

## & recreation FOUNDATION

## GFPARKSFOUNDATION.ORG

Through the assistance of the Foundation, the Grand Forks Park District is committed to the development, enhancement, and sustainability of parks, playgrounds, facilities, programs, and activities for our community.

Established in 2007, the Foundation provides financial assistance to low-income families within recreation programs and allows the Grand Forks Park District to build and sustain life-enriching facilities. Through community donor support, we are sincerely optimistic that needs will be met, allowing parks and recreation in Grand Forks to continue through the decades.

## **BIG PROJECTS IN 2016 / 2017**



SCHOLARSHIPS FOR KIDS



SCHEELS SPORTS COMPLEX



VETERANS MEMORIAL CAMPAIGN CROSS-GENERATIONAL PROGRAMS

### **PAST PROJECTS**



CHOICE HEALTH & FITNESS



ICON SPORTS CENTER

### **OUR VISION** a healthy grand forks

We are committed to the development and utilization of funds to progress the betterment of our community.

- Provide financial support for youth programs
- Maintain and upgrade existing facilities
- Enhance programs for children & adults Develop new parks and facilities Promote healthy decisions and opportunities





Dear Splash-Making Donors,

With your overwhelming support, the Grand Forks Parks and Recreation Foundation was able to enhance health and happiness within our community in 2016! Because of your donations, the Grand Forks Park District was able to help 345 children from low-income families stay active this past year by supporting youth activity scholarships. Behind every park, playground, and program the Grand Forks Park District created this year, the foundation donors helped to make it possible.

With Scheels Sports Complex, our youth players had additional fields for practice and new fields for games in the summer of 2016. With the second part of the project now underway, our focus is on finishing up raising funds for the other two fields, along with a concession stand, much-needed restrooms, and the batting cages in 2017. With the concessions and restrooms building nearly complete, we anticipate it to be ready for the 2017 youth baseball / softball season this summer!

As a direct result of the Legends & Heroes Campaign, thousands of families have been positively impacted by the ICON Sports Center, and now the facility is getting state, national, and international attention! In the Spring, ICON Sports Center, along with the Ralph Engelstad Arena, was a co-host site for the 2016 World Junior Tournament! ICON Sports Center was also awarded the 2016 Golden Egg Award from the North Dakota Recreation & Parks Association, recognizing outstanding and innovative park projects. And to top it off, ICON Sports Center was featured on the cover of the September/October 2016 issue of Rink Magazine, describing ICON Sports Center as a fountain of youth hockey in North Dakota.

In 2016, many advancements were made to the Veterans' Memorial Park campaign. Highlights include construction of a parking lot for park visitors, a geotechnical study conducted, 65 memorial stones purchased, and the biggest addition, (no pun intended), the mounting of the anchor of the U.S.S. Kiska, a navy ammunition storage ship that saw service in several conflicts.

With your continued support in 2017, we will continue to promote healthy lifestyles through amazing facilities and great programs that enhance the guality of life.

Much appreciation,

Paul Barta

Paul Barta 2017 Foundation Board President

#### **SPECIAL THANKS**

\*A special thank you to Paula Anderson, Brian Kraft, Casey Ryan, & Tim Skarperud for their years of dedication serving on our Foundation Board of Directors. We are forever grateful for your leadership and support.

### **OUR LEADERSHIP**

The leadership for the Grand Forks Parks and Recreation Foundation comes from our Board of Directors made up of community leaders and concerned citizens. Their roles include financial overview and support; overseeing risk and compliance (fiduciary); creating accountability, transparency and strategic fundraising direction; as well as monitoring and evaluating governance. Our staff members implement their direction through programs and events.

### **2016 BOARD MEMBERS**

Paula Anderson, President
Tim Skarperud, Vice President (1st 1/2 of 2016)
Paul Barta, Vice President (2nd 1/2 of 2016)
Bill Palmiscno, Secretary / Treasurer
Terry Dvorak
Brian Kraft
Eunice Kuhn
Cosey Ryon
Molly Soeby
Cam Tweten
Rob Vollrath

#### **SUPPORT STAFF**

George Hellyer, Executive Director Jill Nelson, Operations Manager Jeff Lancaster, Accounting Support Leif Larsen, Accounting & Office Support Catie Trontvet, Graphic Design Support

## <u>financials</u> in 2016

REPORTS AS OF 12.31.2016

## statement of financial position

### current assets

Cash & Equivalents \$329,973 \$530,249 Investments Accounts Receivable \$45,969 Pledges Receivable. Net of Allowance \$1.046.800 Contract Receivable \$575,000 **Total Current Assets** \$2.527.991

#### non-current assets

Bond Issue Costs \$36,380 Assets Held for Sale \$144,750 Pledaes Receivable. Net of Current Portion & Allowance \$6,517,607 Contract Receivable. Net of Current Portion \$4.955.000 \$11.653.737 **Total Non-Current Assets** 

> **All Assets** \$14.181.728

#### LIABILITIES

#### current liabilities

Accounts Payable \$60,164 Interest Payable \$45,969 Pledges Payable, Net of Allowances \$1.037.143 Bonds Payable \$575,000 Total Current Liabilities \$1.718.276

#### non-current liabilities

Pledges Payable, Net of Current Portion \$6,787,111 & Allowance \$4,955,000 Bonds Payable. Net of Current Portion Total Non-Current Liabilities \$11,742,111

\$13,460,387

\$424.738

\$104,776

\$191.827

\$721,341

TOTAL

\$168.825

\$201,943

\$20,688

\$391.456

\$3,057

\$1,012 \$389.907

\$1.549

\$719,792

\$721,341

\$178,340

\$207.498

**All Liabilities** 

#### net assets

\$250

\$9.714

Unrestricted Temporarily Restricted Permanently Restricted **Total Net Assets** 

**TOTAL LIABILITIES & ASSETS** \$14,181,728

**Unrestricted** 

## statement of activities

SUPPORT & REVENUE Gifts & Bequests Rent Income Interest, Dividends, Gains, & (Losses) Net Assets Released from Restriction

#### **EXPENSES**

Marketing Contributions Interest Expenses Office Expenses

## **CHANGES IN NET ASSETS BEGINNING NET ASSETS**

**ENDING NET ASSETS** 

**Temporarily Permanently** Restricted Restricted

\$111,023 \$57.552 \$201,943 \$649 \$10.325 (\$3,439) (\$153,006) \$156,445 (\$41,334) \$426.265 \$6.525

\$3,057 \$178,340 \$ --\$ --\$ --\$ --\$207.498 \$ --\$1,012 \$389.907

(\$41,334) \$6.525 \$36,358 \$185,302 \$146.110 \$388,380

\$191,827 \$104,776 \$424,738



## memorial funds & grants

Memorial funds are a way to turn your loss into something positive while keeping your loved one's memory alive. Their legacy can live on and enhance the lives of our community through the designated area of support within the Grand Forks Park District – i.e. baseball fields, hockey programs, senior fitness, etc.

#### Ulland Fund & Grants

Created by Mr. Pete Ulland to support youth recreation programs. The Ulland Fund provides grants annually to local recreational and arts non-profit organizations. For more information on grant submission and criteria, download the Ulland Grant application. Grant applications must be in by November and are generally awarded in December.

### Chad Johnson Youth Sports Fund

Created by the Johnson Family and close friends, in memory of Chad Johnson to support youth hockey. The fund is sustained by the annual Chad Johnson Memorial Golf Tournament.

### Perry Nakonechny Youth Sports Fund

Created by Mickie Nakonechny in memory of her husband Perry, to fund youth sports. The fund was sustained by two local annual events: Rollin on the River & Keep the Ball Rollin. Since the fund has reached all financial goals desired, 2016 was the final year it was available. Many thanks to everyone who made this fund so successful!

### **Nord Fund**

Created by the Ruth Nord Family to fund youth golf and tennis programming.

## How to make a lasting impact!

## endowments

Endowments created in memory of loved ones are a lasting tribute that benefits the Grand Forks Park District long into the future. Memorial endowments enhance our community by providing meaningful support to our youth, parks, facilities, and recreation programs in Grand Forks.

## **Riedlinger Endowment**

Created by the Riedlinger Family in memory of Troy Riedlinger to support youth hockey scholarships.

### Pinky Kraft Memorial Endowment

Created in 1981 in memory of longtime UND baseball coach Harold "Pinky" Kraft, this endowment provides annual support to the Grand Forks and East Grand Forks American Legion Baseball Programs.

### **Pettit Endowment**

Created by the Pettit Family in memory of their son/brother, Jeff Pettit, to support youth hockey scholarships.

### Sanny & Jerry Ryan Youth Scholarship Endowment

Created by the Ryan Family, this generous endowment was established to support youth scholarships.

## youth scholarships

## How we put BIG SMILES on LITTLE FACES!

The Grand Forks Parks & Recreation Foundation is fighting to end childhood obesity in Grand Forks, North Dakota by getting kids active!

By donating to our Foundation youth recreation activity scholarship fund, you are giving a child in need the opportunity to get active and live a healthier life! Because of the generous donations received in 2016, we were able to grant 345 youth activity scholarships to well-deserving children in low-income families!







We can change this.

Together we can get local children active and fight childhood obesity!





## giving hearts day

How we **show our love!** 

24-hour online fundraiser by Dakota Medical Foundation February 11, 2016

> On February 11, 2016, many of you participated in Dakota Medical Foundation's (DMF) annual Giving Hearts Day, a one-day, online fundraising event.

With the 47 individual online donations we received during the 24-hour on-line fundraising event; the generous matches of \$4,000 from the Blue Line Club and \$5,000 from Amazon.com, along with the amazing matching grants of Ritterman Family Fund, Vollrath Family Fund, and Paulson Family Fund; we were able to raise over \$30,000 for local youth! We are so very thankful to everyone who make this all possible.

## grants

In 2016, the Foundation received a \$6,600 Myra Foundation Grant for the purchasing of Movie in the Park summer series equipment. Many thanks to the Myra Foundation!



## keep the ball rollin' golf tournament

June 6, 2016 Event at King's Walk Golf Course

## rollin' on the river inline marathon

August 27, 2016 rollinontheriver-inline.com

This year marks the 6th annual Keep the Ball Rollin', four person golf scramble tournament held at King's Walk Golf Course and the 6th annual in-line skating marathon, Rollin' on the River, a rollerblading marathon through the streets of Grand Forks, available for all levels of skaters

A big thanks to all the golfers, inline skaters, event volunteers, business sponsorships, and silent auction donors! Together, the events raised roughly \$2,500 towards the "Perry Nako Youth Sports Fund". Nako inspired many people and through the Foundation, his legacy will live on and impact area youth forever. Funds have been allocated to a new scoreboard at Apollo field and the ICON Sports Center, a new youth ice arena.

## chad johnson memorial golf tournament

August 27, 2016 facebook.com/CJMemorialGolf

The annual four person golf scramble tournament was held at Valley Golf Course, in East Grand Forks, Minnesota. The fun golf tournament is put on by friends and family in memory of Chad Johnson, a stellar hockey athlete and great person.

This event raised \$12,000 that went to the "Chad Johnson Youth Sports Fund", a fund supporting youth programs and facilities within the Grand Forks Park District.

## wild hog full marathon

September 23-24, 2016 gfmarathon.com

This was the first year the annual Wild Hog race was a full marathon and the turn-out was amazing. This great event is put on by the Wild Hog Group, and consists of two full days of expos, events, and races of all lengths.

In 2016, the Wild Hog Marathlon honored our Foundation by donating \$10,000 in support of youth activity scholarships!

Don't forget to sign-up for the next Wild Hog Weekend on September 22- 23, 2017!

## disabled american veterans (DAV) golf tournament

June 23, 2016

This was the 1st annual four person golf scramble tournament held at King's Walk Golf Course for the DAV group. This very successful event raised funds for the Veterans' Memorial Park Campaign!

How we ran the streets

how we ran the streets

hit the links
for a great cause!



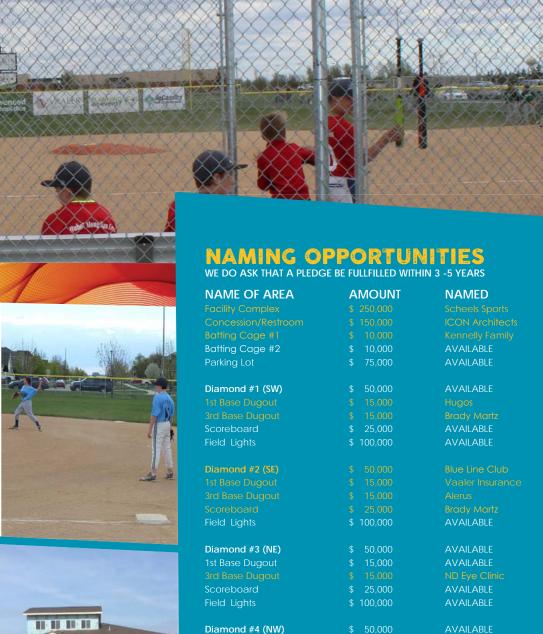
## SCHEELS sports complex

## How we hit it outta the park!

The 2016 youth baseball / softball season was a success, thanks to the two additional diamonds at Scheels Sports Complex, all thanks to the donors of the Building Fields of Dreams Campaign! With Scheels Sports Complex, our youth players had additional fields for practice and new fields for games in the summer of 2016.

With the second part of the project now underway, our focus is on finishing up raising funds for the other two fields, along with a concession stand, much-needed restrooms, and batting cages in 2017. With the concessions building nearly complete, we anticipate it to be ready for the 2017 Cal Ripkin State Tournment at Scheels Sports Complex in July 2017!

If you have interest in getting more involved, finding more about our naming sponsorship opportunities that are available, or would just like to help make sure we are able to complete the project as planned, please contact us.



1st Base Dugout 3rd Base Dugout

1st Base Dugout 3rd Base Dugout

Diamond #5 (Babe Ruth)

Field Lights

Field Lights

**AVAILABLE** 

**AVAILABLE** 

**AVAILABLE** 

AVAILABLE AVAILABLE



# Sports center How we scored big!

## LEGENDS & HEROES CAMPAIGN: 2 YEARS AFTER OPENING

Thanks to the generous pledges and donations to the Legends & Heroes Campaign, the addition of the ICON Sports Center was made possible. The ICON Sports Center, within the 2016/2017 Season (September 2016 – May 2017), experienced more tournament and spectator numbers than we had anticipated at this point when the project began.

## 2016/2017 Season ICON Sports Center Games & Attendance

# of Tournaments / Camps Games Played Game Participants Tournament / League Spectators

# of League / Private Games Played Tournament / League Spectators

468

240 Teams / 4,080 Players ~70,200 Spectators

185

~18,500 Spectators



Beyond the thousands of families that have been positively impacted by this great project, the effect of ICON Sports Center has also been getting state and national attention in 2016!

In Spring 2016, we were proud to participate in the 2016 World Junior Tournament, co-hosted at the Ralph Englestad Arena and ICON Sports Center. This amazing opportunity would not be possible without your financial support and commitment to the Legends and Heroes Campaign!

Over the summer, ICON Sports Center was also awarded the 2016 Golden Egg Award from the North Dakota Recreation & Parks Association. The Golden Egg Award recognizes outstanding and innovative park projects.

In the Fall, ICON Sports Center was featured on the cover of the September/October 2016 issue of Rink Magazine. Rink Magazine, the insider's world of skating rinks and the rink industry, describes ICON Sports Center as a fountain

of youth hockey in North Dakota. Within the article, Wes Colborn, the supervisor of ICON Sports Center, expressed gratitude for the donor support behind the projectby stating, "the thing we're most proud of is that the community made this happen." To read the story, visit rinkmagazine.com.



## AN UPDATE ON THE CAMPAIGN TO BUILD A VETERANS MEMORIAL PARK

In 2016, many advancements have been made for the campaign project. The Grand Forks Park District constructed a necessary parking lot for park visitors and in effort to clear site lines for the memorial's location, a number of trees have been relocated. Also, a geotechnical study has been conducted to obtain soil samples to determine the need for excavation and infilling to ensure the stability of the memorial wall.

A concrete pad was created and the anchor from the U.S.S. Kiska, a navy ammunition storage ship that saw service in several conflicts, has been mounted. This display was made possible by the U.S. Naval History & Heritage Command; Mike Dobmeier; Senske & Son Transfer; Minnkota Power Cooperative, Inc; Grand Forks Park District; Strata Corporation; Anderson Steel Erection & Crane Service, Inc; United Industrial Coatings Fargo; Aj's Sandblasting & Painting; Opp Construction; International Brotherhood Of Electrical Workers Local 1426; Apollo Electric; and Stennes Granite.

Through campaign efforts, funds are being secured for the park along with 65 memorial stones purchased. Below are the naming opportunities still available.

## **HONORARY** & MEMORIAL **OPPORTUNITIES**

NAME OF AREA	GIFT AMOUNT	NAMING
Large Shelter	\$50,000	Available
Small Shelter 1	\$30,000	Red River Valley Motorcyclists
Small Shelter 2	\$30,000	Disabled American Veterans
		Chapter 2 Grand Forks
Small Shelter 3	\$30,000	Available
Small Shelter 4	\$30,000	Available
Army Bench	\$15,000	Krejci Family
Marine Bench	\$15,000	Available
Navy Bench	\$15,000	Available
Air Force Bench	\$15,000	Saddler Family
Coast Guard Bench	\$15,000	Available
Park Benches	\$10,000	Number Not Yet Determined
Park Bench 1	\$10,000	Disabled American Veterans
		Auxiliary Unit 2 Grand Forks
Park Bench 2	\$10,000	Available
Memorial Stones	\$200	Unlimited Number

#### **OFFICERS**

John Hanson, Chair Don Purpur, Vice-Chair Bob Beauchamp, Treasurer Keith Trzynka, Secretary

#### **BOARD OF DIRECTORS**

Steve Benson James Groven Roy Fillion Dennis Heap Dusty Hillebrand Larry Holweger Lou Lombardi Joel Medd Al Palmer Tom Saddler

#### **EX-OFFICIO MEMBERS**

Kyle Slivnik
E. Paul Smart

EX-OFFICIO MI
Mike Dobmeier
Brad Gengler Rory Grenier George Hellyer Tim Hughes Tom Kornell
Jill Nelson Bill Palmiscno Arnold Phillips Greg Vettel

## veterans memorial park

How we honor our veterans!

## about the campaign

Through community philanthropy and the efforts of supporters, the campaign committee will design, execute, and conduct a fundraising campaign toraise the necessary dollars to create and build a Veterans Memorial Park, this six-acre site, located NW of the Columbia Mall and adjacent to the roundabout at 24th Ave. South and 34th Street, into existence. It will be an outdoor gathering place for veterans, military members, families and the community to celebrate, recognize, remember, and honor the lives of those who are serving or have served in the U.S. Military.

## want more information?

Visit gfparksfoundation.org

to find campaign materials, upcoming fundraising events, donate online, give a gift, make a pledge, or learn how to get involved!





## choice health & fitness how we inspire health & happiness!

Four years after we opened the doors of Choice Health & Fitness to our community, we are still counting our blessings! Our Foundation, the Grand Forks Park District, and Altru Family YMCA are unbelievably thankful for the community support we continue to receive.

From expanding our senior programming to the creation of adaptive needs fitness classes, Choice Health & Fitness and Altru Family YMCA have continued to enhance the lives of our entire community. As promised from the beginning of the IMAGINE Campaign, we remain committed to inspiring health and happiness while improving the quality of life for our regional community.

We were honored in 2016 to have hosted amazing community group events at our facilities such as the Special Olympics Polar Plunge, Grand Am Basketball Tournaments, UND Men's and Women's Tennis, American Heart Association Heart Walk, and Wild Hog Marathon. Choice Health & Fitness and Altru Family YMCA are also humbled and excited to create other life-enriching, fun active events for the community, such as a Choice Health & Fitness Indoor/Outdoor Triathlon, Senior monthly outings/socials, a Firecracker Run, the YMCA Indoor Triathlon, and Family Zumbathons. This is all thanks to our donors' vision of a healthier Grand Forks!



Since Choice Health & Fitness opened in Fall 2012 and the Altru Family YMCA was renovated, we have been blessed to experience growth in membership numbers and increased community encouragement every year!

In 2016, Choice Health & Fitness averaged 5,032 memberships and 11,900 members. Through our continued strong partnership with the Altru Family YMCA, we averaged nearly 16,000 members in 2016!

This was made possible because of your belief in a healthier Grand Forks community, as well as your continued financial support and commitment to the IMAGINE Campaign!







Naming rights for Choice Health & Fitness provided by Choice Financial Group.



Aafedt, Brad & Gayle Aaker, Thomas Achen, David & Virginia Adam, Tammy Adams, James Adams, Steve & Darla Ahler, Scott

Alderson, Robert & Peggy

Allan, Michael Allen, Rose & Jon Alperovich, Tatiana Ames, Val & Vince Amiot, Glenn Amundson, Philip Andersen, Emerlee Andersen, Phyllis Anderson, Daniel Anderson, Gary Anderson, Jody Anderson, John & Ilene Anderson, Julie & Keith Anderson, Kent & Nancy Anderson, Paula Anderson, Richard

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Anderson, Scott

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Benson, Rachel & Travis Benthin, Tony & Kristi Bergom, Ronald & Sharon Bergsrud, Kent

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Berry, Brad & Suzanne Bethea, Jennifer & Jermaine

Bethke, Bob Bethke, Paul

Bina, Cassidy & Anthony Bjerke, Marilyn Bjorge, Marlyn Blackmore, Mae Marie Block, Richard & Laura

Block, Rick

Bloom, Wallace E. & Sara A.

Boettner, Peggy Bogan, Helen Bohm, James Bohn, Scott & Darci Bohnet,

Bollingberg, Karl & Twila Bollman, Jim & Ginny

Borg, Kurt

Borgstrom, Wayne & Julie Bostrom, Steven

Botnen, Karen & Willis Boub, Michael & Jennifer Bouvette, Marsha

Bowen, Jeff Bower, Robert Brakke, Leah

Brandt, Jamie & Mackensie Brandt, Tim & Courtney Brekke, David & Alice Brekke, Steve & Desilee Brewer, Bonnie & Michael Brewinski, John & Judy Brinkman, Flaine

Britton, Dave & Denise

Brockman, Ellen Feldman & Ronald

Brokke, L J & Jeanette Brokken, Anthony Brooke, Dalonda Brorby, Theresa Brorson, Stacey

Brosseau, James & Jolene

Brown, DL & JM Brown, Jade Brown, Lanea

Brown, Merrilee & Randy Brummond, Rich & Brenda Brutger, Eric & Kiersten Bryan, Joe and Rebecca Buchholz, Jodi

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Burris, LuAnn Burtness, Michael Butler, Karen

Byron, Eugene & Meredith Callahan, Rhonda Cameron, B.R. Camrud, Madelyn

Caoili, Dr. Henri Rommel & Analiza

Cariveau, Bruce Carlson, Elaine

Carlson, Kenneth & Barbara

Carlson, Pam Carlson, Judy

Carolin, Robert & Kirsten

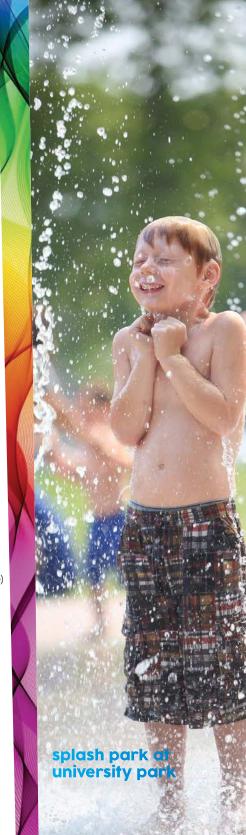
Carr. Kara Carroll, Brad & Amy Carson, Sharon

The following list represents the donors who gave in the calendar year of 2016 and before. If your name is not on the list but should be, please let us know. This was not our intention to leave anyone off the list. All donors are very important to us.

## splash-making donors

Carter, Pat & Scott Caulfield, Bob & Danelle Cebula, Krista Chaffee, Brad & Brandy Chan, Paul Charlesworth, James & Robbyn Chase, Bill & Laurie Chebaclo, Mohamed & Lama Christian, Tim Christianson, Kyle & Kati Christopherson, Debra & Dale Chu, Tony Clark, P. R. & T. A. B. Clayburgh, DDS, John Cleveland, Corey Clinton, Brent Close, Chad & Jessie Cofer, Kelly Coleman, Mary Combs, Gerald & Barbara Compton, Cres Conley, Dee Cook, Kristin & Dennis Cook, John & Agnes Cooley, Chad Costello, Brad & Kathy Cox, Linda Crary, Joe & Mary Crary, Tim & Sandy Cull, Robert & Edythe Cultice, Terry & Jo Dahl, Brian Dahl, Preston & Jeanmarie Dalglish, James Damle, Javant & Rohinee Danielski, Michael Danner, Barbara Dawes, Emily DeBeltz, Don & Marian Decker, Mark Degerstrom, Sean and Amy Denny, Duane & Lil Detienne, Chad & Shauna Detke, Kathy Devlin, Travis & Christina

Diederich, Doug & Elisa Diep, Julie & Binh Dilley, Deborah & Joel Dobrovolny, Sarah Dorsher, Mike Dufault, Jane & Jerome Duffy, Randal & Jenny Dullum, Terry & Ginny Durrani, Robina Dusek, DuWayne & Alanna Dusek, Terrie Dvorak, Donald Dvorak, Marlene Dvorak, Scott & Julie Dvorak, Terry Eagleson, Ward & Mary Edwards, Tom & Jackie Fickhof, John Eickman, Jeff & Dawn Eickman, Larry & Janet Eider, Jackie Elbert, Dennis & Dora Elsenberg, Daniel Emineth, Russell & Michelle Endres, Mike & Peggy Endres. Shawn & Jackie Endres, Nancy Engel, Crystal Erickson, Dennis Eriksmoen, Nathan Espegard, Duaine & Phyllis Fagerholt, James Fasbender, Jim & Clarisse (Reesie) Feller, Chris & Marv Fennell, Lorianne & Colin Fetsch, Janice Finck, Jim Fischer, James Fisk, Sue & Don Fjestad, Brian Foertsch, Brittany Folson, Ann & Barry Fontaine, David Fontes, Mary & Mathias Forness, Lloyd & Ramona





## big-hitting donors

Foss, Matt & Tiffany Foss, Virgil Fosse, Carol & Doug Fournier, James French, Dean & Michelle Fristad, James & Susan Fugazzi, Mike & Heidi Fulton, Jeremy & Kris Gabrielsen, Tom & Margy Gallagher, Karen Gambucci, Sergio & Eleanor Gardner, Jeremy Gates, Moine & Sharon Gaul. Joanne Geatz, Marc Geatz, Todd Geppert, Shelly Gershman, Hal & Kathleen Gerszewski, Eileen Gerszewski, Tammy & Wayne Gibbs, Dusty & Arlyce Gilbraith, Lvnn Gjellstad, Melissa Gjovig, Bruce Q. Glessner, Marci Glessner, Matthew & Mary Goetz, Duane & Patty Goetz, Tim Goodman, Bernice Goodman, Dan & Debra Goodman, Ron & Dana Gorder, Dean & Vicki Gordon, Vicki Gothberg, Danny, Rachel, Micah, McKenna.&Maren Graham, Gary & Dawn Grandall, Michael Grasser, Al & Chervl Greenberg, Chris & Skip Greenberg, Chris & Sonya Greendahl, Kim Grenier, Arlene Griggs, Patricia Grijalva, James & Theresa Grove, Nancy

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Hemming, Beth & Jeffrey
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Herbeck, Donald
Herbeck, Travis
Herbst, Jami
Herdegen, Donald J.
Hertel, Melbourne
Hertz, Jacob & Peggy
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Hettwer, Nancy
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Hovland, Bruce & Frances

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Iverson, Kevin & Lenae

Iverson, Robert, Jack, Jamie & Sheryl

Jackson, Dane & Carrie Jackson, Robert & Darlene Jacobi, Ellen

Jacobi, Ellen
Jacobson, Corinne
Jacobson, Sandra
Jarmusz, D
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Jelliff, Janice
Jeno, Susan & John
Jensen, Martha
Jimenez, Amanda
Johnson, Brenda
Johnson, Brian & Necole
Johnson, Chris & Melissa

Johnson, Ginger Johnson, James & Shirley Johnson, Jeff & Ruth Ann Johnson, Joel & Lori Johnson, Mike & Tori Johnson, Paula

Johnson, Gerald

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Kleinschmidt, Mike & Jan

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## 2017 best tips of the year! 40% North Dakota State Tax Credit

## **Tip for Businesses**

Business (C corporations, S corporations, estates, limited liability companies, trusts, and financial institutions) that pay ND income tax may take off 40% credit up to a total of \$10,000 for gifts to a qualified North Dakota endowment funds, just as the endowment funds offered through the Grand Forks Parks & Recreation Foundation. It is also possible to establish a Donor-Advised Endowment Fund, allowing the donor organization to give the maximum amount every year to their fund to receive the tax credit and then make grants from their fund throughout the year in the name of their company. Employees can vote on which nonprofit receives the grants every year and can also contribute to the fund, if management chooses. The credit may be carried forward for 3 additional tax years if it cannot all be used in one year.

## **Tip for Individuals**

Individuals may receive a state tax credit for a contribution of \$5,000 or more (lump sum or aggregate in one year) to a qualified North Dakota endowment fund, as well. The tax credit is 40% of the charitable deduction allowed by the IRS up to a maximum credit of \$10,000 per year per taxpayer of \$20,000 per year per couple filing jointly. Individuals can choose an existing Grand Forks Parks & Recreation Foundation fund or create their own endowment fund to determine where the grants go every year. The credit may be carried forward for 3 additional tax years if it cannot all be used in one year.



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