




See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form 990-PF



Department of the Treasury  
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

Do not enter Social Security numbers on this form as it may be made public. By law, the IRS cannot redact the information on the form.

Information about Form 990-PF and its instructions is at [www.irs.gov/form990pf](http://www.irs.gov/form990pf).


OMB No 1545-0052

2013

Open to Public Inspection

For calendar year 2013, or tax year beginning 01-01-2013 , and ending 12-31-2013

Name of foundation Latah County Community Foundation		<b>A Employer identification number</b>  82-0518701	
Number and street (or P O box number if mail is not delivered to street address) 1150 Alturas Drive		Room/suite	
City or town, state or province, country, and ZIP or foreign postal code Moscow, ID 83843		<b>B</b> Telephone number (see instructions)	
<b>G</b> Check all that apply <div><input type="checkbox"/> Initial return</div> <div><input type="checkbox"/> Initial return of a former public charity</div> <div><input type="checkbox"/> Final return</div> <div><input type="checkbox"/> Amended return</div> <div><input type="checkbox"/> Address change</div> <div><input type="checkbox"/> Name change</div>		<b>C</b> If exemption application is pending, check here <input type="checkbox"/>	
<b>H</b> Check type of organization <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		<b>D 1.</b> Foreign organizations, check here <input type="checkbox"/> <b>2.</b> Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/>	
<b>I</b> Fair market value of all assets at end of year (from Part II, col. (c), line 16) <input type="checkbox"/> \$ 725,499		<b>E</b> If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/>	
<b>J</b> Accounting method <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ (Part I, column (d) must be on cash basis.)		<b>F</b> If the foundation is in a 60-month termination under section 507(b)(1)(B), check here <input type="checkbox"/>	

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions) )		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)	23,911			
	2 Check <input checked="" type="checkbox"/> if the foundation is <b>not</b> required to attach Sch B				
	3 Interest on savings and temporary cash investments				
	4 Dividends and interest from securities. . . . .	22,343	22,343	22,343	
	5a Gross rents . . . . .				
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10	103,833			
	b Gross sales price for all assets on line 6a 998,372				
	7 Capital gain net income (from Part IV, line 2) . . .		103,833		
	8 Net short-term capital gain . . . . .			28,631	
	9 Income modifications . . . . .				
	10a Gross sales less returns and allowances				
	b Less Cost of goods sold . . . . .				
	c Gross profit or (loss) (attach schedule) . . . . .				
	11 Other income (attach schedule) . . . . .				
	12 <b>Total.</b> Add lines 1 through 11 . . . . .	150,087	126,176	50,974	
Operating and Administrative Expenses	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages . . . . .				
	15 Pension plans, employee benefits . . . . .				
	16a Legal fees (attach schedule) . . . . .				
	b Accounting fees (attach schedule) . . . . .	 700	350		700
	c Other professional fees (attach schedule) . . . . .	 6,444	6,444		6,444
	17 Interest . . . . .				
	18 Taxes (attach schedule) (see instructions)	 670	466		670
	19 Depreciation (attach schedule) and depletion . . .				
	20 Occupancy . . . . .				
	21 Travel, conferences, and meetings . . . . .				
	22 Printing and publications . . . . .				
	23 Other expenses (attach schedule) . . . . .	 887			887
	24 <b>Total operating and administrative expenses.</b> Add lines 13 through 23 . . . . .	8,701	7,260		8,701
	25 Contributions, gifts, grants paid . . . . .	69,557			69,557
	26 <b>Total expenses and disbursements.</b> Add lines 24 and 25	78,258	7,260		78,258
	27 Subtract line 26 from line 12				
	a <b>Excess of revenue over expenses and disbursements</b>	71,829			
	b <b>Net investment income</b> (if negative, enter -0-)		118,916		
	c <b>Adjusted net income</b> (if negative, enter -0-)			50,974	

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions )	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing . . . . .	17,489	5,338	5,338
	2	Savings and temporary cash investments . . . . .	11,400	30,109	30,109
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable . . . . .			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions) . . . . .			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use . . . . .			
	9	Prepaid expenses and deferred charges . . . . .	286		
	10a	Investments—U S and state government obligations (attach schedule)			
	b	Investments—corporate stock (attach schedule) . . . . .	653,636		
	c	Investments—corporate bonds (attach schedule). . . . .			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans . . . . .			
	13	Investments—other (attach schedule) . . . . .		690,052	690,052
	14	Land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	15	Other assets (describe ▶ _____)			
	16	<b>Total assets</b> (to be completed by all filers—see the instructions Also, see page 1, item I)	682,811	725,499	725,499
Liabilities	17	Accounts payable and accrued expenses . . . . .	619	619	
	18	Grants payable . . . . .			
	19	Deferred revenue . . . . .			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule) . . . . .			
	22	Other liabilities (describe ▶ _____)			
	23	<b>Total liabilities</b> (add lines 17 through 22) . . . . .	619	619	
Net Assets or Fund Balances		<b>Foundations that follow SFAS 117, check here</b> ▶ <input type="checkbox"/> <b>and complete lines 24 through 26 and lines 30 and 31.</b>			
	24	Unrestricted . . . . .			
	25	Temporarily restricted . . . . .			
	26	Permanently restricted . . . . .			
		<b>Foundations that do not follow SFAS 117, check here</b> ▶ <input checked="" type="checkbox"/> <b>and complete lines 27 through 31.</b>			
	27	Capital stock, trust principal, or current funds . . . . .	682,192	724,880	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	<b>Total net assets or fund balances</b> (see page 17 of the instructions) . . . . .	682,192	724,880	
	31	<b>Total liabilities and net assets/fund balances</b> (see page 17 of the instructions) . . . . .	682,811	725,499	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return) . . . . .	1	682,192
2	Enter amount from Part I, line 27a . . . . .	2	71,829
3	Other increases not included in line 2 (itemize) ▶ _____	3	13,449
4	Add lines 1, 2, and 3 . . . . .	4	767,470
5	Decreases not included in line 2 (itemize) ▶ _____	5	42,590
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . . . . .	6	724,880

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co )		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr )	(d) Date sold (mo , day, yr )
1 a Capital Gain Dividends				
b				
c				
d				
e				
(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)	
a				
b			13,855	
c				
d				
e				
Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(i) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))	
(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any		
a				
b				
c				
d				
e				
2 Capital gain net income or (net capital loss)		{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	103,833
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6)  If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8 . . . . .			3	28,631

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income )

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2012	86,342	552,446	0 15629
2011	81,708	684,481	0 11937
2010	31,522	678,110	0 04649
2009	27,600	642,513	0 04296
2008			

2 Total of line 1, column (d). . . . .	2	0 36510
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years . . . .	3	0 09128
4 Enter the net value of noncharitable-use assets for 2013 from Part X, line 5. . . . .	4	
5 Multiply line 4 by line 3. . . . .	5	
6 Enter 1% of net investment income (1% of Part I, line 27b). . . . .	6	1,189
7 Add lines 5 and 6. . . . .	7	1,189
8 Enter qualifying distributions from Part XII, line 4. . . . .	8	78,258

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See  
the Part VI instructions

<b>Part VI    Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)</b>		
<b>1a</b> Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1		
Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)		
<b>b</b> Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input checked="" type="checkbox"/> and enter 1% of Part I, line 27b . . . . .	<b>1</b>	1,189
<b>c</b> All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b)		
<b>2</b> Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>2</b>	
<b>3</b> Add lines 1 and 2. . . . .	<b>3</b>	1,189
<b>4</b> Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	<b>4</b>	
<b>5</b> <b>Tax based on investment income.</b> Subtract line 4 from line 3. If zero or less, enter -0- . . . . .	<b>5</b>	1,189
<b>6</b> Credits/Payments		
<b>a</b> 2013 estimated tax payments and 2012 overpayment credited to 2013	<b>6a</b>	
<b>b</b> Exempt foreign organizations—tax withheld at source . . . . .	<b>6b</b>	
<b>c</b> Tax paid with application for extension of time to file (Form 8868)	<b>6c</b>	
<b>d</b> Backup withholding erroneously withheld . . . . .	<b>6d</b>	
<b>7</b> Total credits and payments. Add lines 6a through 6d. . . . .	<b>7</b>	
<b>8</b> Enter any <b>penalty</b> for underpayment of estimated tax. Check here <input checked="" type="checkbox"/> if Form 2220 is attached	<b>8</b>	5
<b>9</b> <b>Tax due.</b> If the total of lines 5 and 8 is more than line 7, enter <b>amount owed</b> . . . . .	<b>9</b>	1,194
<b>10</b> <b>Overpayment.</b> If line 7 is more than the total of lines 5 and 8, enter the <b>amount overpaid</b> . . . . .	<b>10</b>	
<b>11</b> Enter the amount of line 10 to be <b>Credited to 2014 estimated tax</b> <b>Refunded</b>	<b>11</b>	

<b>Part VII-A    Statements Regarding Activities</b>			
<b>1a</b> During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign? . . . . .	<b>1a</b>	<b>Yes</b>	<b>No</b>
<b>b</b> Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)? . . . . . <i>If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.</i>	<b>1b</b>		<b>No</b>
<b>c</b> Did the foundation file <b>Form 1120-POL</b> for this year?. . . . .	<b>1c</b>		<b>No</b>
<b>d</b> Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: <b>(1)</b> On the foundation  \$ _____ <b>(2)</b> On foundation managers  \$ _____			
<b>e</b> Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers  \$ _____			
<b>2</b> Has the foundation engaged in any activities that have not previously been reported to the IRS? . . . . . <i>If "Yes," attach a detailed description of the activities.</i>	<b>2</b>		<b>No</b>
<b>3</b> Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? <i>If "Yes," attach a conformed copy of the changes</i> . . . . .	<b>3</b>		<b>No</b>
<b>4a</b> Did the foundation have unrelated business gross income of \$1,000 or more during the year?. . . . .	<b>4a</b>		<b>No</b>
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?. . . . .	<b>4b</b>		<b>No</b>
<b>5</b> Was there a liquidation, termination, dissolution, or substantial contraction during the year? . . . . . <i>If "Yes," attach the statement required by General Instruction T.</i>	<b>5</b>		<b>No</b>
<b>6</b> Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument? . . . . .	<b>6</b>		<b>No</b>
<b>7</b> Did the foundation have at least \$5,000 in assets at any time during the year? <i>If "Yes," complete Part II, col. (c), and Part XV.</i>	<b>7</b>	<b>Yes</b>	
<b>8a</b> Enter the states to which the foundation reports or with which it is registered (see instructions) ID _____			
<b>b</b> If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? <i>If "No," attach explanation.</i>	<b>8b</b>	<b>Yes</b>	
<b>9</b> Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2013 or the taxable year beginning in 2013 (see instructions for Part XIV)? <i>If "Yes," complete Part XIV</i> . . . . .	<b>9</b>		<b>No</b>
<b>10</b> Did any persons become substantial contributors during the tax year? <i>If "Yes," attach a schedule listing their names and addresses.</i>	<b>10</b>		<b>No</b>

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	
Website address ▶ <u>www.latahfoundation.org</u>				
14	The books are in care of ▶ <u>Jay Pengilly</u> Telephone no ▶ <u>(208) 301-4871</u> Located at ▶ <u>C/O 1150 Alturas Dr STE 104 Moscow ID</u> ZIP +4 ▶ <u>83843</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of <b>Form 1041</b> —Check here . . . . . ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the year . . . . . ▶	15		
16	At any time during calendar year 2013, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16	Yes	No
See instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country ▶				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)?. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (6) Agree to pay money or property to a government official? ( <b>Exception.</b> Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days ). . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b	If any answer is "Yes" to 1a(1)–(6), did <b>any</b> of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)?. . . Organizations relying on a current notice regarding disaster assistance check here. . . . . ▶ <input type="checkbox"/>	1b		No
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2013?. . . . .	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2013, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2013?. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to <b>all</b> years listed, answer "No" and attach statement—see instructions ). . . . .	2b		No
c	If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?. . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b	If "Yes," did it have excess business holdings in 2013 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? ( <i>Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2013.</i> ). . . . .	3b		No
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2013?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a

During the year did the foundation pay or incur any amount to

(1)

Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

Yes

No

(2)

Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?

Yes

No

(3)

Provide a grant to an individual for travel, study, or other similar purposes?

Yes

No

(4)

Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1 ), (2), or (3), or section 4940(d)(2)? (see instructions).

Yes

No

(5)

Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

Yes

No

b

If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

5b

No

Organizations relying on a current notice regarding disaster assistance check here.

c

If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

Yes

No

If "Yes," attach the statement required by Regulations section 53.4945–5(d).

6a

Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

Yes

No

b

Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

No

If "Yes" to 6b, file Form 8870.

7a

At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

Yes

No

b

If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?

7b

No

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1

List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
See Additional Data Table				

2

Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total

number of other employees paid over \$50,000.

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services. . . . .		

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1	
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See page 24 of the instructions	
3	
Total. Add lines 1 through 3 . . . . .	



Part X

Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities. . . . .	1a	0
b	Average of monthly cash balances. . . . .	1b	0
c	Fair market value of all other assets (see instructions). . . . .	1c	0
d	Total (add lines 1a, b, and c). . . . .	1d	0
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). . . . .	1e	0
2	Acquisition indebtedness applicable to line 1 assets. . . . .	2	
3	Subtract line 2 from line 1d. . . . .	3	0
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions). . . . .	4	0
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	0
6	Minimum investment return. Enter 5% of line 5. . . . .	6	0

Part XI

Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6. . . . .	1	
2a	Tax on investment income for 2013 from Part VI, line 5. . . . .	2a	1,189
b	Income tax for 2013 (This does not include the tax from Part VI ). . . . .	2b	
c	Add lines 2a and 2b. . . . .	2c	1,189
3	Distributable amount before adjustments Subtract line 2c from line 1. . . . .	3	1,189
4	Recoveries of amounts treated as qualifying distributions. . . . .	4	
5	Add lines 3 and 4. . . . .	5	1,189
6	Deduction from distributable amount (see instructions). . . . .	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1. . . . .	7	0

Part XII

Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26. . . . .	1a	78,258
b	Program-related investments—total from Part IX-B. . . . .	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes. . . . .	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required). . . . .	3a	
b	Cash distribution test (attach the required schedule). . . . .	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	78,258
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions). . . . .	5	1,189
6	Adjusted qualifying distributions. Subtract line 5 from line 4. . . . .	6	77,069
Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years			

Part XIII

Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2012	(c) 2012	(d) 2013
1 Distributable amount for 2013 from Part XI, line 7				0
2 Undistributed income, if any, as of the end of 2013				
a Enter amount for 2012 only. . . . .				
b Total for prior years 20____, 20____, 20____				
3 Excess distributions carryover, if any, to 2013				
a From 2008. . . . .				
b From 2009. . . . .				
c From 2010. . . . .				
d From 2011. . . . .				48,628
e From 2012. . . . .				86,546
f Total of lines 3a through e. . . . .	135,174			
4 Qualifying distributions for 2013 from Part XII, line 4 ▶ \$ 78,258				
a Applied to 2012, but not more than line 2a				
b Applied to undistributed income of prior years (Election required—see instructions). . . . .				
c Treated as distributions out of corpus (Election required—see instructions). . . . .	0			
d Applied to 2013 distributable amount. . . . .				
e Remaining amount distributed out of corpus	78,258			
5 Excess distributions carryover applied to 2013 (If an amount appears in column (d), the same amount must be shown in column (a).)				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	213,432			
b Prior years' undistributed income Subtract line 4b from line 2b. . . . .				
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed. . . . .				
d Subtract line 6c from line 6b Taxable amount—see instructions . . . . .				
e Undistributed income for 2012 Subtract line 4a from line 2a Taxable amount—see instructions . . . . .				
f Undistributed income for 2013 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2014 . . . . .				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see instructions). . . . .				
8 Excess distributions carryover from 2008 not applied on line 5 or line 7 (see instructions). . .				
9 Excess distributions carryover to 2014. Subtract lines 7 and 8 from line 6a . . . . .	213,432			
10 Analysis of line 9				
a Excess from 2009. . . .				
b Excess from 2010. . . .				
c Excess from 2011. . . .				48,628
d Excess from 2012. . . .				86,546
e Excess from 2013. . . .				78,258

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2013, enter the date of the ruling. . . . .

• Check box to indicate whether the organization is a private operating foundation described in section 14942(j)(3) or 14942(j)(5)

Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed . . . . .	Tax year	Prior 3 years			(e) Total
	(a) 2013	(b) 2012	(c) 2011	(d) 2010	
85% of line 2a . . . . .					
Qualifying distributions from Part XII, line 4 for each year listed . . . . .					
Amounts included in line 2c not used directly for active conduct of exempt activities . . . . .					
Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c . . . . .					

Complete 3a, b, or c for the alternative test relied upon					
"Assets" alternative test—enter					
(1) Value of all assets . . . . .					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . .					
"Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties). . . .					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . .					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

**1. Information Regarding Foundation Managers:**

**a** List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2) )

• List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

Check here ☐ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2 a, b, c, and d.

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed

Board of Directors  
PO Box 9049  
Moscow, ID 83843  
(208) 301-4871

**b** The form in which applications should be submitted and information and materials they should include

All grant applications must include the following information 1 Signed Grant Application Summary Form 2 A Proposal Narrative as outlined in the application information 3 All attachments as outlined in the application information 4 The grant application shall be limited to four (4) pages plus your current IRS determination letter and the one-page budget 5 All applications must be submitted electronically to our website Electronic submissions must be in the form of pdf files containing the above information 6 In addition to the electronic application, one (1) printed copy must be mailed to our Post Office address The printed copy must also meet the above requirements

**c** Any submission deadlines  
April 20, 2012 and October 19, 2012

**d** Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Applicant must be a public charity with current, active tax-exempt status, including school districts and municipalities or be a public entity under IRS Code Section 170 or 2055. Application may not come from citizens for a charity, but must come from the charity itself. Applications from unincorporated groups and associations will be considered only if another tax-exempt charitable group is willing to serve as their sponsor. The Foundation does not make grants for on-going support (including wages or salaries), fees for consultants, debt retirement, direct lobbying activities, endowments, individuals, private or parochial education, sectarian religious purposes, or research. The Foundation does not pay direct or indirect overhead, or facilities and administration costs.

Part XV

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total . . . . .			3a	69,557
b Approved for future payment				
Total . . . . .			3b	

Enter gross amounts unless otherwise indicated

## Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes


Form **990-PF** (2013)



Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation


(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
Gayle Anderson	President 5 00	0		
1291 Sather Road Genesee, ID 83832				
Kathryn Bonzo	Director 2 00	0		
1148 Highland Moscow, ID 83843				
Lauren Fins	Director 2 00	0		
1009 Tolo Trail Moscow, ID 83843				
Kym Dahl	Director 2 00	0		
518 East B Street Moscow, ID 83843				
Mike Gaffney	Vice President 2 00	0		
506 East A Street Moscow, ID 83843				
Wayne Gash	Director 2 00	0		
General Delivery Troy, ID 83871				
Jay Pengilly	Treasurer 5 00	0		
1136 Mountain View Road Moscow, ID 83843				
Annette Schenck	Director 2 00	0		
1010 Desjardin Road Deary, ID 83823				
Mary Silvernale-Shook	Director 2 00	0		
1064 Greenview Lane Moscow, ID 83843				
Jeff Sowle	Director 2 00	0		
901 East B Street Moscow, ID 83843				
Vickie Fadness	Secretary 2 00	0		
707 Grant Street Genesee, ID 83832				
Cliff Swanson	Director 2 00	0		
1121 Lamb Road Troy, ID 83871				

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment


Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
Moscow Giving Circle PO Box 8938 Moscow, ID 83843	None		Grants to My Own Home, Backyard Harvest, Palouse Land Trust, Family Promise and Willow Center	18,240
Alternative Giving Market of the Pa General Delivery Moscow, ID 83843	None		The Alternative Giving Market of the Palouse provides residents of the Palouse a meaningful alternative to holiday gift giving and an opportunity to support local non-profits	17,671
Festival Dance PO Box 442403 Moscow, ID 83843	None		Present outreach educational program by Ache Brasil, music and dance of Brazil for 800-1000 3rd and 4th grade Latah County students bussed to Beasley, plus supplemental activities with the schools	1,000
Genesee Food Bank 732 West Walnut Genesee, ID 83832	None	none	To purchase food for the food bank to distribute to needy individuals	500
Humane Society of the Palouse 2019 E White Ave Moscow, ID 83843	None	none	Support the work of their no kill animal shelter, and spay/neuter program	900
JK Good Samaritan Food Bank 614 Main Street Kendrick, ID 83537	None		To purchase food for the food bank, which will be distributed to needy individuals in the community	1,000
Juliaetta-Kendrick Foundation PO Box 37 Kendrick, ID 83537	None		multi-phase external brick repair project to the Kendrick Fraternal Temple Building Phase 2 on upper SW 32-foot high wall	3,500
Kenworthy Performing Arts Centre 508 S Main St Moscow, ID 83843	None		Allowable purposes in KPAC's mission to bring arts and culture to the Palouse area	700
Moscow Food Bank 711 Fairview Drive Moscow, ID 83843	None		Purchase food for the food bank for distribution to needy individuals in the community	500
PCEI 1040 Rodeo Drive Moscow, ID 83843	None		Palouse barn quilt project support week-long summer camp to initiate a barn quilt trail in Latah County Camp will be focused on history, heritage of Palouse Camper will design and paint three plywood blocks	500
Potlatch Food Bank 195 6th St Room 102 Potlatch, ID 83855	None		purchase food for food bank to distribute to need individuals in the community	500
Rendezvous in Moscow PO Box 9067 Moscow, ID 83843	None		Purchase sandwich boards, fencing provisions, and tents for Rendezvous for Kids	1,300
Troy Food Bank 102 Sixth Street Troy, ID 83871	None		purchase food for the food bank for distribution to needy individuals in the community	500
Idaho Rep Theatre 875 Perimeter Drive Moscow, ID 83843	None		Support IRTY Company featuring 20 local youth performing in the Merry Wives of Windsor, a half-priced, family-friendly production by Jack and the Beanstalk, and summer drama camps for youth	1,000
Latah Trail Foundation Inc PO Box 9344 Moscow, ID 83843	None		Design, fabrication and installation of information/interpretive sign at the trailhead located at Carmichael Road in Latah County	700
<b>Total . . . . .</b>  <b>3a</b>				69,557



Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
Palouse Habitat for Humanity PO Box 3054 Moscow, ID 83843	None		Assist in the construction of affordable housing for low-income individuals	700
Moscow Tree Commission City Hall Moscow, ID 83843	None		Funding to print a tree planting brochure to assist in the planting and caring for trees to develop an urban forest throughout the city	170
Latah County Historical Society 327 East 2nd Street Moscow, ID 83843	None		Aid in the operation of the museum and preservation of artifacts	700
Spud Hill Area Res Econ Dev 401 Line St Deary, ID 83823	None		Assist in the purchase of an electronic reader board for the City of Deary, Idaho	200
Palouse Ice Rink 1021 Harold Street Moscow, ID 83843	None		Increase public safety by purchase of Basic Zoll Automatic External Defibrillator (AED), wall mount bracket, and hardware	1,500
Boys Scouts - Inland NW Chapter 411 Boy Scout Way Spokane, WA 99201	None		Fund the remaining cost of building a new Adirondack cabin at Camp Grizzly to replace canvas tents	1,500
Friends of the Troy Comm Library 402 S Main St Troy, ID 83871	None		Complete Phase II of the Troy library renewal project by renovating the circulation desk, adding new cabinets and shelving, purchasing two rolling shelves, and new signage	1,700
Family Promise of the Palouse Inc PO Box 9389 Moscow, ID 83843	None		Prepare Day Care Center including handicap access, two computers, software and a printer/copier	3,300
Heart of the Arts Inc 412 E Third St Moscow, ID 83843	None		Installation of an automatic door opener on SW entrance for accessibility for new parking lot on the west end	2,000
Moscow Charter School 1723 Eat F Street Moscow, ID 83843	None		Add a free-standing climbing wall to the playground	2,616
Backyard Harvest PO Box 9783 Moscow, ID 83843	None		To increase the amount of fresh, healthy, locally grown foods collected and shared with our neighbors in need	900
Deary Food Bank 408 Line St Deary, ID 83823	None		Purchase food for the food bank	500
Friends of the Moscow Library 110 S Jefferson St Moscow, ID 83843	None		Equip newly constructed atron plaza with lights, benches, information kiosk and trash receptacle and completing gardens surrounding the plaza	1,500
UI Prichard Art Gallery 414 S Main Street Moscow, ID 83843	None		Rental fee and transportation expenses to host contemporary Native American art exhibit "Comic Art Indigene" scheduled for Oct /Nov 2013	2,000
Sojourner's Alliance 627 N Van Buren St Moscow, ID 83843	None		Repairs to low-income units, women's units and both family units	1,000
<b>Total . . . . .</b>  <b>3a</b>				69,557

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a</b> <i>Paid during the year</i>				
Troy Elementary School 102 W 5th Street Troy, ID 83871	None		Outdoor science program for 6th grade, Science in Your Own Backyard	760
<b>Total . . . . .</b>  <b>3a</b>				69,557

**TY 2013 Accounting Fees Schedule****Name:** Latah County Community Foundation**EIN:** 82-0518701**Software ID:** 13000170**Software Version:** 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Accounting fee	700	350	0	700

## TY 2013 Investments - Other Schedule

**Name:** Latah County Community Foundation

**EIN:** 82-0518701

**Software ID:** 13000170

**Software Version:** 2013v3.1

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
Mutual Funds	FMV	690,052	690,052

## TY 2013 Other Expenses Schedule

**Name:** Latah County Community Foundation

**EIN:** 82-0518701

**Software ID:** 13000170

**Software Version:** 2013v3.1

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Bank charges	305			305
Office supplies	309			309
Operations	203			203
Web hosting	70			70

## TY 2013 Other Professional Fees Schedule

**Name:** Latah County Community Foundation

**EIN:** 82-0518701

**Software ID:** 13000170

**Software Version:** 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Investment advisory fees	6,444	6,444	0	6,444

**TY 2013 Taxes Schedule****Name:** Latah County Community Foundation**EIN:** 82-0518701**Software ID:** 13000170**Software Version:** 2013v3.1

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Federal excise tax	204			204
Foreign Income taxes	466	466		466