Morgan Masner
 Matthias Group, LLC
 Mark Mattke
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 Warren and Bernie McCain



IDAHO RURAL PARTNERSHIP

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 Robert McCormick
 Camille McCray
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 Kevin and Debbie McDonald
 Sharon McEwan
 Nanette McGrath
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 Lee McKeown
 Bryan and Hannah McKuin
 Willa McLaughlin
 Robert and Michelle McMath
 William McReynolds
 James and Carole McWilliam
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 City of Meridian
 Meridian Rotary Club
 David and Kay Merrick
 Lisa Mesler
 Meuleman Mollerup
 Glenn and Christina Michael
 Microsoft Pac/West
 Bob Mienen
 Cynthia Miley
 A. E. and Minnie Miller
 Cheryl Miller
 Donald and Janet Miller
 Josephine Miller
 Michael Miller
 Nicholas G. Miller and
 Cathy R. Silak
 Shawn and Joy Miller
 Walter and A. K. Minnick
 Alan and Royanne Minskoff
 Marc Mitchell
 MMH Foundation
 Stan and Deloris Mock
 Suki Molina
 Monsanto
 Marilyn Montgomery
 Robert B. Montgomery
 Nid Moody
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 Selena Morgan
 Tom and Annie Chalfant
 Morgan
 Velma Morrison
 Scott and Anne Moscrip
 Bev Moss
 Mark and Holly Motes
 Mother Lode Holding
 Company
 Eileen W. Mundorff

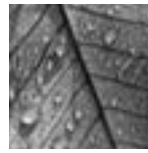
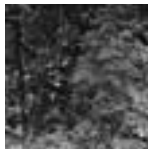
A fund to support a variety of endeavors in rural Idaho was created with a \$5,000 investment by Monsanto. Monsanto is a member of the Idaho Rural Business Council. The council serves as the private business advisory group to the Idaho Rural Partnership, a coalition of individuals and federal, state, and local organizations working together to support organizations and projects that benefit rural Idaho.

“We truly look at the Fund for Rural Idaho as an opportunity to invest in this state,” said Trent L. Clark, public affairs director, Monsanto. “A thriving rural economy depends on the collaboration and partnership made possible by the IRP and the Idaho Rural Business Council. We believe so strongly in the concept, practical applications, and track record of IRP, that our investment was an easy decision.”

The Fund for Rural Idaho was created in the Idaho Community Foundation as a philanthropic gift fund. IRP Executive Director Dale Dixon said, “Rural Idaho is an incredible market for business in agriculture, manufacturing, high-tech, and travel and tourism sectors. Investments in the Fund for Rural Idaho help build on the business-friendly reputation for which rural Idaho is known. We foresee the fund supporting a variety of entrepreneurship, education, economic development, and leadership training activities.”

www.irp.idaho.gov





Phillip A. Murelaga
Vicki Murphy
Jo Murray
Diane Myklegard

N
Robert and Rhonda Naftz
J.W. Nagel
Paul and Maureen Nagle
Nashua Homes
Douglas and Billie Nelson
Randall and Melissa
Nelson
Walter and Patricia
Nelson
Bibiana Nertney
Harriet Netson
Gary Neubauer
Bruce Newcomb and
Celia Gould
Robert and Dawn Nielsen
Mary Niland
Susan Nipp
Todd and Jenine
Hopkins Nord
David and Yoshie Nordling
Judy Nowaski

O
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Matthew O'Connell
John and Norma Odiaga
Steve and Sherrie
Oldenburg
Timothy O'Leary
Tim and Julie Olson
Carl and Patricia Olsson
Brian O'Morrow and
Kristen De Boer
O'Neill Homes
Esther Oppenheimer
Douglas Oppenheimer
Jane Falk Oppenheimer
Orange County
Community Foundation
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Kirby and Susan Orme
Marvin and Suzanne
Orwig
Charlotte S. Oslund
Owyco, Inc.

P
Pacific Steel & Recycling
Janice Palmer
Jill Palmer

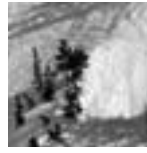
Panhandle Alliance for
Education, Inc.
Jerald D. Panko
Bonnie Parden
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Tory and Valerie Parish
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Parker Pacific Company
Pam Parker
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Cindy Smith-Putnam

Q
James Quinn
Qwest Foundation

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Beverly Rahnn
Georgiann Raimondi
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Tod and Dani Rasmussen
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Harold and Sue Rumsey
Rodney and Carrie Rushby

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Ty and Cheryl Russell
Teri Ryan
Benjamin Rydalch and Laura
Bettis
Thomas and M. Susan Ryder

S
S & J Beverage Co.
Saint Alphonsus Regional
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Saint Gertrude's Monastery
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Ron J. Sali
Janet Sanders
Mary Sanderson
Ann Sandven
David and Dayna Sanna
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Janine Sarti
Constance Sathre
Juanita Sathre
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Ellen Schmand
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Patrick and Jolene Schow
Marci Schreiber
Charles Schwab Corporation
Foundation
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The Seattle Foundation
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Gladys A. Pospisil Shelton
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Shepherd's Home, Inc.
Mickey and Patricia Shields
Susan Short
Marilyn Shuler



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Silverleaf Landscaping &
Lawncare, LLC
Howard and Georgia
Shonk Simmons
J.R. and Esther Simplot
J.W. Sinclair
Kristin Hoff-Sinclair
Sinclair Oil Corporation
Paula B. Sinclair
Gary Skaggs
SKAL International Boise/S.
Idaho
William and Jane Slattery
Gary and Julie Slee
Christopher Smith
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Jeffrey and Linda Payne Smith
Jeffrey L. Smith
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Caroline Sobota
Sony/ATV Music
Publishing, LLC
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Carmelita Spencer
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Ray and Linda Stark
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Margaret Sturdevant
J. Kirk and Elizabeth Sullivan
Charlyn Sutton
Roger and Yvonne Swanstrom
Laura Swayne
Victoria Swerdloff
Barbara Burnell Syrdal

T
Taylor and Company PC
Alan Terrill
Terry Reilly Health Services
Carolyn A. Terteling
Wayne and Peggy Thiessen
Susan Thilo
Dene Kay Thomas
Tuck Sullivan Thomas
Sandy Thomsen
Phebe Thorne
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Lavar and Wilma Thornton
Thornton Oliver Keller
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Brenda Thorpe
Barbara Thrasher
Kiki Tidwell
Patricia Toney
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Barbara Thrasher
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Family YMCA
Treasure Valley Lodging
Association
Trebar, Inc.
Sheila Trounson
Mary Jean Troxel
Troxell Fund, Inc.
Caroline Troy
Richard and Pamela Tucker
The Tunney Foundation
Mick Tyler and Naomi
Preston

U
Julie Ukich
Thomas and Charlotte Unger
United Heritage Life
Insurance Company
United States Senate Federal
Credit Union
United Way of Treasure Valley
Janeanne Upp
US Bank

V
Juno Van Ocker
Ronald and Connie Vancleave
William and Gemma VanHole
Jena Vasconcellos
Ted and Ludivina Vermaas

Irene Victory
John Villamor
Vista Travel
Jole Voulelis

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Peter and Deborah Wachtell
Anne Wagstaff
Raymond and Lynne Wahlert
Ramona Walhof
Archie and Amy Walker
David and Laurie Wall
Marc E. and Nancy Sue
Wallace
Robin and Mimi Wallis
Warhawk Air Museum
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Wells Fargo Bank
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Miles and Virginia Willard
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Helen Copple-Williamson
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Michelle Wilson
Jack and Mary Pat Winderl
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Theresa Castellano-Wood
Douglas and Mary Lee Wood
Virginia Woolley
World Reach, Inc.
World Sports Humanitarian
Hall of Fame
Thomas Wright

Y
Paul and Judy Yochum
Drew and Katrina Yoder
Patricia Young
Shawn Del Ysursa

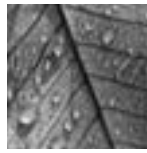
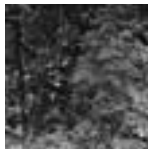
Z
Lucille Zanetti
Michael and Driek Zirinsky

IN-KIND DONATIONS

Communications et al
Alice Hennessey
Hewlett Packard
Dan Keller
Todd Maddock
Jo Murray, Jo Murray Public
Relations
Fred Orcutt, Enterprise
Technology, Inc.
Robert Overstreet
Cathy R. Silak
St. Luke's Regional Medical
Center

Although we make every effort to be accurate, mistakes are sometimes made despite care and good intentions. Please notify us if you have a correction:
info@idcomfdn.org





INFORMATION FOR PROFESSIONAL ADVISORS

THE CHALLENGE

Completing a charitable plan that meets the needs of each and every client can be time consuming. Your clients are counting on you for answers. By knowing more about the possibilities of charitable giving which can offer specific tax benefits, you can help them achieve their financial, personal and business goals. In fact, by assisting your clients with planned giving that truly integrates philanthropy with financial and estate planning, you can help your clients to achieve critical lifetime goals.

There are opportunities to assist your clients in maximizing the personal benefits of giving when they are making other major business, personal, and financial decisions in connection with the following: (1) estate planning; (2) writing or revising a will; (3) sale of a business or other major asset; (4) retirement planning; and (5) times of a financial windfall.

TWO KEY QUESTIONS

One of the simplest and most important things you can do to help your clients enjoy the benefits of planned giving is to ask these two questions:

“How much money do you want your heirs to have?”

“Are there charitable or community needs you would like to consider?”

HELPING YOUR CLIENTS

ICF values our working relationship with financial advisors. We can be a resource for you and a philanthropic partner for your clients. The Foundation enables individuals, families, companies, and charitable organizations to make gifts, current or deferred, to benefit the community.

ICF offers a variety of flexible giving options that can help your clients achieve maximum tax benefits. As a resource, we can help facilitate family conversations about philanthropy. We offer our expertise to help donors find groups doing work they care about, and we help donors who have already made their philanthropic decisions structure gifts in a

more strategic way. Many donors find starting a fund with ICF is a hassle-free and attractive alternative to establishing a private foundation.

PLANNED GIVING DESIGN CENTER

In an effort to provide the tools you need to help your clients make informed decisions regarding their charitable giving, ICF serves as the state-wide sponsor of the Planned Giving Design Center (PGDC), a comprehensive interactive internet-based resource which you can use to research, design, illustrate, and implement advanced charitable financial and estate planning strategies. Accessing this resource is fast, simple, and free. Simply click on the link provided at ICF's website www.idcomfdn.org or go to www.pgdc.com/icf. From there you can explore the site and register to receive all the PGDC benefits. This resource includes tax rulings, sample documents, current planned giving news, and a “Discussion Forum” where you can post questions and engage in conversations with other financial advisors.

“TECHNIQUES”

The Techniques newsletter is an income, estate, and gift tax service for attorneys and other financial advisors. It is provided free of charge on a quarterly basis. It offers a new subject each quarter and a special section on “New Tax Developments” providing the practicing professional with valuable updates on news and events impacting tax laws and policies. To receive Techniques by mail, please contact ICF at info@idcomfdn.org.

“TOOLS FOR GIVING”

Created internally in ICF, this comprehensive publication serves as a reference for legal or financial advisors and their clients. Available in hard copy or electronically at www.idcomfdn.org, this book walks planners and clients through a decision process that analyzes the different funds and different reasons to develop a connection with the Idaho Community Foundation.

Ten reasons people choose to give through community foundations

one

We are a local organization with deep roots in the community.

two

Our professional program staff has broad expertise regarding community issues and needs.

three

We provide highly personalized service tailored to each individual's charitable and financial interests.

four

Our funds help people invest in the causes they care about most.

five

We accept a wide variety of assets and can facilitate even the most complex forms of giving.

six

We partner with professional advisors to create highly effective approaches to charitable giving.

seven

We offer maximum tax advantage for most gifts under federal law.

eight

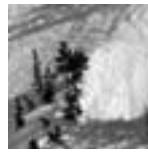
We multiply the impact of gift dollars by pooling them with other gifts and grants.

nine

We build endowment funds that benefit the community forever and help create personal legacies.

ten

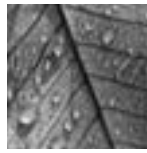
We are a community leader, convening agencies and coordinating resources to create positive change.



COMPARING ICF WITH A PRIVATE FOUNDATION

Starting a private foundation is a good option in certain situations, but here are some of the advantages gained by partnering with the Idaho Community Foundation instead.

	IDAHO COMMUNITY FOUNDATION	PRIVATE FOUNDATION
Length of Time To Establish	A fund is easy to establish and can be set up in as little as one day.	Can be time-consuming and expensive. Generally requires creation of articles of incorporation, bylaws, and filing with the state and IRS. Usually requires the review of an attorney. The process can take more than three months.
Tax Benefits	A donor realizes maximum tax benefits.	Gifts may not receive as favorable tax treatment.
Excise Taxes	The fund does not pay excise tax. Therefore, there is more money available for charity.	The private foundation pays excise tax on net investment income, including net capital gains.
Tax Preparation	No separate tax return to file for donors.	Must file annual federal tax return, disclosing investments, grants, trustee fees, salaries, and other expenses.
Professional Oversight	Every fund benefits from well-qualified, professional staff and responsible Board oversight and fiduciary responsibility. Each donor receives an annual financial report on the activity of the fund, noting distributions, income, and investment performance.	Many private foundations are too small to afford staff and liability insurance, or to benefit from reasonable investment fees.
Professional Management	Highly qualified, professional management for the long term.	Succession plans guaranteeing sound, effective management can be difficult to formulate and execute.
Required Payout	None. Distributions may vary from year to year in accordance with ICF's distribution policy.	Must distribute 5% of net asset value annually.
Grant Requests	Experienced staff available to help evaluate potential grantees.	Must establish a process to evaluate and respond to grant requests.
Disclosure	While tax returns of ICF are public, the records of individual funds are not, affording greater privacy in the operation of a fund.	Tax returns are public information and are entered into directories for grant-seekers.
Administrative Costs	All of ICF's services are provided at a very low cost (1% of the average fund balance for endowment funds, with scholarship funds subject to a \$250 minimum annual fee). Costs are lower because every fund shares in defraying total costs.	Must bear all administrative costs, including staff salaries, benefits, insurance, office space, equipment, legal and accounting expenses, etc. Most experts agree that it takes a substantial asset base to justify the costs of creating and maintaining a private foundation.
The Bottom Line	The donor who creates a fund in the Idaho Community Foundation can attain his or her philanthropic objectives and gain favorable tax advantages while avoiding administrative costs and headaches.	



NEW FUNDS OF THE IDAHO COMMUNITY FOUNDATION

ENDOWED FUNDS

- Harry and Lisa Garlick Scholarship Fund
- Eugene and Joan Hagedorn's Cottonwood Benedictine Monastery Fund
- Idaho Education Access Fund
- Jayo Family Scholarship Fund
- Majors and Minors Fund

- Larry J. May Hospitality Management Scholarship Fund
- Paul C. Rebholtz Memorial Scholarship Fund
- Jean E. Rolles Advised Fund
- Howard and Georgia Shonk Simmons Fund
- Troxell Small Community Library Fund
- David L. and Yoshie K. Nordling Advised Fund

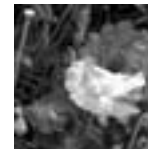
PHILANTHROPIC GIFT FUNDS

- Draper Family Foundation
- The Fenton Family Fund
- Steven J. Fenton Fund
- Fund for Rural Idaho
- Governor's Housing Committee Fund
- John William Jackson Philanthropic Gift Fund
- Larry and Ilene Leasure Philanthropic Gift Fund
- Main Street Mile Men's Health Fund
- Susan A. Smith Fund
- The W.E. Sullivan Fund
- The Marc E. and Nancy Sue Wallace Fund
- Wood River Women's Charitable Foundation Fund
- Wood River Women's Charitable Foundation Members' Fund

SPECIAL PROJECT FUNDS

- Early Care and Learning Special Project Fund
- Treasure Valley's Best: A Celebration of Thanks Special Project Fund





INDIVIDUAL FUNDS IN THE IDAHO COMMUNITY FOUNDATION

Funds in the Idaho Community Foundation are described below. The list of 2005 grant recipients can be found beginning on page 38 of this annual report. For descriptions of the recipient programs visit www.idcomfdn.org

ENDOWED FUNDS

GREATEST NEED FUNDS

The donor's gift can address ever-changing needs throughout Idaho (or if desired, any of ICF's three regions), including future needs that often cannot be anticipated when the gift is made. Greatest Need Funds that specifically benefit any of ICF's three regions are listed on page 19 in the "Geographic Funds" section of this report.

J.A. and Kathryn Albertson Fund—1990

The late Mr. and Mrs. Albertson's gift that created this fund was earmarked for broad charitable giving throughout Idaho.

Amalgamated Sugar Company Charitable Fund—1992

The distributions are aimed at meeting the most critical needs of the state.

Anonymous Fund I—1996

This fund, created anonymously, distributes to the Greatest Need Fund.

Anonymous Fund III—1992

This fund distributes to the Greatest Need Fund.

Louise F. Beatty Memorial Fund—1999

This fund memorializes this Boise resident who was known for her long-time volunteer work in the community.

Don J. Black Memorial Fund—1996

Created by Louise F. Beatty, distributions are used to meet immediate and long-term needs throughout Idaho.

Dolores Chapman Greatest Need Fund—2004

Established by family members Bob and Tena Lokken of Boise, to honor this McCall resident's years of dedication and service to the Foundation and to Idaho, grants will support the area of greatest needs state-wide.

Community Trust Fund—1989

This fund was created by ICF to receive contributions from a wide range of donors. Contributors are assured that the

distributions will be used in perpetuity to meet charitable needs of Idaho.

Deer Creek Endowment Fund—1995

Lynn Campion-Waddell and Thomas B. Campion, Jr. established this fund in collaboration with the Helen K. and Arthur E. Johnson Foundation of Colorado and the Campion Foundation.

Cally Galpin Fund—1997

Created by this Ketchum resident, the fund provides support for projects that best meet the state's most pressing needs as they change over time.

Alice Hennessey Greatest Need Fund—2004

Established by ICF's Board of Directors along with colleagues and friends to honor this Boise resident's fifteen years of dedication and service to the Foundation, distributions provide ICF with the maximum flexibility to meet community needs as they change over time.

Sheila Hennessey and Ern Blackwelder Fund—1998

This fund was created by this former Boise couple to "give back" to communities in the state where Sheila was raised.

Tip Hennessey Memorial Fund—2002

Created to memorialize this former Nampa resident, distributions support the area of greatest needs throughout Idaho.

Tom and Alice Hennessey Fund—1992

Charitable giving is directed at meeting needs state-wide.

William and Glenn C. Janss Fund—1990

Established by this Sun Valley couple, this fund meets immediate and long-term needs throughout Idaho.

Peter T. and Carolyn C. Johnson Fund—2002

Created on behalf of this McCall couple, this fund provides unrestricted funds to support a wide variety of charitable projects throughout the state.





Whit and Paula Jones Fund—1991

This fund is designed to give maximum flexibility to meet community needs as they change over time.

Charles Stewart Mott Charitable Fund—1990

This fund was created as a challenge grant in recognition of the importance that unrestricted giving has for a responsive community foundation.

Richard B. & Susan S. Parrish Fund—2000

Created by this Boise couple, this fund provides unrestricted funds to support a wide variety of organizations throughout Idaho.

William and Kimberly Peel Fund for Idaho—2004

Grants will enable the Foundation to respond to the most pressing needs throughout Idaho.

Betty Penson Memorial Fund—2002

Created to memorialize the former Idaho journalist, distributions support various charitable organizations and projects.

Gordon C. and Frances B. Randall Memorial Fund—1989

Created in memory of this long-time Boise couple, distributions are directed at meeting needs throughout Idaho.

Alice and John Roper Fund—1992

This fund continues the tradition of support for Idaho established by this Twin Falls couple.

Hollis Selders Memorial Fund—2003

Created by family and friends in memory of this Caldwell resident, grants will support a wide variety of charitable needs throughout Idaho.

Robert and Lucille Smylie Fund—1999

Established by Idaho's 23rd governor and his wife Lucille, the fund provides support in the area of greatest need. Governor Smylie shared in ICF's success by participating in the very first meeting that eventually resulted in the formation of the Foundation in 1988.

Ray and Linda Stark Fund—1997

Created by this Boise couple, this fund insures flexibility in meeting immediate and long-term needs throughout Idaho.

Troxell Greatest Need Fund—2003

Grants enable the Foundation to respond to the most pressing needs throughout Idaho.

Whittenberger Foundation Fund—1988

This fund was established through a challenge grant when the Foundation was created. The fund was designed to enhance unrestricted charitable giving.

ADVISED FUNDS

Donors can have ongoing involvement in the use of their gift by retaining the privilege of participating in the selection of beneficiaries of their fund, thereby addressing the issues and needs they care about most.

Harry Bettis Fund—1991

This fund supports charitable activities throughout Idaho that meet current and emerging needs. Upon the death of the advisors, this fund will be placed in the unrestricted endowment of the Foundation.

Warren H. Brown Memorial Fund—2001

Created by the Warren H. Brown Family of McCall and the Payette Lakes Ski Club, distributions support youth Nordic and Alpine skiing recreation activities at the Little Ski Hill near McCall, Idaho.

Daugherty Foundation Fund for Children—1999

Created by this Idaho Falls private foundation, distributions support organizations and programs that serve children throughout Idaho. Trustees of the Daugherty Foundation act as advisors.

John B. and Delores L. Fery Fund—1989

Donor advice on use of the fund will continue during the couple's and their children's lifetimes. Upon the death of the advisors, this fund will be placed in the unrestricted endowment of the Foundation.

Richard C. and Shirley I. Fields Family Fund—2003

Established by this Boise couple, grants will be made upon the advice of the donors and their children during their lifetimes. Subsequently, it will become a greatest need fund providing the Foundation with maximum flexibility in meeting needs throughout Idaho.

The Fund for Joe's Kids—1998

Created by the family and friends of the late Joe Cenarrusa, this fund ensures that the children's programs he championed would be continued in perpetuity.

Ralph and Mary Lynn Hartwell Family Fund—1997

This fund was established by the Idaho Falls couple with a gift of closely held stock. Mr. and Mrs. Hartwell and their

children retain the privilege of recommending grant recipients during their lifetimes.

Helpenstell Family Advised Fund—2004

Established by this Nampa couple, this fund ensures that their life-long commitment to philanthropy will continue far into the future. Upon the death of the advisors, distributions will provide annual operating support to three local charities.

Hormaechea Family Fund—1992

Advice on distribution from this fund, established by Richard M. and Mary B. Hormaechea, is given by the donors. Upon their deaths, funds will be transferred to the Foundation's unrestricted endowment.

Albert H. and Juanita F. Huber Fund—1995

Established by this Jackpot, Nevada, couple, this fund ensures that their life-long commitment to charitable activities will continue far into the future. Upon the death of the donors, distributions will benefit a wide variety of organizations in Idaho and Nevada.

John William Jackson Fund—2000

Created to memorialize this young man who was tragically killed in a climbing accident, distributions support organizations that provide opportunities to participate in sports activities, arts organizations, and organizations involved in Boise and Taiwan international student exchange.

King's Stores Fund—1999

Created by the transfer of assets of the M.H. King Foundation, the trustees of this private foundation advise on annual distributions. Grants are made to support charitable activities in areas served by King's Stores.

Gladys E. Langroise Advised Fund—2000

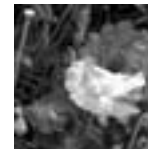
Created by a bequest from this long-time Boise resident, distributions are made primarily to organizations that provide for the health, education, and welfare of youth, including college students.

Donald R. and Nancy Bowen Longwith Advised Fund—2004

Mr. and Mrs. Longwith retain the privilege of advising on annual distributions during their lifetimes. It will eventually convert to a designated fund benefiting selected organizations in the Idaho Falls area and Eastern Idaho.

Joe and Patty Marshall Family Fund—2003

Created by this Boise couple, this fund provides a permanent contribution to the quality of life in Idaho. The fund will be advised by the donors' family during their



lifetimes. Subsequently, it will become a greatest need fund providing maximum flexibility in meeting needs throughout Idaho.

Bernie and Warren Mc Cain Fund—1996

Created by this long-time Idaho couple, this fund provides a permanent contribution to the quality of life in Idaho. The donors and their daughters recommend grant recipients.

Merrill Lynch & Co. Foundation, Inc. Fund—1992

Distributions are made with the advice of the resident vice president of the company's Boise office.

David L. and Yoshie K. Nordling Advised Fund—2005

The fund, created by this Boise couple, supports charitable organizations and projects recommended by the advisors.

Arthur and Jane Oppenheimer Fund—1988

This was the first fund created in the Foundation by individuals. Mrs. Oppenheimer provides advice on distribution of grants.

Carolyn Patrick Fund—2001

The fund is advised by this Emmett donor during her lifetime. Subsequently, it will become a field-of-interest fund for projects in Gem County.

David and Vaniece Petso Family Fund—1991

Created to involve their children in philanthropy, the family takes an active role in recommending grant recipients.

James A. Pinney Memorial Fund—1996

Established by the Erstad family to ensure recognition of Ann Erstad's great grandfather's contributions to the early development of Boise, including his 1881 election as the city's ninth mayor and his development of cultural programs in the region through construction and operation of the Columbia and Pinney Theaters, grants are made to theater arts groups in ICF's Southwestern Region.

Praggastis Family Fund—2004

Distributions from this fund established by Tom and Michelle Praggastis of Sun Valley support charitable organizations and projects recommended by the advisors.

Suzanne C. and Robert P. Rainville Endowment Fund—2004

The fund will be advised by this Boise couple during their lifetimes. Subsequently, it will become a field-of-interest fund that benefits children and young adults in foster care environments.

Paul C. Rebholtz Memorial Fund—2003

Created by Amy Rebholtz, along with family and friends, to memorialize her late husband,

distributions support charitable organizations and projects recommended by the advisors.

Robert and Dorothy Rebholtz Fund—1992

The donors chose the Foundation to carry out charitable activities on their behalf while retaining the ability to help select beneficiaries.

Richards Family Ministry Fund—2004

Established by Thomas and Kirste Richards, formerly of Hayden and currently residing in Austria, distributions support charitable organizations and projects recommended by the donors and their family.

Jean E. Rolles Advised Fund—2005

This endowed fund was created in honor of Mrs. Jean E. Rolles, who lives in Honolulu, by her daughter, Kiki Tidwell, and is advised by Mrs. Rolles, Ms. Tidwell, and granddaughter Miss Madison Tidwell.

Harold E. Rumsey Fund—1994

The donor and family members recommend grant recipients.

Guy H. Shearer Memorial Fund—1995

The late Mary Jane and Jim Kinney established this fund to ensure recognition of her father's contribution to development of Twin Falls County as founder of Filer State Bank in 1908. Their children, Mary Abercrombie and John Kinney, advise on annual beneficiaries during their lifetimes.

Perc H. Shelton and Gladys A. Pospisil Shelton Foundation Advised Fund—2004

This fund, established through the transfer of assets of this private foundation, was created by a bequest from these long-time McCall residents. Distributions are made primarily to charitable organizations and projects that benefit the Valley County area. Trustees of the Shelton Foundation act as advisors.

Howard and Georgia Shonk Simmons Fund—2005

Created by this Sandpoint couple, the fund supports charitable causes in Idaho.

Archie B. Teater Fund for Children with Disabilities—1994

This fund was established with the transfer of assets—primarily artwork—from an existing nonprofit organization created at the request of the late artist. ICF continues to sell the Teater paintings to provide donations to the fund. Grants benefit the needs of youth in Idaho who have disabilities.

The Terteling Company, Inc. Fund—1990

Advisors depend on recommendations of the Regional Advisory Panels in making distributions.

Wayne and Peggy Thiessen Family Foundation Fund—2003

Created by this Boise couple, distributions support charitable organizations and projects recommended by the donors' family during their lifetime. Subsequently, it will become a greatest need fund, providing the Foundation with maximum flexibility in meeting needs throughout Idaho.

Robert I. and Barbara Troxell Fund—1998

Created by Mrs. Troxell, in part to memorialize her late husband, the fund is advised by the trustees of The Troxell Fund, Inc., a private foundation.

Dave and Laurie Wall Fund—2004

Created by this Sandpoint couple, distributions support charitable organizations and projects recommended by the donors during their lifetimes. Subsequently, it will become a field-of-interest fund to address charitable needs in the Sandpoint area.

Lane Williams Memorial Fund—1993

This fund supports organizations providing sports and recreation opportunities for youth in Blaine County.

GEOGRAPHIC FUNDS

These are Field-of-Interest funds that are targeted to address needs in a particular geographic area. Greatest need funds that specifically benefit any of ICF's three regions are listed in this section.

Albertson's Eastern Region Fund—1989

Established as one of the challenge grants made to each of the Foundation's three regions by the corporation, this fund was the first to be matched dollar-for-dollar and now benefits charities in Eastern Idaho.

Albertson's Northern Region Fund—1989

Distributions from this challenge grant benefit charitable organizations in North Idaho.

Albertson's Southwestern Region Fund—1989

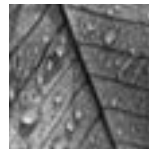
Distributions from this challenge grant benefit charitable organizations in Southwestern Idaho.

Leland D. Beckman Foundation Fund—1992

Established by the trustees of this private foundation in Idaho Falls, grants assist charitable activities in the Eastern Region.

Bitterroot Foxfire Teachers' Network Fund for North Idaho—2004

Created by this group of North Idaho teachers, grants provide the Foundation with



the flexibility to respond to changing community needs in North Idaho.

Jim and Barbara Cimino Fund—1992

Charitable organizations and projects in the Ketchum/Sun Valley area benefit from the generosity of this couple.

Eagle Community Fund—1994

Charitable organizations and projects in the City of Eagle benefit from this fund.

Donald W. and Gretchen K. Fraser Fund—1994

Established through a charitable remainder trust, the fund continues the commitment of the Sun Valley couple to support charitable organizations that benefit Blaine County.

Greatest Need Endowment Fund for Eastern Idaho—2004

Greatest Need Endowment Fund for North Idaho—2004

Greatest Need Endowment Fund for Southwestern Idaho—2004

These three funds were created to receive gifts from anyone interested in helping build permanent endowment funds for any of ICF's three regions. Distributions from each fund benefits only the specific region.

George E. and Florence D. Grismer Greatest Need Fund for North Idaho—2003

Established by this Wallace couple, the fund is designed to give maximum flexibility to meet needs throughout North Idaho as they change over time.

Joseph Grismer M.D. Greatest Need Fund for North Idaho—2000

Created by this Wallace resident, this fund provides unrestricted funds to support a wide variety of organizations in North Idaho.

Duane and Lola Hagadone Fund—1998

Mr. and Mrs. Hagadone retain the privilege of advising on the annual distributions during their lifetimes. The fund will eventually benefit organizations in the four northern counties of Bonner, Boundary, Kootenai, and Shoshone.

Ifft Eastern Region Fund—1989

Sara Ifft and her late husband, Nick, established one of the Foundation's earliest funds to provide grants in support of charitable organizations and activities in Eastern Idaho.

Ifft Foundation Fund—2001

Created through the transfer of the assets of this private foundation which was established in 1984 by Sara and Nick Ifft, distributions benefit projects in Southeastern Idaho and the Greater Pocatello area.

Lex and Celia Kunau Fund—1998

Created by this Burley couple, distributions are used to support charitable activities in Cassia County. The Kunaus advise on the annual beneficiaries during their lifetimes.

Harry and Colleen Magnuson Fund—1990

The fund targets charitable organizations and activities in the City of Wallace as beneficiaries.

Wendell P. and Barbara J. Marshall Family Trust Fund—1994

The fund established by this Pocatello couple benefits charities in the Eastern Region.

Theodore E. Munson Fund—1996

Established by Bon Munson to memorialize her late husband, the fund supports charitable needs in the Southwestern Region.

Post Falls Community Fund—1999

Created by a group of Post Falls leaders, this fund supports a wide variety of projects in the Post Falls area as recommended by a local advisory group.

Ethel R. and Ronald Rawlinson Fund—1992

Established through a charitable remainder trust to continue Dr. and Mrs. Rawlinson's life-long commitment to the Emmett area, grants are made in support of charitable organizations and activities that benefit Gem County.

Robert W. and Carol A. Reed Fund—1992

Established to further this pioneer family's tradition of philanthropy, the fund benefits charities and activities in the Magic Valley.

Earl C. and Harriet Reynolds Fund—1990

This fund was created by Mr. Reynolds, in part, as a memorial to his late wife. Distributions are dedicated to the support of charitable organizations in the Southwestern Region.

Tom and Sheila Richards and John and Joy Richards Fund—1991

Grants are made for projects recommended by the Northern Region Advisory Panel of the Foundation.

Jim and Bette Roper Fund—1990

Established by this life-long Idaho couple, grants support a broad range of charitable activities in the Southwestern Region

Rogers and Hazel Rose Fund—1995

Established by this Idaho Falls couple, distributions benefit charitable needs in Eastern Idaho.

John and Carmelita Spencer Fund—1990

Established to memorialize her late husband, the fund supports charitable needs in the Northern Region.

Curtis Turner Memorial Fund—1992

Established by Harry Turner to ensure recognition of his father's contribution to the development of Twin Falls and the surrounding area, grants are made to charities in the Magic Valley.

H.R. and Betty Weston Fund—1998

Created to support a wide variety of organizations in the Treasure Valley area, Ms. Weston retains the privilege of advising on the annual beneficiaries during her lifetime.

Women's Gift Alliance Endowment Fund—2004

The alliance and fund were created to expand the number of women involved in directed and informed philanthropy in North Idaho and the surrounding area, and to demonstrate the significance a group of investors can have in bringing positive change to our communities. \$250 of each member's annual dues is allocated to this permanent endowment fund in which the annual distribution will provide additional support for the collective grant recommended by the membership each year.

DONOR DESIGNATED FUNDS

Donors can direct their gift to a specific nonprofit organization or group of organizations such as a senior center, museum, or virtually any nonprofit charitable organization.

Anonymous Fund IV—2000

At the request of the fund creator, details about this endowment fund will not be disclosed until after his/her death.

Assistance League of Boise Endowment Fund—2000

Several members of this nonprofit organization created this fund to provide ongoing support for its charitable programs.

Agnes Barrick Fund for the CASI Foundation—2002

Created through the bequest of this former Rexburg resident who cared deeply for the welfare of children, distributions provide annual support for the CASI Foundation for Children.

Agnes Barrick Fund for the Children's Home Society of Idaho—2002

Created through the bequest of this former Rexburg resident for whom the welfare of children was a primary concern, distributions provide permanent annual income to the Children's Home Society of Idaho.



SOUTHWESTERN IDAHO AND ICF

Board Brothers Fund—1993

Proceeds are used for structural maintenance of the historic Emmanuel Episcopal Church in Hailey.

Pete and Freda Cenarrusa Fund—2004

Created by this Boise couple, this fund provides a permanent source of support to selected organizations.

Robert L. Cook Memorial Fund—1997

Created to memorialize a long-time resident of Idaho Falls and his support of needy individuals during the holiday season, grants are made to the Idaho Falls Goodfellows.

Robert L. (Tony) & LaDean J.

Copeland Endowment Fund—2000

Created by this Lewiston couple, this fund provides annual operating support to two local charities.

Endowment for Meridian School's Reading Improvement Program—2000

Created by Roy Montague of Star, distributions will be used to support innovative reading programs in the Meridian School District.

Robert P. and Mary H. Evans Fund—1992

Proceeds are distributed in support of the St. Nicholas Catholic School in Rupert.

Roger and Sybil Ferguson Fund—1990

Madison County Senior Citizens are beneficiaries of this gift with proceeds disbursed annually to the organization's Board for use in meeting critical needs.

Fund for the Cross at Table Rock—1999

Created by Rich and Betty Jordan of Boise, annual distributions are used for maintenance and repairs of this Boise landmark.

Jeremy Gray and Bron Roberts Fund—2000

Created by this Boise couple, distributions provide long-term support for Boise State University's scholarship program, Idaho Public Television, Idaho Public Radio, and Planned Parenthood of Idaho, Inc.

Eugene and Joan Hagedorn's Cottonwood Benedictine Monastery Fund—2005

This fund was created to support the North Idaho Cottonwood Benedictine Monastery building or the Monastery's greatest needs.

Barry L. Keller Music and Museum Fund—2002

Created through the bequest of this long-time Pocatello resident, distributions provide annual support to the South Bannock County Historical Center, Inc., St. John's Episcopal Church in Idaho Falls, and the Idaho Falls Symphony.

Maxine Elliott Kussy Forget Me Not Fund—1998

Created by this long-time Idaho Falls resident, distributions provide an annual gift to the City

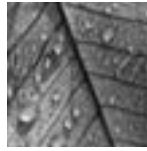
ICF's largest region covers 18 counties and the majority of the state's population, so while almost \$1,700,000 in grants helped cover some of the nonprofit needs in the Southwestern region of Idaho, many more projects still have needs.

Southwest grants, suggested by 23 panel members and many fund advisors, exemplify the diversity of projects ICF funds. Health and Emergency Services grants covered essentials like gurneys, EMS training equipment, and dental care for underinsured children. Education grants helped fund reading programs, English-as-a-Second-Language projects, chemistry and earth sciences materials, and even placed writing teachers in rural classrooms. Arts and Culture distributions assisted the Idaho Shakespeare Festival, Inc., Ballet Idaho, Inc., and Centennial High School. Recreation and Public Projects grants supported youth recreation, park sprinkler systems, playground equipment, and signs for historic town districts. Social Services grants helped with counseling for child and spousal abuse, diabetes prevention programs, clothing for women seeking employment, and child advocate training.

Grant sources for the Southwest are also diverse in size and interest. Endowed funds like the Walter and Leona Dufresne Fund, the Earl C. and Harriet Reynolds Fund, the Jim and Bette Roper Fund, and the Donald W. and Gretchen K. Fraser Fund, all support projects in the area.

To create a fund that benefits your community, contact the Idaho Community Foundation at (208) 342-3535 or info@idcomfdn.org





of Idaho Falls Parks and Recreation Division to be used for beautification of the public parks.

Warren E. and Bernie McCain Fund—1990

Proceeds are made available to the Warren E. McCain Middle School in Payette for use at the discretion of the school's administrators.

Susan Michelbacher Memorial Fund—2003

Established by Bert Michelbacher of Idaho Falls as a memorial to his wife, grants to the Idaho Falls Goodfellows provide support for needy individuals during the holiday season.

Del Moore Fund—1998

Created through a gift of land in Idaho County, proceeds from the sale of the land

will be used to create a fund to benefit two Grangeville nonprofit organizations.

Mt. Harrison Heritage Foundation Endowment Fund—1999

Created by the late Hermon King of Burley, annual distributions provide operating support for the performing arts center. Mr. King invited others to join him in building this permanent endowment.

Almeda Oglesby Fund—1999

Created through the bequest of this long-time Lewiston resident, distributions are designated to purchase books for the Lewiston Public Library.

Rogers and Hazel Rose Fund for Eastern Idaho Technical College—1999

Created by this Idaho Falls couple, this fund provides annual support for scholarships and maintenance needs at the College.

Rogers and Hazel Rose Fund for KISU Public TV—1997

The fund was created by this Idaho Falls couple to provide permanent annual income to this charitable organization.

Esther Simplot Performing Arts Academy Endowment Fund—1992

Distributions from this fund established by J.R. Simplot are disbursed regularly to defray operating costs of the Academy named for his wife.

Southern Idaho Learning Center Fund—1998

The fund was created by the late Hermon King of Burley to provide an annual gift to this Twin Falls organization serving individuals with learning disabilities.

Gilbert C. and Jane B. St. Clair Fund—1997

Created by Mrs. St. Clair, in part, as a memorial to her late husband, distributions are divided equally between All Saints' Episcopal Church in Boise and the Idaho Youth Ranch in Rupert.

Nif and Sue Sullivan Fund—1998

Distributions provide an annual gift to Hope House, a shelter in Marsing established to help children needing a warm, caring environment.

Weiser River Trail Fund—2000

Created by Patricia Pontefract of Boise, this fund supports development of the Weiser River Trail.

Harry F. Youmans Memorial Fund—2000

This fund was created by Mrs. Bobbette F. Youmans-Viker as a memorial to her late husband. In memory of this Boise resident's love for animals, distributions will be made to the Idaho Humane Society to pay the fees for senior citizens who wish to adopt an animal from the Society.



FIELD-OF-INTEREST FUNDS

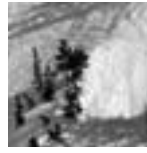
Donors can target their gift to address needs in any area of community life.

Elinor Angelo Fund—2000

Created by Barbara Troxell, Boise, in honor of her niece, grants support programs that advance or encourage reading either by adults or children in ICF's Southwestern Region.

Assistive Technology Endowment Fund—1997

Created by the transfer of an existing ICF special project fund, this fund ensures annual support for programs providing assistance to individuals with disabilities who need assistive technology devices.



Boo Bushell Youth in the Performing Arts Fund—1999

Created in memory of Boo Bushell, grants provide scholarships to Blaine County secondary school graduates wishing to pursue theater arts, to provide scholarships to Camp Little Laugh, and to assist special projects which enhance performing arts opportunities for youth in Blaine County.

Chesbro Family Music Fund—1992

This fund supports and enhances music in the Eastern Region. During their lifetimes, it is advised by the daughters of Joan Chesbro.

Children's Charities of Idaho—1990

Organizations throughout Idaho meeting children's needs in the areas of health, education, recreation and the arts benefit from this fund.

Curtis Critter Rescue Fund—1999

Created by Linda-Grable Curtis, Boise, distributions support programs in the fields of research, health maintenance, and rescue of small animals.

Betty Ann Diehl Fund for Music and Arts Education—2003

Established by this Sandpoint resident to support music and arts education for students served by the Lake Pend Oreille School District, the Panhandle Alliance for Education advises on the beneficiaries of the Fund.

Walter and Leona Dufresne Fund—1997

Created by the transfer of assets from a private foundation, distributions provide scholarships and grant support for the prevention of child abuse, crime prevention, promotion of the fine arts, the elimination of poverty, and the enhancement of scientific research.

Roger and Sybil Ferguson Education Fund—1991

Established to benefit innovative educational programs in Madison County schools, the Fergusons participate in the selection of worthy projects.

Fortissimo Fund—2003

Created and advised by Paula Brown Sinclair, Twin Falls, grants are made to promote the live performance of classical music in the Twin Falls area.

Fund for a Better Life for North Idaho Kids—1999

Created by James and Marlene Wogsland, grants are made upon the advice of the donors to support programs and organizations in Benewah, Bonner, Boundary, Kootenai, and Shoshone counties which serve young children and their families and focus on the prevention of juvenile delinquency.

Geography Knowledge Fund—1992

Linda Grable-Curtis established this fund to further the study of geography by Idaho students in the kindergarten, elementary and junior high grades. She and her husband advise on the beneficiaries

Margaret E. Gigray Fund for Philanthropy—1999

Created in memory of this long-time Idaho philanthropist and founding ICF Board member, distributions support organizations and activities that promote philanthropy throughout Idaho.

Green Giant Community Fund—1991

Organizations meeting the needs of disadvantaged youth, or those addressing issues of hunger, benefit from this fund. Grants are made in the geographic area in which growers supplying the Buhl company are located.

Idaho Community Foundation Anti-Poverty Endowment Fund—2002

Created through the conversion of a fully expendable fund created by the Northwest Area Foundation, distributions assist ICF's efforts to alleviate poverty throughout Idaho.

Idaho Community Foundation Youth Trust Fund—1992

Established by ICF to respond to needs of disadvantaged and homeless youth between 12 and 18 years of age, the Foundation encourages gifts to this fund of any size, from any source.

Idaho Education Access Fund—2005

This fund was established to support access to post-secondary education for underserved students and to encourage students to complete their degree or certification programs in Idaho.

Kenlon P. and Carol J. Johnson Fund—1992

The fund helps purchase clothing for needy children in the Eastern Region.

Leslie K. Kiehn Memorial Fund—1999

Created in memory of this Eagle resident, distributions will support programs dealing with women's and children's issues. Leslie's husband and eventually her two sons will advise on the annual beneficiaries.

Sara Maas Fund—1995

Established through a charitable remainder trust, the fund benefits worthwhile needs in Boise with preference given to programs supporting the arts.

Majors and Minors Fund—2005

This fund was established to keep the nine-foot piano originally donated to the Nampa Civic Center by the Majors and Minors, Inc., concert-ready and in good repair.

Herbert D. McAvoy Fund—1996

Established through a bequest by this Coeur d'Alene resident, the fund benefits educational needs in Kootenai County.

Jeanette S. Miller Fund for the Fort Hall Reservation—1999

Distributions from this fund, created by this Washington, D.C. resident and Idaho native who grew up in Blackfoot and Idaho Falls to memorialize her father, Dave Segal, and family friend, Mary Arnquist, support charitable activities on the Reservation with emphasis on children and the elderly.

Charlotte S. Oslund Fund—1999

Created by this Boise resident to support special projects and activities for schools and libraries in communities with populations of less than 3,000, Ms. Oslund advises on the annual beneficiaries of the fund.

Peaceful Settlements Foundation Fund—1998

When an existing organization dissolved, the remaining assets were given to ICF to create a permanent fund to provide education and services to citizens of Idaho addressing the prevention, management, and/or peaceful resolution of conflict.

Frank and Dorothy Peavey Memorial Fund—2000

Created in memory of this Boise couple, half of the available distribution each year is divided equally among five designated organizations with the remainder being granted to organizations and programs that support the arts, the environment, the homeless, or the mentally ill.

Jane Sandy Fund—1995

Established by transfer of a trust created in 1963, grants are made state-wide in support of programs serving disadvantaged youth.

Troxell Small Community Library Fund—2005

This fund was created to benefit small community libraries in the Southwestern Region of Idaho.

Lynn and Frank Whittelsey Fund—2000

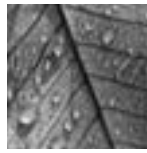
Created by this Sun Valley couple, the fund initially benefits three designated charities. As the fund grows, it will broaden its scope to include a wide range of projects in Blaine County.

Miles and Virginia Willard Fund—1992

Established by Mrs. Willard and her late husband, grants support youth services and/or arts organizations in Eastern Idaho.

Ed F. Winn Fund—1993

Established through transfer of a trust, grants benefit the homeless and disadvantaged in Bonneville County.



AGENCY ENDOWMENT FUNDS

Nonprofit organizations can establish an agency fund through ICF to build their endowment, ensuring long-term annual support for the future, participate in a larger investment pool and enhance their ability to accept large and complex gifts.

Aid for Friends Endowment Fund—1997

This fund assures ongoing operating support for this Pocatello organization which serves the homeless and low-income individuals.

Mary V. Arnold Fund for the Idaho Falls Symphony—1997

Created by the transfer of an existing trust, the fund provides annual support to the Idaho Falls Symphony.

Boise Cooperative Preschool Endowment Fund—2003

Created by this nonprofit school, funds help provide for its ongoing operating needs.

Boise Philharmonic Association Fund—1990

This fund was established to assure ongoing operating support for the Boise Philharmonic Association.

Bonner County Historical Society Endowment Fund—2004

This fund was created to provide a permanent source of funds to help the organization preserve the Bonner County's heritage.

Caldwell Fine Arts Series Endowment Fund—1990

This fund was established to assure ongoing operating support for the Caldwell Fine Arts Series.

Camp Hodia Endowment Fund—1998

Created by Idaho Diabetes Youth Programs, Inc., this fund provides annual operating support for the camp serving Idaho youth with diabetes.

Emmett Public Library Children's Endowment—2000

Created by the Library, this fund provides annual support for its children's programs.

Family Practice Residency of Idaho Fund—2004

This fund was established to provide a permanent base of support for this organization which trains medical school graduates to become outstanding family physicians serving the citizens of Idaho, especially in rural areas, and to serve the underserved.

Family Services Alliance of Southeast Idaho Endowment Fund—2004

Created by this Pocatello agency, distributions will help support its services, which include providing shelter and advocacy for victims of sexual assault and domestic violence.

First Presbyterian Church of Idaho Falls Fund—1995

Established through transfer of a trust, distributions support programs as designated by trustees of the Idaho Falls church.

Foundation for Idaho History Endowment Fund—2003

This fund was created to provide a permanent source of funds to help the Idaho State Historical Society preserve the State's heritage.

Friends of the McCall Public Library Endowment Fund—2004

The fund helps provide a permanent source of income for the special projects of the McCall Public Library.

Friends of the Nampa Public Library Endowment Fund—1995

This fund was established to assure ongoing support for operation of the Nampa Public Library.

Friends of Zoo Boise Endowment Fund—2003

This fund provides annual operating support for Zoo Boise.

Humphreys Diabetes Center Endowment Fund—2000

Created by this Boise nonprofit organization, this fund helps provide ongoing operating needs.

Idaho Association of Family and Consumer Sciences Endowment Fund—2004

This fund was established to provide a permanent base of support for this state-wide nonprofit organization of professionals & pre-professionals that leads, educates, informs and brings people together to improve the lives of individuals, families and communities.

Idaho Black History Museum Endowment Fund—1998

Distributions are used for the maintenance of the historic building which houses the museum.

Idaho Falls Ducks Unlimited Fund—1995

Established through transfer of a trust, distributions support programs designated by the board of the Idaho Falls organization.

Idaho Humanities Council Education Programs Fund—2001

This fund was created to support the council's various education programs.

Idaho Humanities Council Endowment Fund—2000

Created by this nonprofit organization, this fund provides annual operating support for its activities.

Idaho Museum of Mining and Geology Endowment Fund—1994

This fund was established to assure ongoing support for operation of the museum at the Old Idaho Penitentiary site in Boise.

Junior League of Boise Endowment Fund—2002

This civic group created this fund to assure ongoing support for its projects that improve the lives of the Treasure Valley community.

Learning Lab, Inc. Endowment Fund—1997

Established to ensure permanence for gifts to this organization, distributions support its ongoing operating needs.

Marshall Public Library Endowment Fund—1991

This fund was created to assure ongoing operating support for the Marshall Public Library in Pocatello.

McCall Memorial Hospital Foundation Endowment Fund—2004

This fund was established to provide annual operating support for McCall Memorial Hospital.

Panhandle Alliance for Education Endowment Fund—2003

The Panhandle Alliance for Education, an organization promoting excellence in education and broad-based community support, created this fund for the Lake Pend Oreille School District.

Pocatello Zoo Endowment Fund—2002

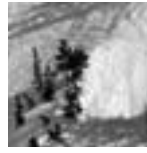
This fund will assure ongoing support for the Pocatello Zoo.

Portneuf Greenway Foundation Endowment Fund—1998

Distributions are used for expansion and maintenance of the Portneuf Greenway in Pocatello.

Terry Reilly Health Services Endowment Fund—2001

Created by this Treasure Valley agency, distributions help support its services which provide access to quality health care – particularly to those who are uninsured, poor, living in rural areas, non-English-speaking, homeless, or otherwise facing barriers to getting the care they need.



Sacajawea Interpretive, Cultural, and Education Center Endowment Fund—2001

This fund was created to accumulate funds for future operating support. The Center, located in Salmon, is the main feature of a group of sites that interpret the longest overland portion of the Lewis and Clark Expedition and commemorates the story of Sacajawea.

Salmon Elks Lodge #1620 Trust Fund—1999

This fund provides annual operating support to carry out the Elks charitable mission.

Stanley Sawtooth Meditation Chapel Endowment Fund—1997

This fund provides a permanent source of funds to maintain this historic building in Stanley.

Treasure Valley Family YMCA Cooper Wilcomb Fund—2002

Created in memory of Cooper Wilcomb who lost his life in an accident at age 12, distributions assist youth programs which Cooper enjoyed so much at the Treasure Valley Family YMCA.

Treasure Valley Family YMCA Endowment Fund—1993

This fund was established to assure ongoing operating support for the Treasure Valley Family YMCA.

United Way of Ada County - Gustav Linning Endowment Fund—1995

Established with an initial gift from the estate of Gustav Linning, distributions support ongoing operating needs of the Treasure Valley United Way.

Willard Arts Center and Colonial Theater Fund—2000

The Idaho Falls Arts Council created this fund to provide for ongoing operating needs of the performing arts center.

SCHOLARSHIP FUNDS

With the assistance and personal service of ICF, donors can invest in Idaho's future—its students. Donors often determine the scholarship selection criteria and may customize the fund to provide opportunities for graduates of certain schools, specific fields of study, or for programs at selected institutions of higher education. To apply for ICF scholarships, visit www.idcomfdn.org for instructions.

Jean Adams Scholarship Fund—1999

Created by this 1946 graduate of Mountain Home High School, this fund provides scholarships to graduates of her alma mater who plan to pursue higher education in the state of Idaho.

Mary Fran Aguirre Academic Scholarship Fund—1998

Created by Felipe Aguirre in honor of his wife, this fund provides scholarships to graduating seniors of Mountain Home High School.

Boise Branch, American Association of University Women Inez Robb Scholarship Fund—1997

This fund was created to memorialize the former journalist who bequeathed funds to the organization to provide scholarships to Boise State University juniors or seniors.

Boise High School Band Boosters Endowment Scholarship Fund—2000

Scholarships are awarded to students who have given their time and talents to the Boise High School Band.

Wendell P. Carnefix Memorial Scholarship Fund—2003

Created in memory of this long-time Fruitland nurseryman and orchard owner, this fund was established by his family to provide scholarships for Fruitland High School graduates pursuing a career in agriculture or horticulture.

Fredrick Chandler Memorial Scholarship Fund—2000

Created in memory of this Ketchum resident, scholarships benefit students of the Community School in Sun Valley who have an aptitude for science.

Theodore H. Correll Memorial Scholarship Fund—1999

Created by a number of his former students, distributions provide scholarships to worthy students of Moscow High School.

Mike Crapo Math and Science Scholarship Fund—2004

Created by U.S. Senator Mike Crapo, scholarships will benefit students pursuing a degree in math or science at an Idaho school.

Daugherty Foundation - ISU Education Scholarship Fund—1991

The fund recognizes Idaho students at the junior level or above at Idaho State University who meet high academic standards.

Downey Lions Club Fuhrman Memorial Scholarship Fund—1999

Created by this organization, this fund provides scholarships to graduating seniors of Marsh Valley High School.

Paul and Jo Easterbrook Scholarship Fund—1997

Created by this Emmett couple, this fund provides scholarships to graduating seniors of a Gem County High School who are pursuing a bachelor's degree at any Idaho institution of higher learning.

Eastern Idaho Technical College Scholarship Fund—1993

Established by the Daugherty Foundation, scholarships benefit students attending Eastern Idaho Technical College at Idaho Falls.

Ted Ellis Scholarship Fund for the Boys and Girls Club of Ada County—2000

Created by KeyBank in recognition of the efforts made on behalf of needy children by this retired KeyBank executive who became mayor of Garden City, distributions provide scholarships for graduating high school seniors who have been involved in the Boys & Girls Clubs of Ada County.

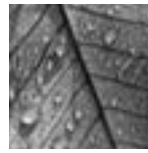
Irma Frisch Farrington Fund—1993

The fund memorializes Ms. Farrington's sister and brother-in-law through the creation of the Alice Wolfe Art Scholarship and the George V. Wolfe Pre-Law Scholarship at Albertson College of Idaho.

Harry and Lisa Garlick Scholarship Fund—2005

This scholarship fund was created as a memorial for these Emmett residents who had strong ties to Garden Valley.





Alois and Marie Goldmann Memorial Scholarship Fund—1997

This fund was created by the George and Mary Freund Family of Idaho Falls to memorialize Mr. Freund's grandparents who were murdered during World War II at Auschwitz.

Gooding High School Class of 1956 Scholarship Fund—1996

Created by the 1956 graduating class, the fund provides scholarships to graduating seniors of the school.

Donovan and Evelyn Grable Memorial Scholarship Fund—1990

Established by Linda Grable-Curtis as a memorial to her parents, the fund recognizes her mother's lifelong interests by assisting students of the Business and Office Education Program in the College of Technology at Boise State University.

Steve and Donna Guerber Scholarship Fund—1994

Proceeds benefit mass communications students at Idaho State University.

Irene Gustafson Scholarship Fund—1999

Created to honor this Moscow High School English teacher, graduates during Ms. Gustafson's tenure (1948-1956) joined Loyce Smith and Inez Davey of Boise in contributing. Distributions provide scholarships to graduating seniors of Moscow High School.

James and Rose Helebrant Education Scholarship Fund—1991

Established by transfer of a trust, scholarships are awarded to financially needy Buhl High School graduates for educational expenses at a college or university of their choice.

Hokey Pokey Scholarship Fund—2001

Created in memory of Roland L. LaPrise, who co-wrote the popular song, the "Hokey Pokey," this fund was established by his family to provide scholarships to assist second-year music students with educational expenses at the College of Southern Idaho in Twin Falls.

Lewis and Jeanette Hower Fund—1992

The fund was created to benefit Idaho students, preferably from the Emmett area, planning to major in journalism at the University of Idaho and/or music at Albertson College of Idaho.

Idaho Power Company - Douglas E. Sprenger Memorial Scholarship Fund—1995

Created by Idaho Power Company in memory of this long-time employee and engineer, distributions provide scholarships to qualifying children of Idaho Power's employees to attend a college, university, or technical school in Oregon or Idaho.

Idaho Power Company - Larry R. Wimer Memorial Scholarship Fund—1996

Established by Idaho Power Company in memory of this long-time employee, a scholarship is awarded to a graduate of an accredited high school in the company's service territory to attend a college, university, or technical school.

Idaho Press Club - Don Watkins Scholarship Fund—1992

Established to memorialize this journalist and political consultant, the fund has two components: the Don Watkins Memorial Scholarship is awarded to a graduate of an Idaho high school pursuing a career in journalism or communications who has completed at least one year of college study; the Don Watkins Mid-Career Scholarship is awarded to members of the Idaho Press Club to use for training or a project that will improve the working press in Idaho.

Idaho Society of CPA's Scholarship Fund—2003

Created to attract the best and brightest students to the profession, scholarships benefit students pursuing an accounting degree at an Idaho school.

Idaho State Council of Trout Unlimited Graduate Scholarship Fund—1998

Distributions provide scholarships to students pursuing a graduate research project that involves native or endemic cold water fish.

Jayo Family Scholarship Fund—2005

Established by the Emmett Public School Foundation through the transfer of an endowment, the fund assists graduates of Emmett area high schools with their first year of study at any institution of higher learning.

Alvie C. Jeffres Memorial Scholarship Fund—1997

The fund was created by June Jeffres Robertson, Sandpoint, in memory of her late husband. Distributions provide scholarships to worthy students in Bonner County. Mrs. Robertson and

descendants of Mr. Jeffres serve on the selection committee that selects the recipients.

Nora Johnson Memorial Fund—1990

Established by the New Plymouth Kiwanis Club in conjunction with the Dorothy L. White Memorial Scholarship, the fund assists graduates of New Plymouth High School with their first year of study at any Idaho institution of higher learning.

Kuna High School Scholarship Fund—2000

Created by an anonymous donor, this fund provides scholarships to worthy graduates of Kuna High School.

Yvonne and Dick Lierz Scholarship Fund—1999

Created by this Boise couple, distributions provide scholarships to qualifying children of Franklin Building Supply employees to attend any public institution of higher education in the state in which they reside.

J. Carl Mattson Scholarship Fund—1997

Created by the transfer of an existing trust, the fund provides vocational agricultural scholarships.

Larry J. May Hospitality Management Scholarship Fund—2005

Created by family and friends to memorialize this long-time hotel entrepreneur, funds provide scholarships for Idaho students pursuing a degree in hospitality management.

Mountain Home High School Class of 1960 Trust Fund—1995

Established by transfer of a trust, scholarships are awarded to graduating Mountain Home High School seniors for educational expenses at a college or university of their choice.

Carol Ormond Scholarship Fund—2000

Created by Carol and Keith Ormond, Idaho Falls, scholarships are awarded to graduating seniors of Kamiah High School who are majoring in the field of education.

Dan and Ruth Panko Memorial Scholarship Fund—1995

Established by their family in memory of this couple long associated with the Idaho Old Time Fiddlers, scholarships are awarded to high school graduates active in the organization who attend college. Preference is given to students who attend Idaho State University.



Jim Poore Memorial Scholarship Fund—1994

Established to recognize the late Idaho Statesman sports editor, scholarships are awarded to college journalism students who attended high school in Idaho.

Paul C. Rebholtz Memorial Scholarship Fund—2005

Created by Amy Rebholtz, along with family and friends, to memorialize her late husband, scholarships assist graduating seniors from Boise High School with educational expenses at the college, university, vocational, or technical school of their choice.

Frances Reed Purkhiser Memorial Scholarship Fund—1996

Established by Paul and Judith Schultz in memory of her mother, the fund honors this outstanding New Plymouth school teacher by providing scholarships to graduating seniors of that community's high school.

Richfield High School Scholarship Fund—2002

Created by Richfield residents Lawrence and Sandra Calkins, Richfield Lodge AF & AM #70, and through donations in memory of John Paul Lemmon and Betty Ann Clark, scholarships are awarded to worthy students of Richfield High School.

Roger C. Sathre Memorial Scholarship Fund—2000

Reflecting this Boise resident's long-term interest in professional-technical education, scholarships are awarded to worthy students throughout the state who are pursuing advanced professional-technical training.

Manuel and Gladys Schneidmiller Scholarship Fund—1999

Created by Mrs. Schneidmiller, this fund provides scholarships to graduating seniors of Post Falls High School.

Perc H. Shelton and Gladys A. Pospisil Shelton Foundation Scholarship Fund—2004

This fund, established through the transfer of assets of this private foundation, was originally created by a bequest from these long-time McCall residents. Distributions provide scholarships to worthy students of McCall-Donnelly High School.

Sonja Tarnay Educational Fund—1998

The fund was created in memory of this Sun Valley resident. Scholarships are awarded to graduating seniors of Wood River Valley high schools who are pursuing careers in the visual and/or performing arts.

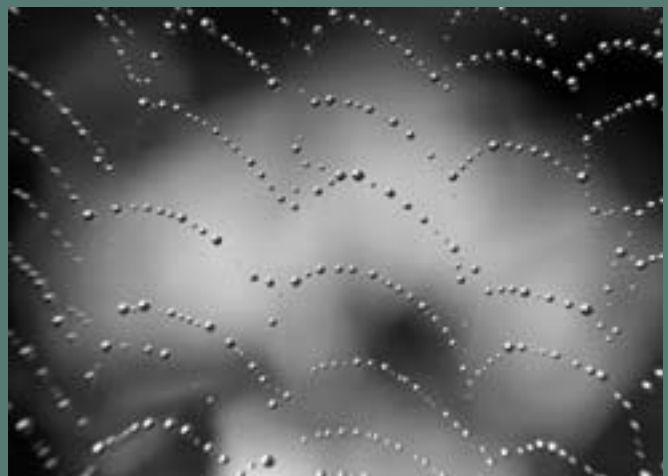
WOMEN GIVE IN IDAHO

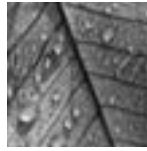
As a state-wide public charity, the Idaho Community Foundation does its best to spread money to all reaches of Idaho, but it takes more than a staff of seven working from an historic house in downtown Boise, it takes thousands of donors, members, and supporters to share the wealth and the good news of ICF. "Enriching life's quality throughout Idaho," isn't just a tag line, it's the ICF mission, and Idaho's women have taken up the cause of philanthropy.

By the end of 2005, Idaho was home to three women's giving circles with more interest growing throughout the state. The Women's Gift Alliance in Coeur d'Alene, the Idaho Women's Charitable Foundation in Boise, and the newest group, the Wood River Women's Charitable Foundation, all were created to help serve the nonprofit needs of their local communities.

The principle of each group is similar: all collect annual contributions from members, then utilize group processes to select grant recipients. Money is pooled for each group at ICF, then each organization researches and chooses projects which receive half of the available allocations. The other half of the available distribution is used for individual gifts designated by each member or for other distributions as defined by each group. The ICF plays a support role for all three Idaho women's groups.

To create a giving alliance in your community, contact ICF at (800) 657-5357 or info@idcomfdn.org





Treasure Valley Family YMCA Scholarship for Civic Engagement Fund—2000

Ed and Dottie Stimpson and the Henry M. Jackson Foundation created this fund because they believe that service to others is the most important characteristic of a healthy, civil, and successful society. Scholarships are awarded to qualified students in the service area of the Treasure Valley Family YMCA.

Robert C. Weaver Memorial Scholarship Fund—1991

Established by Neola Weaver in memory of her late husband, residents or former residents of Buhl are eligible for scholarship support as either traditional or nontraditional students.

Dorothy L. White Memorial Scholarship Fund—1990

Established by the New Plymouth Kiwanis Club as a permanent memorial, earnings from the fund assist graduates of New Plymouth High School with their first year of study at an institution of higher learning.

Wood River Odd Fellows & Rebekahs Scholarship Fund—1996

Created by Alturas Lodge #13, I.O.O.F. and Snowdrop Rebekah Lodge #71 with the proceeds from the sale of their building, the fund provides scholarships for graduates in the Wood River Valley who choose to attend a college, university, vocational, or technical school in Idaho.

THE OPERATING ENDOWMENT

ICF is fortunate that in its early years the Board of Directors had the vision to develop an operating endowment, donated mainly by the business community. The operating endowment has always been important in helping to fund ICF's administrative expenses— its costs of doing business.

J.A. and Kathryn Albertson Operating Fund—1990

Bank of Idaho Operating Endowment Fund—1998

Basic American Inc. Operating Fund—1991

Boise Cascade Corporation Operating Fund—1989

Coeur d'Alene Mines Corp. Operating Endowment Fund—1995

Deloitte & Touche Operating Fund—1991

John B. Fery Fund—1994

This fund was established by Boise Cascade Corporation in appreciation of Mr. Fery's distinguished service as chief executive officer of the company and in recognition of his contribution to Idaho as founding chairman of the Idaho Community Foundation.

First Interstate Bank Fund—1991

First Security Bank Operating Fund—1991

Global Travel Operating Endowment Fund—1991

Hecla Mining Company Fund—1991

William R. Hewlett Fund—1992

Idaho Community Foundation General Operating Endowment Fund—2002

This fund was created to receive gifts from anyone interested in helping ICF build a permanent endowment fund to assist with its operating expenses.

Idaho Power Company Fund—1990

Nick and Sara Ifft Operating Endowment Fund—1999

Intermountain Gas Industries Foundation Fund—1991

Key Bank Operating Endowment Fund—1992

Morrison Knudsen Corporation Foundation Fund—1991

Northwest Area Foundation Operating Fund—1989

Potlatch Corporation Operating Endowment Fund—1992

John & Karen Rosholt Operating Endowment Fund—1998

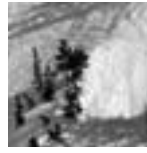
Steele-Reese Foundation Operating Fund—1994

US West Foundation Operating Endowment Fund—1992

Washington Trust Bank Operating Endowment Fund—1998

West One Bank Operating Fund—1991





NON- ENDOWED FUNDS

PHILANTHROPIC GIFT FUNDS

Donors can create a non-endowed, fully-expendable fund from which they or their designees may recommend distributions of \$250 or more to any IRS-recognized charity. Advantages of such a fund include the ability to make tax-deductible donations of appreciated assets at a time of the donor's choice thus bypassing capital gains tax liability, while the donor advises on the amount and timing of subsequent gifts from the fund.

Ada County Medical Society Charitable Gift Fund—2003

Distributions support charitable organizations and projects recommended by the advisors.

Allen Family Charitable Gift Fund—2004

This fund was established by Gayle Allen of Boise to facilitate his family's giving.

Jon and Mimi Barnes Philanthropic Gift Fund—2004

Created through a gift of land in Boise County, proceeds from the sale of the land will support charitable organizations and projects recommended by the advisors.

Richard and JoAnn Bennett Family Foundation—2004

Created to honor this Hayden Lake couple, this fund was established by their children to support charitable organizations and projects recommended by the advisors.

Chesbro Philanthropic Gift Fund—2002

Established in memory of Joan Chesbro, distributions further music programs and music education in Southeastern Idaho.

Children's Foundation Fund—2003

Created through the transfer of assets of this private foundation which was established in 1994 by Bob and Carol Hamlin of Eagle, distributions support charitable organizations and projects recommended by the advisors.

Deer Creek Philanthropic Gift Fund—1999

This fund was created through the generosity of the Helen K. and Arthur E. Johnson Foundation (a Colorado nonprofit corporation), Lynn Campion-Waddell, Thomas B. Campion, Jr., Ashley and Berit Campion. Grants from the fund generally benefit Blaine County and the surrounding area.

Draper Family Foundation—2005

Established by Ranney and Priscilla Draper of Ketchum, this fund was created to involve their children in grant decision-making and help them become active in philanthropy.

The Emmett Public School Foundation Fund—2002

Established in memory of David Little, the fund was created by the Little family to accept contributions from a wide variety of donors which will be used to support education in Emmett public schools.

The Fenton Family Fund—2005

Distributions from this fund, established by Joyce Fenton, Dover, Idaho, help support charitable causes in Idaho.

Steven J. Fenton Fund—2005

Established by Steven J. Fenton and his mother, Joyce Fenton, both of Dover, Idaho, distributions support charitable organizations and projects recommended by the advisors.

Mary & George Freund Philanthropic Gift Fund—2000

This fund was established by this Idaho Falls couple to facilitate their charitable giving.

Fund for Rural Idaho—2005

Established by the Idaho Rural Partnership, a coalition of individuals and federal, state, and local organizations work together to support organizations and projects that benefit rural Idaho.

Governor's Housing Committee Fund—2005

Distributions are made to the Department of Administration Governor's Residence Fund for the acquisition, construction, remodel, furnishing, equipping or maintenance of a Governor's residence.

Earl M. Hardy Advised Fund—2002

This fund was created by Anita Kay Hardy to memorialize her father who was the long-time owner of Boise's Egyptian Theatre and responsible for restoring the historic building to its former grandeur. Mr. Hardy was also an early pioneer of the Idaho trout industry.

Tom and Alice Hennessey Philanthropic Gift Fund—1998

Distributions support charitable organizations and projects recommended by this Boise couple.

Idaho Women's Charitable Foundation Fund—2001

Idaho Women's Charitable Foundation Members' Philanthropic Gift Fund—2001

These two funds were created in Boise to expand the number of women involved in philanthropy in Idaho and to demonstrate the significance a group of investors can have in bringing positive change to our communities. Half of the annual membership dues are pooled in the Idaho Women's Charitable Foundation Fund and are distributed through a grant solicitation and selection process. The other half is available for members to designate to nonprofit charities of their choice through the IWCF Members' Fund.

John William Jackson Philanthropic Gift Fund—2005

Created to memorialize this young man who was tragically killed in a climbing accident, distributions support organizations that provide opportunities to participate in sports activities, arts organizations, and organizations involved in Boise and Taiwan international student exchanges.

Kissler Family Foundation Philanthropic Gift Fund—1999

The Kissler Family Foundation, also a supporting organization of ICF, established the Kissler Family Foundation Philanthropic Gift Fund to benefit organizations of special interest to the fund creators with an emphasis on health-related projects. The Kissler family established Norco and, as individuals and corporate citizens, have always been interested in the constructive development of the communities served by Norco.

Larry and Ilene Leasure Philanthropic Gift Fund—2005

Created with a gift of real estate, proceeds from the Boise land sale will support charitable causes in Idaho.

Lindsey Foundation Philanthropic Gift Fund—2004

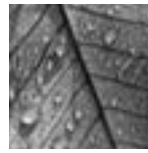
Created through a transfer of assets from this private foundation which was established by Todd and Cassy Lindsey of Boise, distributions support charitable organizations and projects recommended by the advisors.

Brad and Teresa Little Philanthropic Gift Fund—1999

Grants are made upon the advice of this Emmett couple.

Irv and Trudy Littman Philanthropic Gift Fund—1998

The fund was created by this Boise couple to facilitate their charitable giving.



Earl and Judy Lunceford Fund—2001

Created by this Coeur d'Alene couple, distributions support charitable organizations and projects recommended by the advisors.

Macedonian Trust—2002

Created by an anonymous North Idaho donor and named to honor the "grace of giving" modeled by the Macedonian people mentioned in the Bible, distributions support charitable organizations and projects recommended by the advisors.

Carol MacGregor, Ph.D. Philanthropic Gift Fund—2003

Distributions support charitable organizations and projects recommended by the advisor.

Main Street Mile Men's Health Fund—2005

Established with proceeds from the "Main Street Mile," an annual family running/walking event held in Boise, grants help support charitable organizations and programs that promote prostate cancer awareness through education and early detection/screening.

Marshall Family Fund—1998

This fund was established by Barbara Marshall of Pocatello to facilitate her family's charitable giving.

Pat and Lisa McMurray Family Fund—1998

This Boise couple created this fund to help them achieve their philanthropic goals.

G. Rynd and LeNelle Smith Memorial Fund—2003

Created by family members to memorialize this former Boise couple, distributions support charitable organizations and projects recommended by the advisors.

N/Plus Hayhook Fund—2003

Established by an anonymous donor from Southern Idaho, grants support charitable organizations and projects recommended by the advisors.

Doug and Billie Nelson Fund—2001

Distributions are made upon the advice of this Idaho Falls couple.

Old Church Operating Fund—2001

Established by Duane Jacklin, distributions help support the ongoing operations of the Old Church in Post Falls.

Pacific Coast Building Products Philanthropic Gift Fund—2000

This fund was created by this California-based company to facilitate its giving in Idaho.

Marian Pritchett Memorial Scholarship Fund—2002

Established by the Angora Ridge Foundation in memory of this long-time teacher at

Booth Memorial High School in Boise, scholarships are awarded to young women who were enrolled at the school during the 2001-2002 academic year.

Thomas J. and Kirste E. Richards Philanthropic Gift Fund—2000

Established by these former Hayden residents, distributions support charitable organizations and projects recommended by the donors and their family.

Rolphe Family Fund—2001

Ben and Anna Rolphe, Hayden Lake, created this fund to help facilitate their charitable giving to a variety of organizations and projects.

Susan A. Smith Fund—2005

Established by Suzi Smith, Boise, distributions help support charitable causes in Idaho.

The W.E. Sullivan Fund—2005

Established in memory of W.E. Sullivan, the fund was created by Tuck Sullivan Thomas, Springfield, Ore, and Meghan Sullivan, Boise, to help support charitable causes in Idaho.

Cindy Thiede Wood River Valley Memorial Fund—2003

Created by family and friends in memory of this Hailey resident, grants support worthwhile charitable projects in the Wood River Valley.

United Heritage Fund—2002

Distributions support charitable organizations and projects recommended by the advisors.

The Marc E. and Nancy Sue Wallace Fund—2005

Created by this Hayden couple, distributions support charitable organizations and projects recommended by the advisors.

Daniel Ross Wallis Memorial Fund—2001

Created to memorialize this young man who was tragically killed in a skateboarding accident, grants support organizations providing opportunities to participate in sports and other youth activities specified by his family.

Wattis Dumke Foundation Philanthropic Gift Fund—2002

Distributions support charitable organizations and projects recommended by this private foundation.

Women's Gift Alliance Fund—2004

Women's Gift Alliance Members' Fund—2004

Women's Gift Alliance Administrative Fund—2004

The Women's Gift Alliance was created to expand the number of women involved in

directed and informed philanthropy in North Idaho and the surrounding area and to demonstrate the significance a group of investors can have in bringing positive change to our communities. \$500 of a member's annual dues are pooled in the Women's Gift Alliance Fund and are distributed through a grant solicitation and selection process. \$250 is available for the member to designate to nonprofit charities of her choice through the Women's Gift Alliance Members' Fund, and \$50 of the dues support the operations of the organization.

Wood River Women's Charitable Foundation Fund—2005

Wood River Women's Charitable Foundation Members' Fund—2005

These funds were created to expand the number of women involved in directed and informed philanthropy in Idaho's Wood River Valley and to demonstrate the significance a group of investors can have in bringing positive change to our communities. A portion of each member's annual dues is allocated to the WRWCF Members' Fund to allow each to designate to the nonprofit charities of their choice. A portion of each member's annual dues is allocated to the WRWCF Fund to be pooled then distributed through a grant solicitation and group selection process.

SPECIAL PROJECT FUNDS

The Foundation serves its state-wide community by receiving and managing non-endowed funds to support a special project. Contributions, as well as the net income earned while the assets are held, may be expended in the near future to support the project.

J.A. and Kathryn Albertson Foundation Education Fund—1999

The fund was created through a special partnership with this private foundation. In 2005 it provided \$275,000 for grants of up to \$5,000 each for innovative educational projects.

Early Care and Learning Special Project Fund—2005

Established as a component of Governor Kempthorne's Generation of the Child Initiative and funded by the J.A. and Kathryn Albertson Foundation, distributions support the areas of early care and learning between parents, health, social, educational initiatives, and community activities.

Friends of Community House Special Project Fund—2004

Created to accept contributions from a wide variety of donors, distributions help



support the operations of Community House, a shelter that serves the homeless population of Boise.

Friends of Patricia Special Project Fund—2003

Created to collect contributions from a wide variety of donors, distributions support the “Friends of Patricia” luncheon, an annual fundraising event established by friends of Idaho’s First Lady, Patricia Kempthorne. Net proceeds are transferred to the Children’s Charities of Idaho, a permanent ICF endowment fund benefiting children in the areas of health, education, recreation and the arts.

Friends of the Alexander House Fund—2002

Created to collect contributions from a wide variety of donors, distributions support the refurbishment of the Alexander House, a state-owned historical home built by Moses Alexander, a mayor of Boise who became the nation’s first elected Jewish governor.

Governor’s Roundtable for Families and Children Fund—2004

This fund was created to support an annual event established by the Governor’s office to facilitate collaboration and partnerships that create awareness regarding issues affecting children and families.

Idaho Assistive Technology Project Fund—1994

The fund is used as collateral to guarantee loans for the purchase of adaptive equipment intended to improve the lifestyle of disabled individuals.

Idaho Peace Officers Memorial Fund—1995

The fund supports the establishment of a permanent memorial to Idaho law enforcement officers who have died in the line of duty.

Northwest Area Foundation Fund—2000

Created by the Northwest Area Foundation of St. Paul, Minnesota, the fund will be used in conjunction with Northwest Area’s anti-poverty initiative.

Operating Unrestricted Fund—1999

This fund was created to receive gifts from anyone interested in giving ICF ongoing help with its operating expenses.

Pocatello Zoo Capital Fund—2002

Created to collect contributions from a wide variety of donors, distributions will be used to develop and expand the existing facilities at the Pocatello Zoo.

Sacajawea Interpretive, Cultural, and Education Center Special Project Fund—2001

This fund was created to collect contributions from a wide variety

EASTERN IDAHO AND ICF

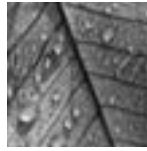
As vast as Eastern Idaho is, ICF does its best to assist each of the 16 counties with funds for organizations in need. From the Utah border to the Montana State line, ICF has a presence in each county. Every county received some grant money in 2005, all but two counties boast ICF members, and 15 dedicated volunteers serve on the Eastern Regional Advisory Panel.

ICF granted over \$746,000 to organizations ranging from Marsh Valley Senior Citizens to Grace Joint School District #148 to Lemhi County Crisis Intervention to Upper County Eldercare Coalition, Inc.

Funds like the Ifft Foundation Fund, the Leland D. Beckman Foundation Fund, the Jeanette S. Miller Fund for the Fort Hall Reservation, and the Kenlon P. and Carol J. Johnson Fund all support projects that affect Eastern Idaho citizens.

To create a fund that benefits your community, contact the Idaho Community Foundation at (208) 342-3535 or info@idcomfdn.org





of donors to establish this Center in Salmon.

Steele-Reese Foundation Special Project Fund—1997

Created by this private foundation, grants are recommended by ICF's Regional Advisory Panels and earmarked to organizations in rural Idaho in the areas of education, social welfare, health, and the humanities.

Treasure Valley's Best: A Celebration of Thanks Special Project Fund—2005

This fund was created to help facilitate a community/valley-wide event designed to thank, honor and welcome home those members of the military who have served us in Iraq and their families. The Celebration was held in conjunction with the MPC Bowl in December 2005.

United Cerebral Palsy of Idaho Scholarship Fund—1996

Created through gifts from Micron Technology, Ore-Ida Foods, and T.J. International, the fund provided nine scholarships to students enrolled in an

Idaho college or university who were chosen from among entrants to the Les Bois Run, Walk, & Roll event which benefited United Cerebral Palsy of Idaho, Inc.

Washington County Youth Hope Center Fund—2001

Created to collect contributions from a wide variety of donors, contributions help support the development of the Washington County Youth Hope Center Complex. The Weiser complex will include recreational facilities, including a skateboard park, a children's dream playground, a water-play area and a talent development/activity center.

SUPPORTING ORGANIZATIONS

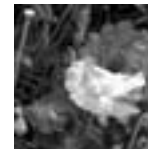
Depending on the type of supporting organization structure, donors can establish an excellent alternative to a private foundation—with a fraction of the administrative responsibilities. Donors who create a supporting organization can select some of the board members,

maintain personal involvement, and support the causes they care about while enjoying the favorable tax treatment of a public charity.

The Kissler Family Foundation was established in 1998 by James A. Kissler, Boise, and is affiliated with ICF as a supporting organization. The Kissler Family Foundation provides grants to organizations and projects of special interest to the family with an emphasis on health-related projects. The Kisslers established Norco, a six state distributor of welding, safety and medical gases and supplies in the Northwest. As individuals and as corporate citizens, Kissler family members have always been interested in the constructive development of the communities served by Norco.

The Lindsey Foundation Philanthropic Gift Fund was established by Todd and Cassy Lindsey, Boise, as a supporting organization. It provides supporting grants to the Idaho Community Foundation and other selected charitable organizations with an emphasis on youth.





LEGACY SOCIETY

Members of the Legacy Society are individuals who have identified themselves as having designated the Idaho Community Foundation as an ultimate beneficiary of deferred gifts in such documents as wills, bequests, and other planned giving instruments. To these generous donors we extend our sincere gratitude.

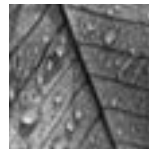
Legacy Society Members

Arthur D. and Anna Marie Adams
Don and Judy Atkinson
Guy E. and Mary D. Butterfield
Pete and Freda Cenarrusa
John S. Chapman
Lee and Lori Cullen
Dennis Dahl
Robert and Barbara Dargatz
James M. David and R. Kay Snyder
John B. Fery
Richard C. and Shirley I. Fields
Bill and Gay Fruehling
Linda Grable-Curtis
Ron and Diane Plastino Graves
Steve and Donna Guerber
Alice E. Hennessey
Pamela K. Howard
Kenneth R. and Betty J. Huff

Ron and Mary Hughes
Richard and Donna Hutter
Sara Ifft
Tom and Ann Jacobs
Dr. Christina Kowrach
Donald Longwith and
Nancy Bowen Longwith
Tom Morgan
Mr. and Mrs. Stephen Murdoch
Tricia L. Nance
Dick and Susan Parrish
Carolyn Patrick
Mr. and Mrs. Allen Pennay
Robert P. and Suzanne C. Rainville
Earl C. Reynolds Jr.
Ron J. Sali
Ann McCutchan Sandven
Edward C. Schroeder
Jerry and Marcia Selig

Jack and Suzanne Sherbert
Jim and Karin Thompson
Ann Lucini Williams
Jack J. Winderl
Bobbette F. Youmans-Viker
Lucille F. Zanetti





GRANTS & DISTRIBUTIONS

LIFE IN IDAHO

ICF's grant making brings together all of Idaho. Thanks to the generosity of our donors, the dedicated work of the Regional Advisory Panels, and the commitment of Idahoans who submit grant applications, the Foundation continues to help enrich life's quality in our state. Since ICF grant making began in 1991, the Foundation has distributed more than \$27.2 million for worthwhile philanthropic projects.

RESPONDING TO YOUR NEEDS

ICF's mission is to *enrich life's quality throughout Idaho*. Responding to the needs of applicants and the wishes of donors helps us keep this mission alive in all that the Foundation undertakes. Distributions of competitive grants are as local in nature as possible responding to community or regional issues as presented via online applications. Non-competitive distributions from advised, donor designated, and agency funds also reflect the needs of Idaho as perceived



and defined by the people that established and advise the funds.

REGIONAL GRANT CYCLES

While the Foundation distributes grants in a number of different ways, perhaps the most visible is the competitive grants program which includes three regional grant cycles and one state-wide cycle.

The Northern Region consists of Benewah, Bonner, Boundary, Clearwater, Idaho, Kootenai, Latah, Lewis, Nez Perce, and Shoshone counties.

The Eastern Region consists of Bannock, Bear Lake, Bingham, Bonneville, Butte, Caribou, Clark, Custer, Franklin, Fremont, Jefferson, Lemhi, Madison, Oneida, Power, and Teton counties.

The Southwestern Region consists of Ada, Adams, Blaine, Boise, Camas, Canyon, Cassia, Elmore, Gem, Gooding, Jerome, Lincoln, Minidoka, Owyhee, Payette, Twin Falls, Valley, and Washington counties.

The state-wide grants are open to every county in Idaho. The focus of the grant cycle is currently being redefined by the Grants Committee of the ICF Board of Directors.

Additional details on the Regional and State-wide Grant Cycle deadlines and criteria are available on page 6 and ICF's website at www.idcomfdn.org.

REGIONAL ADVISORY PANELS

In order to receive grass roots input on the competitive grant applications, ICF depends on the recommendations made by an advisory panel in each of its three regions. The community leaders who serve as volunteers on the Panels have the demanding task of carefully analyzing the applications from their respective regions. In making funding decisions, ICF's Board of Directors relies heavily on the local knowledge that Panel members bring to the review process. Membership on the Regional Advisory Panels is shown on page 47.

GIVING WHERE THE DOLLARS MAKE A DIFFERENCE

Most of ICF's competitive grants are less than \$5,000 which means we help many people in many ways. Our philosophy with the competitive grant distribution is to reach across every county of the state

and touch a variety of nonprofits in different arenas of need. ICF provides philanthropic capital in cities as well as small towns where charitable dollars are often very hard to find. We like the idea of making grants that can be leveraged to produce an improved result for the community.

DONOR ADVISED GRANTS

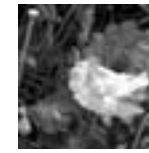
The grant making process of the Idaho Community Foundation gives ongoing consideration to the desires of donors who have established funds in the Foundation. Many advisors review the competitive grant applications ICF receives before making their recommendations for distributions each year. The grants made upon the recommendation of donor advisors and other non-competitive distributions represent more than half of the Foundation's total distributions each year. Turn to the Funds section beginning on page 17 to learn more about distributions from the Foundation's funds.

PARTNERSHIPS

The Idaho Community Foundation has well-established relationships with a number of funding partners. Foundations such as the J.A. and Kathryn Albertson Foundation and the Steele-Reese Foundation take advantage of ICF's application process and the local knowledge of our Regional Advisory Panel members to make grants through the Idaho Community Foundation. ICF is always exploring ways to work with other partners to deepen the pool of philanthropic money available to support Idaho projects.

GEOGRAPHIC GIVING

We are often asked why some geographic areas seem to fare better than others in terms of the grants they receive. The answer: some areas benefit directly from endowment funds established by donors with the distributions directed in perpetuity to those specific geographic areas. Blaine, Gem, and Kootenai Counties are good examples of this generosity. If you would like to see more grants made in your area, please contact the Foundation to



discuss the opportunity of creating an ICF fund to benefit your city, county, or region.

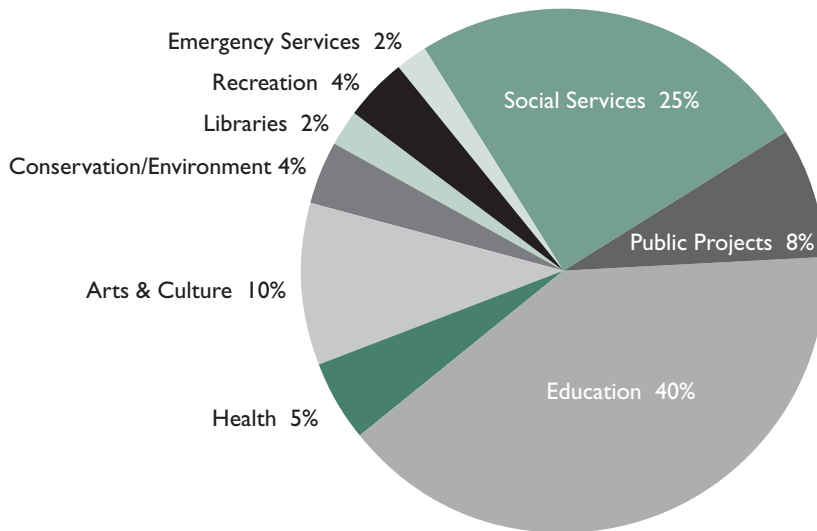
GRANTS OUTSIDE IDAHO

Each fund established in the Idaho Community Foundation must be of substantial benefit to Idaho. Within this guideline, ICF believes it is appropriate to consider the advice of donor

advisors who, while recommending distributions to Idaho charities, also may recommend distributions in other states where they have roots and connections. Examples of this can be found with our scholarship awards as youth from Idaho high schools often choose to pursue education out-of-state.

2005 GRANTS AND DISTRIBUTIONS

■ BY INTEREST AREA



DISTRIBUTIONS FROM

■ AGENCY ENDOWMENT FUNDS

Aid for Friends Endowment Fund	\$1,069
Boise Philharmonic Association Fund	\$6,413
Caldwell Fine Arts Series Endowment Fund	\$1,545
Emmett Public Library Children's Endowment	\$1,316
Family Practice Residency of Idaho Fund	\$430
Friends of Zoo Boise Endowment Fund	\$1,268
Humphreys Diabetes Center Endowment Fund	\$34,155
Camp Hodia Endowment Fund	\$14,444
Idaho Black History Museum Endowment Fund	\$1,405
Idaho Falls Ducks Unlimited Fund	\$253
Idaho Museum of Mining and Geology Endowment Fund	\$277
Junior League of Boise Endowment Fund	\$511
Learning Lab, Inc. Endowment Fund	\$12,088
Mary V. Arnold Fund for the Idaho Falls Symphony	\$1,082
Friends of the Nampa Public Library Endowment Fund	\$3,478
Panhandle Alliance for Education Endowment Fund	\$2,732
Portneuf Greenway Foundation Endowment Fund	\$240
First Presbyterian Church of Idaho Falls Fund	\$3,538
Salmon Elks Lodge #1620 Trust Fund	\$189
United Way of Ada County - Gustav Linning Endowment Fund	\$6,957
Willard Arts Center and Colonial Theater Fund	\$10,695
Treasure Valley Family YMCA Endowment Fund	\$45,899

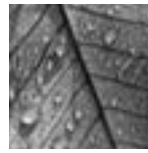
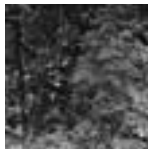
Total Distributions **\$149,984**

2005 GRANTS AND DISTRIBUTIONS

■ BY COUNTY

Awards are listed according to the primary county served by a project. Many of these projects benefit more than one county.

Ada	128	\$824,004
Adams	5	\$9,272
Bannock	22	\$92,067
Bear Lake	5	\$13,875
Benewah	8	\$19,500
Bingham	9	\$82,550
Blaine	40	\$230,574
Boise	4	\$5,250
Bonner	13	\$24,008
Bonneville	39	\$123,518
Boundary	3	\$8,225
Butte	1	\$1,100
Camas	2	\$10,500
Canyon	26	\$239,909
Caribou	8	\$32,355
Cassia	12	\$36,659
Clark	3	\$5,025
Clearwater	4	\$11,778
Custer	1	\$6,000
Elmore	2	\$6,000
Franklin	7	\$22,820
Fremont	3	\$7,700
Gem	12	\$45,759
Gooding	2	\$7,380
Idaho	8	\$19,443
Jefferson	7	\$16,040
Jerome	2	\$4,000
Kootenai	49	\$187,943
Latah	10	\$127,539
Lemhi	4	\$29,689
Lewis	7	\$17,965
Lincoln	3	\$7,500
Madison	4	\$6,837
Minidoka	6	\$10,874
Nez Perce	15	\$39,999
Oneida	9	\$18,547
Owyhee	4	\$93,833
Payette	4	\$57,139
Power	2	\$2,786
Shoshone	8	\$16,083
Teton	4	\$15,500
Twin Falls	23	\$60,158
Valley	15	\$34,899
Washington	5	\$6,430
Out of State	29	\$62,658
Total	576	\$2,701,690



DISTRIBUTIONS FROM ■ SCHOLARSHIP FUNDS

Ada	18
Bannock	6
Blaine	9
Bonner	2
Custer	2
Elmore	7
Gem	3
Gooding	1
Kootenai	4
Latah	5
Lemhi	1
Lewis	2
Lincoln	1
Payette	5
Shoshone	2
Twin Falls	5
Valley	7
Total Number of Awards	80
Total Dollars Awarded	\$185,673

In 2005, scholarship awards were made for students to attend the following institutions or to participate in their programs.

Distributions to Idaho Institutions or Programs

Albertson College of Idaho, Inc.
Boise Bible College
Boise State University
Brigham Young University – Idaho
College of Southern Idaho
Eastern Idaho Technical College
Idaho Press Club
Idaho State University
Lewis-Clark State College
North Idaho College
Twin Falls Institute of Holistic Studies
University of Idaho

Distributions to Other Institutions

The Art Institute of Portland, OR
Central Washington University
Eastern Oregon State University
Eastern Washington University
Emerson College, MA
Hamline University, MN
Healthworks Institute, MT
Northwest College of Art, WA
Seattle Pacific University, WA
Southwestern Oregon Community College
University of Mary Washington, VA
University of San Diego, CA
Utah State University
Washington State University

DISTRIBUTIONS FROM ■ SUPPORTING ORGANIZATIONS

Kissler Family Foundation Philanthropic Gift Fund*

American Legion Post #49, Emmett	\$1,000
Assoc. General Counsel U. S. Conf. of Catholic Bishops, Idaho Falls	\$1,000
Bear River Head Start, Logan	\$1,000
Benewah Community Hospital, St. Maries	\$1,000
Big Brothers Big Sisters of North Idaho, Inc., Coeur d'Alene	\$1,000
Boise Rescue Mission	\$1,000
Boise State University Foundation	\$30,000
Boise WaterShed Exhibits, Inc.	\$20,000
Bonner Community Food Center, Sandpoint	\$1,000
Dirne Community Health Clinic, Coeur d'Alene	\$1,000
Discovery Center of Idaho, Inc., Boise	\$10,000
Franklin County Medical Center, Preston	\$1,000
Friends of the Shelter, Inc., Sandpoint	\$1,000
Habitat for Humanity Lewiston-Clarkston Partners, Clarkston	\$1,000
Habitat for Humanity of Idaho Falls	\$1,000
Habitat for Humanity of Magic Valley, Twin Falls	\$1,000
Help, Inc., Idaho Falls	\$1,000
Idaho Association for the Education of Young Children, Boise	\$1,000
Idaho Elks Rehabilitation Hospital, Boise,	\$25,000
Idaho Falls Russet Lions, Inc.	\$1,000
Idaho Youth Ranch, Inc., Boise	\$1,000
Idaho Zoological Society, Boise	\$33,000
Inland Northwest Lutheran Outdoor Ministries, Coeur d'Alene	\$1,000
Interfaith Volunteer Caregivers of the Magic Valley, Twin Falls	\$1,000
Junior Achievement Incorporated, Boise	\$1,000
Lemhi's Afterschool Promise Inc., Salmon	\$2,000
Lewiston-Clarkston Young Women's Christian Association	\$1,000
Lincoln County Emergency Medical Services, Shoshone	\$1,000
Madison Memorial Hospital Foundation, Inc., Rexburg	\$1,000
Midvale Lions Club	\$600
Nimiipuu Health, Lapwai	\$2,000
Senior Solutions, Inc., Boise	\$1,000
Shepherd's Inn Corporation, Idaho Falls	\$1,000
Shoshone County Community Health Clinic, Osburn	\$1,000
St. Vincent de Paul Salvage Bureau, Coeur d'Alene	\$1,000
Terry Reilly Health Services, Nampa	\$1,000
The Boys & Girls Club of Nampa, Inc.	\$2,000
The Caring Foundation, Inc., Boise	\$3,000
The Dominican Sisters of Ontario, Inc., Fruitland	\$1,000
The Salvation Army Cascade Division, Nampa	\$11,000
United Cerebral Palsy of Idaho, Inc., Boise	\$1,000
Women's and Children's Alliance, Inc., Boise	\$10,000
YMCA of Twin Falls, Inc.	\$1,000

Total from the Kissler Family Foundation \$179,600

Lindsey Foundation Philanthropic Gift Fund*

Boise State University Foundation	\$294,000
Make-a-Wish Foundation of Idaho, Boise	\$5,000

Total from the Lindsey Foundation \$299,000

*Distributions from Supporting Organizations are also reported elsewhere in this report.

DISTRIBUTIONS FROM ■ SPECIAL PROJECT FUNDS

Early Care and Learning Special Project Fund	\$89,036
Friends of Community House Special Project Fund	\$143,045
Friends of Patricia Special Project Fund	\$1,528
Governor's Roundtable for Families and Children Fund	\$17,303
Idaho Assistive Technology Project Fund	\$1,796
Idaho Peace Officers Memorial Fund	\$30,137
Pocatello Zoo Capital Fund	\$6,200
Steele-Reese Foundation Special Project Fund	\$49,360
Treasure Valley's Best: A Celebration of Thanks Special Project Fund	\$8,375
Washington County Youth Hope Center Fund	\$580

Total Distributions \$347,360



ICF GRANT GUIDELINES

The Idaho Community Foundation makes grants to fund activities, services, and projects of established 501(c) charitable organizations or governmental units or their subsidiaries, consistent with ICF's mission "to enrich life's quality throughout Idaho." The Foundation is especially interested in providing assistance to organizations seeking to meet emerging community needs.

Currently there are three annual regional competitive grant cycles:

- The Northern Region Call for Proposals begins on November 1 and closes on January 15 with final approval by the Board of Directors scheduled for the May meeting.
- The Eastern Region Call for Proposals begins on February 1 and closes on April 1 with final approval by the Board of Directors scheduled for the August meeting.
- The Southwestern Region Call for Proposals begins on May 1 and closes on July 1 with final approval by the Board of Directors scheduled for the November meeting.

- Grant applications are typically separated into the following categories: Arts and Culture; Education; Emergency Services; Libraries; Natural Sciences; Health; Recreation; Social Services, and Public Projects.

ICF accepts grant applications only during the cycle specified for the region in which the proposed grant making activity happens. Additional details on the Regional Grant Cycles, along with current applications and criteria, are available on the Foundation's website at www.idcomfdn.org

■ FAVORED ACTIVITIES

In general, the Idaho Community Foundation favors activities that:

- Reach a broad segment of the community especially those citizens whose needs are not being met by existing services that are normally expected to be provided by private rather than government sources
- Request seed money to realize unusual opportunities to meet urgent needs in the community
- Stimulate and encourage additional funding
- Promote cooperation and avoid duplication of effort
- Help make a charitable organization more effective and efficient and better able to sustain itself over the long term

■ LOW PRIORITY AREAS

The following areas are of low priority to ICF and usually will not receive funding:

- Reduction of debt
- Grants to individuals (except scholarships)

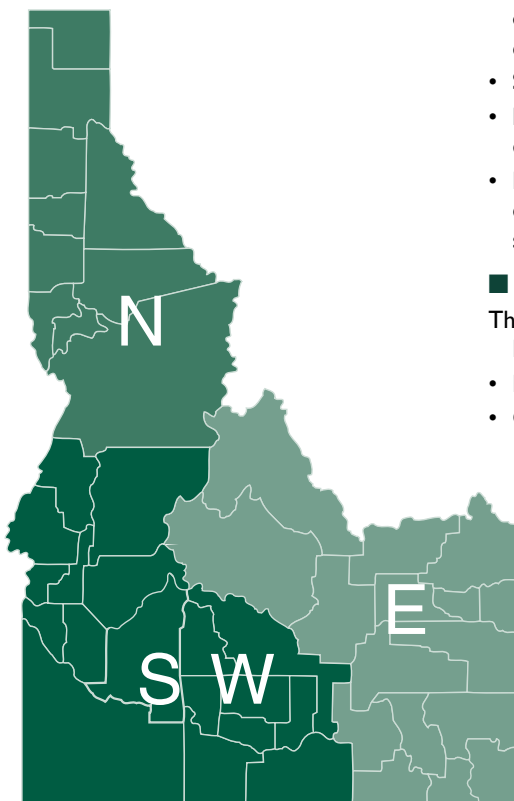
- Fund raising projects
- Travel for individuals or teams
- Attendance at conferences, seminars or other projects
- Endowments
- Programs that fall more appropriately under government funding, such as operating expenses for public schools and police and fire protection
- Capital projects for which the Foundation's ability to contribute will be only a very small portion of the total budget and, therefore, will have little impact on the success of the project

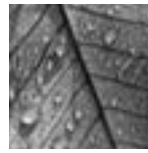
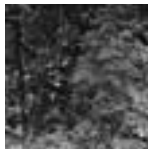
THE FOUNDATION WILL NOT CONSIDER GRANTS FOR

- Religious organizations for the sole purpose of furthering that religion. (This prohibition does not apply to funds created by donors who have specifically designated religious organizations as beneficiaries of the funds.)
- Political activities or those designed to influence legislation
- National organizations (unless the monies are to be used to benefit citizens of Idaho or the organizations are specifically designated by the donor as beneficiaries of the fund)
- Grants that directly benefit the donor or the donor's family

AMOUNT

- For 2006, the Foundation will consider grants in the range of \$500 to \$5,000. Grants of lesser or greater amounts may be considered under special circumstances. Multi-year grants will not be considered.
- Additionally, the J.A. and Kathryn Albertson Foundation has a special project fund in ICF. Grants of up to \$5,000 will be made from this fund to benefit pre-K through 12 education in the State of Idaho. The online application process is incorporated into ICF's regional cycles.





2005 GRANTS AND DISTRIBUTIONS

Following is a list of grants and distributions awarded by ICF in 2005. Grants from unrestricted, advised, field-of-interest, geographic, and designated funds are listed by county. These are followed by grants given outside Idaho. Grants benefiting multiple counties are shown under the primary county served or the county in which the recipient organization is based. Distributions from agency, scholarship, and special project funds are shown on pages 35 – 36. Any grant description listed with an (A) received some funding from the J.A. and Kathryn Albertson Education Foundation Fund in the Idaho Community Foundation.

ADA COUNTY

Ada County and Elmore County Meals on Wheels Program
Boise, \$2,387

All Saints Episcopal Church
Boise, \$1,266

American Diabetes Association, Inc.
Boise, \$250

American Heart Association
Boise, \$5,000

American Red Cross of Greater Idaho—Treasure Valley Branch
Boise, \$3,000

ARC, Inc.
Boise, \$1,137

Arrowrock Classical Education, Inc.
Boise, \$137

Assistance League of Boise
\$7,000

Balance Dance Company
Boise, \$637

Ballet Idaho, Inc.
Boise, \$15,500 (A)

Basque Museum & Cultural Center, Inc.
Boise, \$2,872 (A)



Berman-Harviel-Miller Foundation for Recreational Safety, Inc.
Boise, \$5,000

Boise Art Museum, Inc.
\$35,050

Boise City Independent School District #1
\$4,000 (A)

Boise City Parks & Recreation
\$500

Boise Contemporary Theater, Inc.
\$2,250

Boise High School
\$1,000

Boise Little Theater, Inc.
\$1,000

Boise Philharmonic Association, Inc.
\$116,872 (A)

Boise Public Schools Education Foundation, Inc.
\$1,637

Boise Rescue Mission
\$7,401

Boise State University
\$2,000 (A)

Boise State University Foundation
\$2,137

Boise Unitarian Universalist Fellowship
Garden City, \$250

Boise Valley Habitat for Humanity, Inc.
\$887

Boise WaterShed Exhibits, Inc.
\$1,000 (A)

Boys & Girls Club of Ada County
Garden City, \$8,000 (A)

CASI Foundation for Children, Inc.
Boise, \$1,668

Centennial High School
Boise, \$5,000

Children's Home Society of Idaho
Boise, \$135,468

Cole Community Church
Boise, \$1,500

Computers for Kids, Inc.
Boise, \$500

Culinary Skills Training Center, Inc.
Boise, \$4,500 (A)

Discovery Center of Idaho, Inc.
Boise, \$12,500 (A)

Dress for Success Boise, Inc.
Meridian, \$10,000

Easter Seals-Goodwill Northern Rocky Mountain, Inc.
Boise, \$3,000 (A)

Epilepsy Foundation of Idaho, Inc.
Boise, \$500

Esther Simplot Performing Arts Academy
Boise, \$48,852

Faith in Action of Boise, Inc.
\$750

Family Advocate Program, Inc.
Boise, \$5,000 (A)

First United Methodist Church of Boise
\$2,000

Foothills School of Arts & Sciences
Boise, \$500

Friends of XL Hospice, Inc.
Payette, \$1,000

Garden City Library Foundation
\$2,000

Genesis World Mission, Inc.
Boise, \$7,250

Giraffe Laugh, Inc.
Boise, \$2,000 (A)

Girls on the Run Idaho, Inc.
Boise, \$5,250 (A)

Hillview United Methodist Church
Boise, \$3,000

Humphreys Diabetes Center, Inc.
Boise, \$8,000

Idaho Association for the Education of Young Children
Boise, \$1,750

Idaho Black Bear Rehab, Inc.
Garden City, \$250

Idaho Botanical Gardens, Inc.
Boise, \$82,749

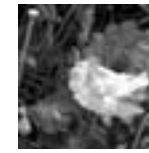
Idaho Commission on the Arts
Boise, \$9,500

ICF/Community Trust Fund
\$2,029

ICF/Children's Charities of Idaho
\$1,528

ICF/Southwestern Region Greatest Need Fund
Boise, \$197

ICF/Idaho Humanities Council Education Programs Fund
Boise, \$660



ICF/Eastern Region Unrestricted Fund
Boise, \$714

ICF/Northern Region Unrestricted Fund
Boise, \$714

ICF/Southwestern Region
Unrestricted Fund
Boise, \$714

ICF/Idaho Women's Charitable Foundation
\$1,000

Idaho Conservation League, Inc.
Boise, \$750

Idaho Dance Theatre, Inc.
Boise, \$5,000 (A)

Idaho Diabetes Youth Programs, Inc.
Boise, \$7,073

Idaho Educational Public Broadcasting
Foundation, Inc.
Boise, \$3,250

Idaho Elks Rehabilitation Hospital
Boise, \$5,000

Idaho Foodbank Warehouse, Inc.
Boise, \$27,667

Idaho Humane Society, Inc.
Boise, \$5,714 (A)

Idaho Humanities Council
Boise, \$500

Idaho Law Foundation
Boise, \$1,250

Idaho Nonprofit Development Center, Inc.
Boise, \$5,500

Idaho Shakespeare Festival, Inc.
Boise, \$12,586 (A)

Idaho Steelhead & Salmon Unlimited, Inc.
Boise, \$500

Idaho Suicide Prevention & Hotline, Inc.
Boise, \$500

Idaho Wildlife Federation
Boise, \$2,030

Idaho Women's Charitable Foundation, Inc.
Boise, \$3,515

Idaho Women's Network Education &
Research Fund
Boise, \$500

Idaho Youth Ranch, Inc.
Boise, \$5,601

Idaho Zoological Society
Boise, \$1,000

Innerlight Women's Recovery Association
Boise, \$750

Junior Achievement Incorporated
Boise, \$5,000

Junior League of Boise Idaho
\$250

Just Strays Animal Foundation
Boise, \$500

Kuna Joint District
\$1,000

Learning Lab, Inc.
Boise, \$6,136 (A)

Lee Pesky Learning Center
Boise, \$2,250 (A)

Log Cabin Literary Center, Inc.
Boise, \$3,215

Make-a-Wish Foundation of Idaho
Boise, \$9,500

Meridian Education Foundation
\$1,000

Meridian Joint School District #2
\$1,000

Meridian Lions Club
Boise, \$425

Mothers Against Drunk Driving—
Idaho Chapter
Boise, \$500

Muscular Dystrophy Assoc.
Boise, \$250

National Alliance for the Mentally Ill—
Boise Chapter
\$500

National Federation of the Blind of Idaho
Boise, \$250

Neighborhood Housing Services, Inc.
Boise, \$1,500

Opera Idaho, Inc.
Boise, \$17,000

Optimist Club of Meridian, Inc.
\$1,000

Planned Parenthood of Idaho, Inc.
Boise, \$2,250

Riverstone Community School, Inc.
Boise, \$1,500

Ronald McDonald House Charities of
Idaho, Inc.
Boise, \$1,000

Saint Alphonsus Regional Medical Center
Foundation
Boise, \$750

Salvation Army, Boise Chapter
\$2,500

Senior Solutions, Inc.
Boise, \$3,000

Sí Se Puede Idaho, Inc.
Boise, \$1,000

Silver Sage Girl Scout Council, Inc.
Boise, \$1,500

Society of St. Vincent de Paul,
Southwest Idaho Council
Boise, \$1,136

Special Olympics Idaho, Inc.
Boise, \$500

Saint Alphonsus Regional Medical Center
Foundation
Boise, \$500

St. Joseph's School
Boise, \$1,000

St. Luke's Health Foundation, Ltd.
Boise, \$2,637

St. Luke's Regional Medical Center
Boise, \$500

St. Mark's Catholic Church
Boise, \$500

St. Mary's Church
Boise, \$3,500

St. Michael's Episcopal Cathedral
Boise, \$8,750

State of Idaho Commission for the Blind and
Visually Impaired
Boise, \$1,000

Tablerock Cross of the Idaho Jaycees, Inc.
Boise, \$1,608

Teen Challenge of Idaho, Inc.
Boise, \$1,750

The Bogus Basin Lifetime Sports Education
Foundation, Inc.
Boise, \$12,583

The Caring Foundation, Inc.
Boise, \$11,250

The Jesse Tree of Idaho
Boise, \$1,608

The Salvation Army Boise Corps
Boise, \$6,500

Treasure Valley Family YMCA
Boise, \$9,552

United Cerebral Palsy of Idaho, Inc.
Boise, \$2,000

United Way of Treasure Valley
Boise, \$500

West Valley Little League
Eagle, \$1,848

Women's and Children's Alliance, Inc.
Boise, \$9,750

Women's Voices for the Earth
Missoula, \$1,357

Total Ada County – \$824,004

ADAMS COUNTY

Council School District
\$3,000

Friends of the Weiser River Trail, Inc.
Cambridge, \$1,072

New Meadows United Methodist Church
\$500

The Council Learning Center, Inc.
\$2,000

West Central Highlands Resource
Conservation & Development Council
Emmett, \$2,700

Total Adams County – \$9,272

BANNOCK COUNTY

Aid for Friends, Inc.
Pocatello, \$769

Bannock County Fairgrounds, Pocatello,
\$5,000

City of Pocatello
\$7,500

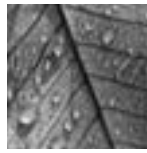
Ensign Peak Foundation
Preston, \$2,100

Gate City Elementary
Pocatello, \$291

Gate City Youth Soccer League
Pocatello, \$2,500

Greater Pocatello Senior Citizens, Inc.
\$4,000

Idaho Diabetes Youth Programs, Inc.
Boise, \$5,234



Idaho Educational Public Broadcasting
Foundation, Inc.
Boise, \$2,425

Idaho Environmental Education
Association
Pocatello, \$1,000

Idaho Shakespeare Festival, Inc.
Boise, \$10,000 (A)

Idaho State University
Pocatello, \$12,467 (A)

Idaho State University Foundation
Pocatello, \$5,000

Marsh Valley High School
Arimo, \$5,000

Marsh Valley Senior Citizens, Inc.
Downey, \$4,300

Pocatello Field Archers, Inc.
\$1,000

Pocatello Women's Correctional
Center
\$6,803

Portneuf Health Care Foundation, Inc.
Pocatello, \$2,500

Seekers
Pocatello, \$1,200

South Bannock County Historical
Center, Inc.

Lava Hot Springs, \$528

South Bannock Library District
Downey, \$2,450

Southeast Idaho Veteran's Memorial
Pocatello, \$10,000

Total Bannock County – \$92,067

BEAR LAKE COUNTY

A. J. Winters Elementary School
Montpelier, \$3,500 (A)

Bear Lake County Ambulance Service
Montpelier, \$1,125

Bear Lake Valley Health Care
Foundation
Montpelier, \$2,250

National Oregon/California Trail Center
Montpelier, \$2,000 (A)

Paris Elementary School
\$5,000 (A)

Total Bear Lake County – \$13,875

BENEWAH COUNTY

Benewah Community Hospital
St. Maries, \$1,000

East Benewah Council for Aging, Inc.
St. Maries, \$2,000

Greater Benewah County Humane
Society
St. Maries, \$500

Hospice of Benewah County, Inc.
St. Maries, \$1,000

St. Maries Ambulance
\$4,000

St. Maries Joint School District #41
\$4,000 (A)

St. Maries Seventh-day Adventist School
\$5,000 (A)

St. Maries Volunteer Community
Clinic, Inc.
\$2,000

Total Benewah County – \$19,500

BINGHAM COUNTY

American Youth Soccer Organization
Blackfoot, \$4,000

Bingham Crisis Center for Women, Inc.
Blackfoot, \$850

Blackfoot Community Players, Inc.
\$3,500

Blackfoot Sixth Grade School
\$3,500

City of Blackfoot
\$7,700

Lillian Valley School, Inc.
Blackfoot, \$52,000

Log Cabin Literary Center, Inc.
Boise, \$5,000 (A)

North Bingham County District Library
Shelley, \$2,000

Three Rivers Resource Conservation &
Development Council
Pocatello, \$4,000

Total Bingham County – \$82,550

BLAINE COUNTY

Advocates for Real Community Housing
Ketchum, \$100

Advocates for Survivors of Domestic
Violence and Sexual Assault, Inc.
Hailey, \$7,500

American Association of Avalanche
Professionals
Ketchum, \$1,500

Animal Shelter of Wood River Valley
Hailey, \$3,000

Blaine County Recreation District
Hailey, \$16,000

Blaine County School District Education
Foundation
Hailey, \$11,585

Blaine County Seniors' Council, Inc.
Hailey, \$4,500

Caritas Chorale Limited
Ketchum, \$1,500

Citizens for Smart Growth, Inc.
Hailey, \$500

College of Southern Idaho
Hailey, \$5,415

Company of Fools, Inc.
Hailey, \$2,000

Environmental Resource Center
Ketchum, \$1,000

Hailey Ice, Inc.
\$5,000

Hailey Public Library
\$1,250

Hailey Ski Team
\$7,500





Hospice of the Wood River Valley, Inc.
Ketchum, \$10,500
Idaho Youth Ranch, Inc.
Boise, \$3,238
Laughing Stock Theater Company
Sun Valley, \$500
Lee Pesky Learning Center
Boise, \$1,000
Rotarun Ski Club, Inc.
Hailey, \$5,000
Sagebrush Equine Training Center for the
Handicapped, Inc.
Hailey, \$1,615
Sawtooth Botanical Garden, Inc.
Sun Valley, \$1,000
Smiley Creek Fire Protection District
Ketchum, \$2,220
Snake River Alliance Education Fund, Inc.
Boise, \$2,000
St. Luke's Wood River Foundation, Inc.
Ketchum, \$5,000
St. Thomas Episcopal Church
Ketchum, \$6,000
Sun Valley Center for the Arts and
Humanities, Inc.
\$5,650
Sun Valley Junior Hockey, Inc.
Ketchum, \$2,500
Sun Valley Opera Company
Ketchum, \$2,500
Sun Valley Performing Arts Center, Inc.
\$1,000
Sun Valley Summer Symphony
\$4,730
The Council Circle Foundation, Inc.
Hailey, \$2,000
The Crisis Hot Line, Inc.
Ketchum, \$6,000
The Nature Conservancy of Idaho, Inc.
Hailey, \$5,543
The Trailing of the Sheep Cultural Heritage
Center, Inc.
Hailey, \$1,000
The Wilderness Society
Sun Valley, \$7,500
Wood River Community Young Men's
Christian Association, Inc.
Ketchum, \$54,313
Wood River Development Professionals
Assoc.
Ketchum, \$4,165
Wood River Jewish Community, Inc.
Ketchum, \$250
Wood River Land Trust Company
Hailey, \$26,000
Total Blaine County – \$230,574

BOISE COUNTY

Garden Valley District Library
\$250
Garden Valley School District #71
\$1,000

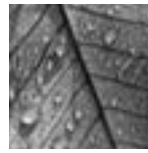
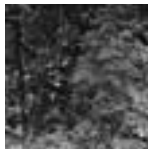
Horseshoe Bend and Area Senior
Citizens, Inc.
\$1,000
Idaho City Ambulance
\$3,000
Total Boise County – \$5,250

BONNER COUNTY

Bonner Community Food Center
Sandpoint, \$2,500
Community Assistance League of Sandpoint,
\$1,000
Festival at Sandpoint, Inc.
\$2,000 (A)
Friends of the Shelter, Inc.
Sandpoint, \$1,000
Inland Northwest Health Services
Spokane, \$4,000
Lake Pend Oreille School District #84
Sandpoint, \$1,500 (A)
Panhandle Alliance for Education, Inc.
Sandpoint, \$2,500
Panida Theater Committee, Inc.
Sandpoint, \$1,000
Pend Oreille Arts Council, Inc.
Sandpoint, \$2,500 (A)
Sagle Fire Department
\$1,500
Sandpoint High School
\$2,208
Tri-State Water Quality Council, Inc.
Sandpoint, \$800 (A)
West Bonner Library District
Priest River, \$1,500
Total Bonner County – \$24,008

BONNEVILLE COUNTY

American Red Cross—Eastern ID Service
Region, Idaho Falls
\$250
Ashton Memorial, Inc.
\$5,000
Associate General Counsel U. S. Conference
of Catholic Bishops
Idaho Falls, \$2,529
Bonneville County Historical Society, Inc.
Idaho Falls, \$2,029
Bonneville County Humane Society
Idaho Falls, \$1,015
Chapel of the Valley
Swan Valley, \$2,029
City of Idaho Falls
\$12,109
Community Outreach Center, Inc.
Idaho Falls, \$500
Eagle Rock Art Museum & Education
Center, Inc.
Idaho Falls, \$500
Eastern Idaho Economic Development
Council Foundation, Inc.
Idaho Falls, \$2,500
Eastern Idaho Estate Planning Council, Inc.
Idaho Falls, \$500
Eastern Idaho Technical College Foundation
Idaho Falls, \$2,187
Family Assistance in Transitional Housing,
Inc. (F.A.I.T.H.)
Idaho Falls, \$1,850
Family Care Center, Inc.
Idaho Falls, \$18,124
Goodfellow Fund, Inc.
Idaho Falls, \$2,135
Habitat for Humanity of Idaho Falls
\$2,300
Help, Inc.
Idaho Falls, \$2,664
Hope Lutheran School
Idaho Falls, \$300
Hospice of Eastern Idaho, Inc.
Idaho Falls, \$2,029
Humane Society of the Upper Valley
Idaho Falls, \$1,015
Idaho CASA Association, Inc.
Jerome, \$780
Idaho Falls Arts Council, Inc.
\$16,695
Idaho Falls Historic Downtown
Foundation, Inc.
\$3,000
Idaho Falls Kiwanis Club
\$500
Idaho Falls Opera Theatre, Inc.
\$1,317
Idaho Falls Public Library
\$2,029
Idaho Falls Russet Lions, Inc.
\$1,000
Idaho Falls Symphony Society, Inc.
\$8,764 (A)
Idaho Falls Youth Arts Centre, Inc.
\$10,000 (A)
Idaho Youth Ranch, Inc.
Boise, \$1,700
Iona Community Library
\$2,000
Judicial District VII CASA
Idaho Falls, \$1,800
K Mart/Shop with a Cop Program
Idaho Falls, \$250
Regional Council for Christian Ministry, Inc.
Idaho Falls, \$1,046
Special Needs Adoptive Parent Services,
Inc. (SNAPS)
Boise, \$2,000
St. Luke's Episcopal Church
Idaho Falls, \$528
Storytelling Guild of Eastern Idaho, Inc.
Iona, \$250
Tautphaus Park Zoological Society, Inc.
Idaho Falls, \$3,294
The Caring Foundation, Inc.
Boise, \$5,000
Total Bonneville County – \$123,518



BOUNDARY COUNTY

Boundary County
 Bonners Ferry, \$1,725
 Boundary County School District #101
 Bonners Ferry, \$5,000 (A)
 Boundary County Youth Crisis and
 Domestic Violence Hotline
 Bonners Ferry, \$1,500
Total Boundary County – \$8,225

BUTTE COUNTY

Lost Rivers Senior Citizens, Inc.
 Arco, \$1,100
Total Butte County – \$1,100

CAMAS COUNTY

Camas County School District #121
 Fairfield, \$6,500 (A)
 City of Fairfield
 \$4,000
Total Camas County – \$10,500

CANYON COUNTY

Albertson College of Idaho, Inc.
 Caldwell, \$134,000
 Boise Rescue Mission
 \$1,955
 Caldwell Fine Arts Series, Inc.
 \$2,500
 Children's Voices, Inc.
 Caldwell, \$2,000
 City of Nampa
 \$2,000 (A)
 Greenleaf Friends Academy
 \$3,000 (A)
 Idaho Human Rights Education
 Center, Inc.
 Boise, \$3,745
 Idaho Working Partners Ltd.
 Boise, \$1,000
 Log Cabin Literary Center, Inc.
 Boise, \$2,000 (A)
 Mercy House, Inc.
 Nampa, \$2,000
 Middleton Public Library
 \$1,200
 Middleton School District Parents As
 Teachers
 \$3,000 (A)
 Nampa Family Justice Center
 \$2,000
 Northwest Children's Home, Inc.
 Nampa, \$4,250
 Northwest Nazarene University, Inc.
 Nampa, \$2,500
 Original Gangster's Basic Academy of
 Delinquency, Inc.
 Nampa, \$3,000 (A)

Planned Parenthood of Idaho, Inc.
 Boise, \$12,333
 Sí Se Puede Idaho, Inc.
 Boise, \$27,667 (A)
 St. Paul's Catholic Church
 Nampa, \$500
 Terry Reilly Health Services
 Boise, \$11,137
 The Boys & Girls Club of Nampa, Inc.
 \$6,622
 The Mentoring Network, Inc.
 Caldwell, \$4,000 (A)
 The Salvation Army Cascade Division
 Nampa, \$1,000
 Valley Mountain Library Consortium
 Homedale, \$3,000
 Warhawk Air Museum, Inc.
 Nampa, \$1,000
 Wilder School District
 \$2,500 (A)
Total Canyon County – \$239,909

CARIBOU COUNTY

Bear River Head Start
 Logan, Utah, \$3,085
 Caribou County Community Orchestra
 Bancroft, \$500
 Caribou County Senior Center
 Soda Springs, \$7,500
 Caribou Highland Strings
 Soda Springs, \$4,694 (A)
 Grace Chamber of Commerce
 \$1,800
 Grace District Library
 \$2,500
 Grace Joint School District #148
 \$5,000 (A)
 North Gem School District #149
 Bancroft, \$7,276 (A)
Total Caribou County – \$32,355

CASSIA COUNTY

Almo Elementary School
 Malta, \$3,000
 Benevolent and Protective Order of Elks
 of the USA
 Burley, \$2,000
 Burley Senior High School
 \$1,000
 City of Burley
 \$8,500
 Declo Junior High School
 \$2,000 (A)
 Helping Hands-Freedom Trails, Inc.
 Twin Falls, \$2,000
 Intermountain Health Care
 Burley, \$4,000
 King Fine Arts Center
 Burley, \$2,000
 Mount Harrison Heritage Foundation
 Burley, \$6,475

Oakley Elementary School
 \$1,000 (A)
 Oakley Jr./Sr. High School
 \$3,000 (A)
 Raft River Bookmobile
 Almo, \$1,684
Total Cassia County – \$36,659

CLARK COUNTY

Clark County Free Library District
 Dubois, \$2,000
 Clark County School District #161
 Dubois, \$1,930 (A)
 Clark County Search and Rescue
 Dubois, \$1,095
Total Clark County – \$5,025

CLEARWATER COUNTY

City of Orofino
 \$4,482
 Friends of the Weippe Library, Inc.
 \$2,000
 Orofino Elementary School
 \$296
 Orofino Joint School District #171
 \$5,000 (A)
Total Clearwater County – \$11,778

CUSTER COUNTY

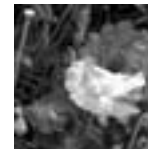
Challis Joint School District #181
 \$6,000
Total Custer County – \$6,000

ELMORE COUNTY

Mountain Home Public Library
 \$2,500
 South Fork Boise River Association
 Pine, \$3,500
Total Elmore County – \$6,000

FRANKLIN COUNTY

Ashton Elementary School
 \$1,000
 Franklin County Medical Center
 Preston, \$2,000
 Franklin County Reading Association
 Preston, \$4,000 (A)
 Franklin County Senior Citizen Center
 Preston, \$2,400
 Harold B. Lee Elementary School
 Dayton, \$1,670 (A)
 Idaho Humanities Council
 Boise, \$1,800
 West Side School District #202
 Dayton, \$9,950 (A)
Total Franklin County – \$22,820



FREMONT COUNTY

Ashton Elementary School
\$2,000 (A)
Fremont County Joint School District
St. Anthony, \$3,700 (A)
Island Park Historical Society
Macks Inn, \$2,000
Total Fremont County – \$7,700

GEM COUNTY

American Legion Post #49
Emmett, \$5,000
City of Emmett
\$4,996
Emmett Ferret Shelter
\$281
Emmett Public Library
\$2,816
Emmett Public School Foundation, Inc.
\$4,000
Gem County Recreation District
Emmett, \$4,000
Gem County Senior Citizens, Inc.
Emmett, \$3,360
Project Starfish, Inc.
Emmett, \$3,000
Shadow Butte Development Corporation
Emmett, \$3,006
Shadow Butte Elementary School
Emmett, \$2,000
Sweet-Montour Elementary School
\$3,700
West Central Highlands Resource
Conservation & Development Council,
Emmett, \$9,600
Total Gem County – \$45,759

GOODING COUNTY

Gooding County Senior Citizens
Organization, Inc.
\$4,169
Hagerman Elementary School
\$3,211
Total Gooding County – \$7,380

IDAHO COUNTY

Clearwater Valley Elementary School
Kooskia, \$1,000 (A)
Communities Creating Connections, Inc.
Kooskia, \$4,850 (A)
Grangeville Joint School District #241
\$843 (A)
Idaho Diabetes Youth Programs, Inc.
Boise, \$2,000
Kooskia Revitalization
\$3,500
Make-a-Wish Foundation of Idaho
Boise, \$2,500



Syringa General Hospital
Grangeville, \$3,000
The Monastery of St. Gertrude
Cottonwood, \$1,750
Total Idaho County – \$19,443

JEFFERSON COUNTY

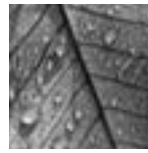
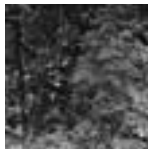
Idaho CAP Wing and Squadrons
Ririe, \$2,250 (A)
Jefferson County Economic Development
Rigby, \$4,000
Jefferson Library District
Terreton, \$2,000
Shepherd's Inn Corporation
Idaho Falls, \$250
West Jefferson High School
Terreton, \$3,600 (A)
West Jefferson School District #253
Terreton, \$1,940 (A)
West Jefferson Senior Citizens, Inc.
Terreton, \$2,000
Total Jefferson County – \$16,040

JEROME COUNTY

Jerome County Senior Citizens Service
Area, Inc.
\$2,000
Silver & Gold Senior Citizens Center, Inc.
Eden, \$2,000
Total Jerome County – \$4,000

KOOTENAI COUNTY

Athol Elementary School
Rathdrum, \$1,500
Big Brothers Big Sisters of North Idaho, Inc.
Coeur d'Alene, \$3,500
Birthright of North Idaho, Inc.
Coeur d'Alene, \$250
Boy Scouts of America
Inland Northwest Council
Hayden, \$250
Children's Village, Inc.
Coeur d'Alene, \$750
Coeur d'Alene Charter Academy
\$1,250
Coeur d'Alene Homes, Inc.
\$2,500
Coeur d'Alene Public Library
Foundation, Inc.
\$250
Coeur d'Alene School District #271
\$7,500
Coeur d'Alene Soccer Club, Inc.
Hayden, \$500
Coeur d'Alene Symphony Orchestra, Inc.
\$8,750
Community Building Partners, Inc.
Post Falls, \$8,140
Dirne Community Health Clinic
Coeur d'Alene, \$1,250
First Judicial District CASA Program, Inc.
Coeur d'Alene, \$1,250



Hayden Lake Friends Church
\$250

Holy Family Catholic School
Coeur d'Alene, \$1,500

Hospice of North Idaho, Inc.
Hayden, \$500

Idaho Association for the Education of
Young Children
Boise, \$4,000

Idaho Child Abuse Response
(I.C.A.R.E.), Inc.
Coeur d'Alene, \$4,410

Idaho Community Foundation/Women's
Gift Alliance
Coeur d'Alene, \$750

Idaho Community Foundation/Women's
Gift Alliance Members' Fund
Coeur d'Alene, \$1,250

Idaho Shakespeare Festival, Inc.
Boise, \$10,000 (A)

Idaho Writers' League-Coeur d'Alene
Chapter
Hayden, \$900

Idaho Youth Ranch, Inc.
Boise, \$500

Kootenai County Medical Center
Coeur d'Alene, \$250

Kootenai County Search and Rescue
Council
Hayden, \$26,000

Kootenai Humane Society, Inc.
Hayden, \$1,500

Kootenai Medical Center
Foundation, Inc.
Coeur d'Alene, \$8,500

Lakeland School District
Athol, \$580

Lakes Middle School
Coeur d'Alene, \$2,000

Little Folks, Inc.
Coeur d'Alene, \$213

North Idaho Centennial Trail
Foundation, Inc.
Coeur d'Alene, \$250

North Idaho College Foundation, Inc.
Coeur d'Alene, \$50,000

Northwest Lions Foundation for
Sight & Hearing
Seattle, \$2,000

Open Arms Pregnancy Care Center
Coeur d'Alene, \$1,750

Planned Parenthood of the Inland
Northwest
Spokane, \$250

Post Falls Food Bank
\$500

Post Falls Historical Society, Inc.
\$250

Red Hot Mamas
Coeur d'Alene, \$500

Sorensen Elementary School
Coeur d'Alene, \$2,500

Spokane Symphony Society
\$10,000 (A)

St. Pius X Catholic Church
Coeur d'Alene, \$250

St. Thomas Catholic Church
Coeur d'Alene, \$250

St. Vincent de Paul Salvage Bureau
Coeur d'Alene, \$6,000

TESH, Inc.
Coeur d'Alene, \$250

The Caring Foundation, Inc.
Boise, \$6,000

The Women's Center, Inc.
Coeur d'Alene, \$2,750

Winton Elementary School
Coeur d'Alene, \$2,500

Women's Gift Alliance
Administrative Fund
Coeur d'Alene, \$2,700

Total Kootenai County – \$187,943

LATAH COUNTY

Campus Crusade for Christ, Inc.
Orlando, \$1,000

City of Troy
\$1,200

Friends of the Juliaetta Community
Library
\$3,000

Idaho Assistive Technology Project
Moscow, \$7,499

Juliaetta Volunteer Fire Department
\$1,000

Kendrick Junior-Senior High School
\$3,000 (A)

Moscow School District #281
\$5,000 (A)

Palouse Discovery Science Center
Pullman, \$840 (A)

University of Idaho
Moscow, \$50,000

University of Idaho Foundation, Inc.
Moscow, \$55,000

Total Latah County – \$127,539

LEMHI COUNTY

Lemhi County Crisis Intervention
Salmon, \$2,000

Lemhi's Afterschool Promise, Inc.
Salmon, \$27,000 (A)

Salmon Elks Lodge #1620
\$189

Salmon Valley Civic Arts Council, Inc.
\$500

Total Lemhi County – \$29,689

LEWIS COUNTY

City of Craigmont
\$1,500

City of Kamiah
\$1,500

Highland Joint School District #305
Craigmont, \$4,000 (A)

Kamiah Chamber of Commerce
\$5,000 (A)

Kamiah Elementary Parent Teacher
Organization
\$1,500

Reuben's Community Center District
\$4,000

Wells Fargo Bank
West Des Moines, \$465

Total Lewis County – \$17,965

LINCOLN COUNTY

Dietrich School District #314
\$1,000 (A)

Lincoln County Emergency Medical
Services
Shoshone, \$3,500

Richfield Senior Citizens, Inc.
\$3,000

Total Lincoln County – \$7,500

MADISON COUNTY

Central Elementary School
Sugar City, \$195

Madison County Senior Citizens
Association, Inc.
Rexburg, \$1,661

Madison Memorial Hospital
Foundation, Inc.
Rexburg, \$1,000

Sugar-Salem High School
\$3,981

Total Madison County – \$6,837

MINIDOKA COUNTY

City of Heyburn
\$2,500

Idaho Youth Ranch/Rupert Ranch
\$1,266

Minidoka Memorial Hospital
Rupert, \$1,000

Renaissance Arts Center, Inc.
Rupert, \$1,080

St. Nicholas Catholic School
Rupert, \$1,028

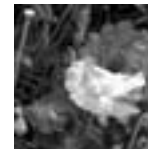
The Reading Foundation
Rupert, \$4,000 (A)

Total Minidoka County – \$10,874

NEZ PERCE COUNTY

Boys & Girls Clubs of the Lewis
Clark Valley, Inc.
Lewiston, \$581

Camp Fire USA Inland Northwest Council
Spokane, \$5,000 (A)



Centennial Elementary School
Lewiston, \$4,500 (A)
Habitat for Humanity Lewiston-Clarkston
Partners
\$2,000
Interlink, Inc.
Clarkston, \$1,000
Lapwai Elementary School
\$300
Lewis-Clark State College
Lewiston, \$581
Lewiston Civic Theatre Performing
Arts Center
\$3,000
Lewiston Library
\$1,617
Lewiston-Clarkston Young Women's
Christian Association
\$5,420 (A)
Nimiipuu Health
Lapwai, \$2,000
Northwest Children's Home, Inc.
Lewiston, \$1,000
Orchards Elementary School
Lewiston, \$4,000 (A)
Snake River Community Clinic, Inc.
Lewiston, \$4,000
Whitman Elementary PTA
Lewiston, \$5,000
Total Nez Perce County – \$39,999

ONEIDA COUNTY

Curlew Valley Community Center
Malad, \$2,000
Malad Elementary School
\$6,500 (A)
Malad High School Music Department
\$4,500 (A)
Malad Middle School
\$600
Malad Valley Theater Guild
\$1,000
Oneida County
Malad, \$500
Oneida County Library
Malad, \$947
Oneida County Relic Preservation and
Historical Society
Malad, \$1,000
Oneida County Senior Citizens
Malad, \$1,500
Total Oneida County – \$18,547

OWYHEE COUNTY

Duck Valley Shoshone-Paiute Tribes
Diabetes Program
Owyhee, \$4,000 (A)
Homedale Neighborhood, Inc.
\$1,333 (A)



Hope House, Inc.
Marsing, \$78,500
Silver Sage Girl Scout Council, Inc.
Boise, \$10,000
Total Owyhee County – \$93,833

PAYETTE COUNTY

Payette High School
\$1,000
The Dominican Sisters of Ontario, Inc.
Fruitland, \$2,000
The Friends of the Portia Club, Inc.
Payette, \$1,000
Warren E. McCain Middle School
Payette, \$53,139
Total Payette County – \$57,139

POWER COUNTY

Power County Fairboard
American Falls, \$2,216
Power County Search & Rescue
American Falls, \$570
Total Power County – \$2,786

SHOSHONE COUNTY

City of Wallace
\$1,500
Inland Northwest Lutheran Outdoor
Ministries (INLOM)
Coeur d'Alene, \$4,000 (A)
Kellogg Middle School
\$4,468 (A)
Shepherd's Inn Corporation
Idaho Falls, \$1,000
Shoshone County Community
Health Clinic
Osburn, \$3,000

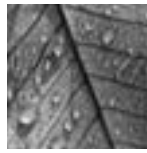
Silver Valley Habitat for Humanity
Kellogg, \$1,000
Wallace District Arts Council, Inc.
\$500
Wallace District Mining Museum, Inc.
\$615
Total Shoshone County – \$16,083

TETON COUNTY

Family Safety Network, Inc.
Driggs, \$2,000
Teton County School District #401
Driggs, \$6,000 (A)
Teton Valley Recreation Association
Driggs, \$4,500
Valley of the Tetons Public Library
Victor, \$3,000
Total Teton County – \$15,500

TWIN FALLS COUNTY

Ageless Senior Citizens, Inc.
Kimberly, \$3,000
American Red Cross of Greater Idaho—
Sawtooth Branch Office
Twin Falls, \$1,000
Boy Scouts of America
Snake River Council
Twin Falls, \$19,000
Buhl Joint School District #412
\$1,500
City of Buhl
\$3,000
College of Southern Idaho
Foundation, Inc.
Twin Falls, \$3,500
Family Health Services Corporation
Twin Falls, \$1,000



First Church of Christ Scientist
Twin Falls, \$500

Habitat for Humanity of Magic Valley
Twin Falls, \$1,000

Idaho CASA Association, Inc.
Jerome, \$3,425

Interfaith Volunteer Caregivers of the
Magic Valley
Twin Falls, \$1,000

Magic Valley Arts Council, Inc.
Twin Falls, \$2,218

Magic Valley Symphony Orchestra
Twin Falls, \$3,218

Murtaugh Elementary School
\$254

Murtaugh Joint School District
\$3,000

Mustard Seed Ministries, Inc.
Twin Falls, \$1,000

People for Pets—Magic Valley Humane
Society, Inc.
Twin Falls, \$500

Salvation Army Cascade Division
Twin Falls, \$1,000

Southern Idaho Learning Center
Twin Falls, \$3,888

Twin Falls Music Club Scholarship
Foundation, Inc.
\$1,218

Twin Falls Public Library
Foundation, Inc.
\$2,437

Valley Housing Coalition
Twin Falls, \$1,500

YMCA of Twin Falls, Inc.
\$2,000

Total Twin Falls County – \$60,158

VALLEY COUNTY

Cascade Public Library
\$500

City of Donnelly
\$1,000

Donnelly Rural Fire Protection
Association, Inc.
\$1,000

Friends of the Donnelly Library, Inc.
\$1,500

Idaho Educational Public Broadcasting
Foundation, Inc.
Boise, \$2,000

Idaho Shakespeare Festival, Inc.
Boise, \$1,500

McCall Arts & Humanities Council
\$4,000

McCall Memorial Hospital Foundation,
Inc.
\$2,000

McCall Public Library
\$1,250

McCall Rural Fire Department
\$1,000

McCall Technology Institute, Inc.
\$1,000

MCPAWS, Inc.
McCall, \$3,000

Payette Lakes Ski Club, Inc.
McCall, \$6,149

Shepherd's Home, Inc.
McCall, \$7,000

Snowdon Wildlife Sanctuary, Inc.
McCall, \$2,000

Total Valley County – \$34,899

WASHINGTON COUNTY

City of Weiser
\$580

Midvale Lions Club
\$600

Project Rose Incorporated
Weiser, \$2,000 (A)

Upper Country Eldercare Coalition, Inc.
Cambridge, \$3,000

Weiser Memorial Hospital
Foundation, Inc.
\$250

Total Washington County – \$6,430

OUT-OF-STATE

American Cancer Society, Inc.
Arizona, \$500

American Ferret Association, Inc.
Maryland, \$281

America's Future
Missouri, \$2,000

Calvary Chapel of Albuquerque, Inc.
New Mexico, \$500

Feed the Children, Inc.
Oklahoma, \$1,250

Fountain Valley School of Colorado
\$250

Hands of Hope International
California, \$2,000

Healthcare Ministries
Assemblies of God World Missions
Missouri, \$1,500

Mission Aviation Fellowship
California, \$3,000

Museum of the San Ramon Valley
California, \$500

National Fish & Wildlife Foundation
Washington D.C., \$281

Peninsula Bible Church
California, \$2,000

Predator Conservation Alliance, Inc.
Montana, \$281

Range of Motion Project
Illinois, \$500

Rapha International
Texas, \$1,250

Resourcing Christian Education
International
Illinois, \$7,500

Samaritan's Purse
North Carolina, \$250

Tabitha Foundation USA
Indiana, \$500

The Gideons International
Tennessee, \$1,250

The International Pension Foundation
Washington D.C., \$1,000

The Salvation Army
Washington, \$10,000

The University of Wisconsin Foundation
\$115

Trout Unlimited National Office
Virginia, \$5,000

United Nations Foundation
Washington D.C., \$500

United Service Organizations, Inc. (USO)
Washington D.C., \$250

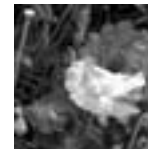
University of California at San Francisco
Foundation
California, \$500

University of San Francisco
California, \$1,000

Young Life
Colorado, \$18,700

Total Out of State – \$62,658





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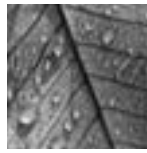
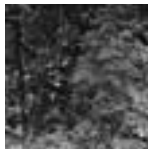
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The Idaho Community Foundation reaches far and wide, not only with its grant making, but with its membership. Hundreds of people all over the state believe in ICF and support its mission of “enriching life’s quality throughout Idaho.”

RESPONSIBILITIES

Members are charged with the responsibility of annually electing the Foundation’s Board and providing general advice and assistance. It is this state-wide network that allows the good news of ICF to reach even the smallest Idaho towns. Members share the vision, encourage nonprofits to apply for grants, and help create more funds so more distributions can be made. Our goal is to have members in every Idaho county and community.

MEMBERSHIP FEES

ICF offers a graduated membership fee structure to accommodate those members who wish to support Foundation operating expenses. The minimum donation for an annual individual membership is \$25. Membership contributions are 100% tax-deductible and are deposited directly into the ICF General Operating Endowment to help maintain the Foundation. For information about becoming a member, please refer to the enclosed envelope, visit our website at www.idcomfdn.org or contact the ICF office.

THE FOLLOWING INDIVIDUALS BECAME MEMBERS OR RENEWED THEIR MEMBERSHIP SINCE OUR LAST ANNUAL REPORT.

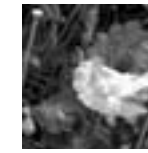
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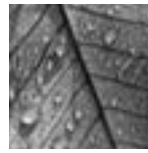
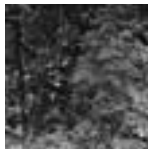
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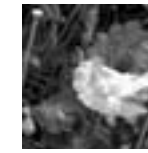


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FINANCE

Investments

POLICY

The Idaho Community Foundation invests for the long term in accord with a written policy on investments and distributions. The Foundation targets an asset allocation of 70% domestic equities, 25% domestic fixed income, and 5% international equities. Funds in the Foundation which are not endowed and are fully-expendable are invested in liquid money market instruments. Such funds include donor advised philanthropic gift funds and special project funds.

INVESTMENT COMMITTEE

The Investment Committee of the Board of Directors provides oversight for the investment process and makes recommendations to the Board on asset allocation and the selection of investment managers to provide the Foundation with good long-term investment performance with a prudent degree of diversification and management style differentiation.

INVESTMENT MANAGERS

ICF currently retains the following managers for the equity portion of its portfolio: Dimensional Fund Advisors, Inc., Wells Capital Management, and the

Vanguard Group. The Foundation's fixed income manager is State Street Global Advisors. The Investment Committee meets at least annually with individual managers to discuss past performance and plans for the coming year. Strategic Investment Solutions provides performance measurement services as well as investment advisory consultation.

INVESTMENT PERFORMANCE

Like most long term investors, ICF believes in accepting the risks inherent in investing in equities in order to benefit from the long term rewards which usually result from such an investment strategy.

The Foundation's investment performance for the periods ending 12/31/05 was:

1 year	5.8%
3 years	14.5%
5 years	4.5%

INVESTMENT MANAGEMENT FEE

The overall investment management fee incurred by the endowment funds was approximately .29% at year end 2005.

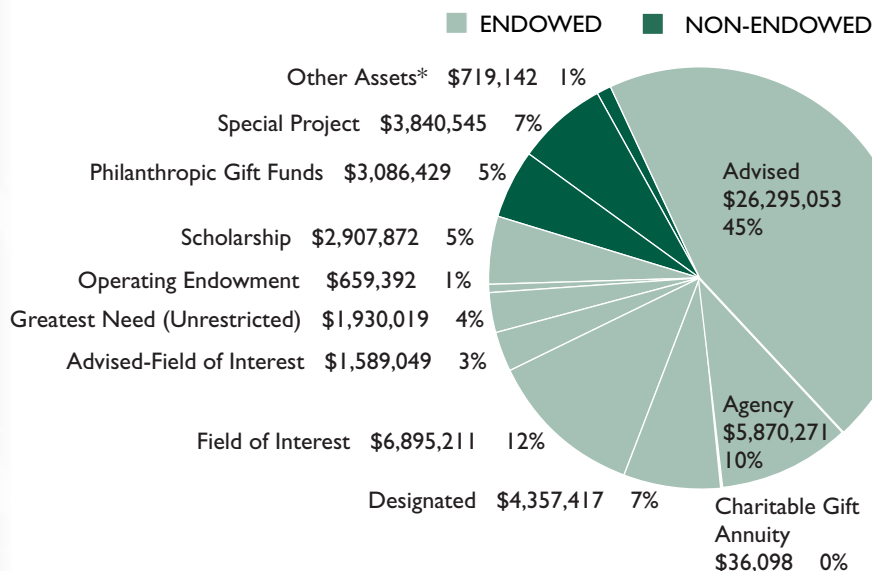
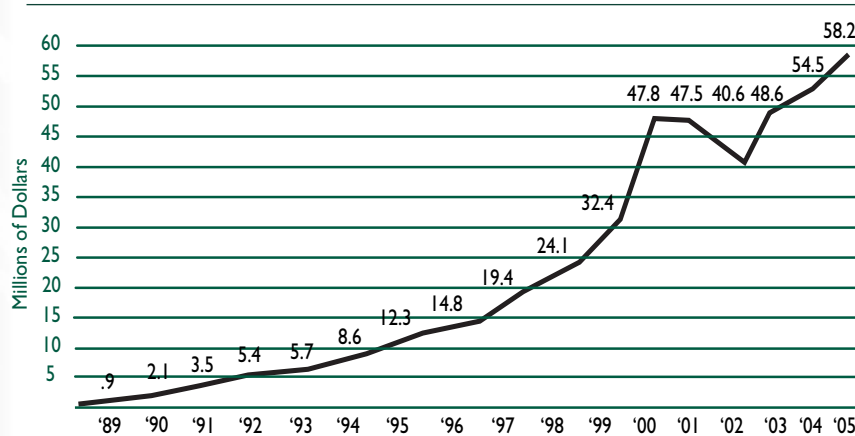
Distributions

TOTAL RETURN CONCEPT

The Foundation applies the Total Return Concept (TRC) in determining the funds available for distribution from a given fund. In accord with this concept, the Foundation Board establishes a funding level each year which bases distributions on the average market value of an individual fund for the prior two to thirteen quarters, depending upon when the fund was established. This spending level is based on long term performance trends, and not on results for any one year, thus avoiding severe fluctuations in dollars available for distribution.

Historically, the funding level has been 5% of the fund's average market value. The objective of the Total Return Concept is to allow the Foundation to be responsive to current needs while maintaining the purchasing power and grant making capacity of its endowment over the long term.

TOTAL ASSETS AT YEAR-END 2005



*Includes value of ICF house, property, and equipment.



■ SUMMARIZED FINANCIAL DATA For Idaho Community Foundation

For Years Ended December 31, 2005 and 2004

A copy of the complete 2005 financial statements audited by Eide Bailly, LLP is available upon request from the Idaho Community Foundation, 210 West State Street, Boise, ID 83702.

STATEMENTS OF FINANCIAL POSITION

Assets	2005	2004
Cash and Equivalents	\$7,467,100	\$5,253,990
Investments held by trustees	\$49,171,916	\$47,961,684
Other Investments	\$242,530	\$242,530
Pledge receivable, net of reserves	\$126,844	\$115,943
Other Receivables	\$4,348	\$49,564
Property and Equipment, net	\$418,264	\$440,520
Land held for resale (1)	\$755,500	\$505,500
Total Assets	\$58,186,502	\$54,569,731
Liabilities		
Accounts Payable and accrued liabilities	\$7,500	\$97,767
Funds Held as Agency Endowments (2)	\$5,844,823	\$5,283,531
Charitable Gift Annuity Liability	\$29,863	\$31,344
Total Liabilities	\$5,882,186	\$5,412,642
Net Assets		
Net Assets		
Unrestricted:		
Operating	\$719,142	\$592,369
Endowment	\$44,104,382	\$42,595,132
Non-Endowed	\$7,353,948	\$5,853,645
Temporarily Restricted:		
Endowment (3)	\$126,844	\$115,943
Total Net Assets	\$52,304,316	\$49,157,089
Total Liabilities and Net Assets	\$58,186,502	\$54,569,731

STATEMENTS OF ACTIVITIES

Revenues, gains and other support	2005	2004
Contributions and Memberships	\$5,757,461	\$4,387,280
Interest and Dividends	\$980,902	\$926,150
Investment gains (losses)	\$1,489,908	\$3,591,905
Total Revenues	\$8,228,271	\$8,905,335
Expenses		
Grants and Distributions (2)	\$4,326,324	\$2,985,810
Administrative (4)	\$785,694	\$888,564
Total Expenses	\$5,112,018	\$3,874,374
Other/Transfers	\$30,974	\$25,884
Excess (Deficiency) of Revenues Over Expenses	\$3,147,227	\$5,056,845
Net Assets, beginning of year	\$49,157,089	\$44,100,244
Net Assets, end of year	\$52,304,316	\$49,157,089

(1) Land for resale include three non-cash contributions of property donated to the Foundation. These pieces of property will be sold and the proceeds will enable the donors to fulfill their charitable interests.

(2) During 2000 the Foundation adopted Statement of Financial Accounting Standards No. 136, which specifically requires that if a not-for-profit organization establishes a fund at a community foundation with its own funds and specifies itself as the beneficiary of that fund, the community foundation must account for the transfer of such assets as a liability. The Foundation refers to such funds as agency endowments. For financial reporting purposes, distributions from agency endowments in the amounts of \$134,624 in 2004 and \$147,063 in 2005 are not included in the reported Grants and Distributions of the Foundation.

(3) Represents outstanding pledges.

(4) Includes investment management fees of \$70,098 in 2004 and \$54,764 in 2005.

Tax ID # 82-0425063

■ PROFESSIONAL SERVICES

Independent Public Auditors:

Eide Bailly, LLP

Investment Managers & Consultants:

Dimensional Fund Advisors Inc.

State Street Global Advisors

Strategic Investment Solutions

Wells Capital Management

The Vanguard Group

Legal Counsel:

John McGown, Jr.
Hawley Troxell Ennis &
Hawley LLP

Annual Report Design:

Communications et al

Web and technical assistance:

Enterprise Technology, Inc.



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