

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.
▶ Go to www.irs.gov/Form990PF for instructions and the latest information

OMB No 1545-0052

2017

Open to Public Inspection

For calendar year 2017 or tax year beginning 11/01, 2017, and ending 10/31, 2018

SOUTHWEST IDAHO LEGACY ORGANIZATION
PO BOX 1358
CALDWELL, ID 83606-1358

A Employer identification number
82-0200892B Telephone number (see instructions)
208-459-0021C If exemption application is pending, check here ☐ bD 1 Foreign organizations, check here ☐2 Foreign organizations meeting the 85% test, check here and attach computation ☐E If private foundation status was terminated under section 507(b)(1)(A), check here ☐F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity
☐ Final return ☐ Amended return
☐ Address change ☐ Name change

H Check type of organization ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, column (c), line 16)
▶ \$ 606,826.

J Accounting method ☐ Cash ☒ Accrual
☐ Other (specify) _____
(Part I, column (d) must be on cash basis)

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)

1 Contributions, gifts, grants, etc., received (attach schedule)

400.

2 Check ☒ if the foundation is not required to attach Sch B

3 Interest on savings and temporary cash investments

7,894.

7,894.

7,894.

4 Dividends and interest from securities

20,094.

20,094.

20,094.

5a Gross rents

14,768.

14,768.

14,768.

b Net rental income or (loss) 7,708.

6a Net gain or (loss) from sale of assets not on line 10

3,885.

b Gross sales price for all assets on line 6a 25,743.

7 Capital gain net income (from Part IV, line 2)

3,885.

8 Net short term capital gain

3,885.

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 Total Add lines 1 through 11

47,041.

46,641.

46,641.

13 Compensation of officers, directors, trustees, etc.

0.

14 Other employee salaries and wages

15 Pension plans, employee benefits

16a Legal fees (attach schedule)

b Accounting fees (attach sch) SEE ST 1

2,250.

2,250.

2,250.

c Other professional fees (attach sch)

17 Interest

18 Taxes (attach schedule)(see instrs) SEE \$TM 2

2,559.

2,559.

2,559.

19 Depreciation (attach schedule) and depletion

20 Occupancy

21 Travel, conferences, and meetings

22 Printing and publications

23 Other expenses (attach schedule)

SEE STATEMENT 3

8,121.

8,121.

8,121.

24 Total operating and administrative expenses Add lines 13 through 23

12,930.

12,930.

12,930.

25 Contributions, gifts, grants paid

PART XV

45,800.

45,800.

26 Total expenses and disbursements Add lines 24 and 25

58,730.

12,930.

12,930.

45,800.

27 Subtract line 26 from line 12

a Excess of revenue over expenses and disbursements

-11,689.

b Net investment income (if negative, enter -0-)

33,711.

c Adjusted net income (if negative, enter -0-)

33,711.

REVENUE

ADMINISTRATIVE AND EXPENSES

RECEIVED

MAR 11 2019

OGDEN, UT

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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		24,161.	13,789.	13,789.
	2	Savings and temporary cash investments		5,084.	5,072.	5,072.
	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 sch)				
		Less: allowance for doubtful accounts				
	8	Inventories for sale or use				
	9	Prepaid expenses and deferred charges		281.	2,149.	2,149.
	10a	Investments — U.S. and state government obligations (attach schedule)				
	b	Investments — corporate stock (attach schedule) STATEMENT 4		31,314.	30,019.	30,019.
	c	Investments — corporate bonds (attach schedule) STATEMENT 5		141,583.	134,638.	134,638.
	11	Investments — land, buildings, and equipment basis				
	Less: accumulated depreciation (attach schedule)					
12	Investments — mortgage loans					
13	Investments — other (attach schedule) STATEMENT 6		440,451.	421,129.	421,129.	
14	Land, buildings, and equipment basis					
	Less: accumulated depreciation (attach schedule)					
15	Other assets (describe SEE STATEMENT 7)			30.	30.	
16	Total assets (to be completed by all filers — see the instructions. Also, see page 1, item I.)		642,874.	606,826.	606,826.	
LIABILITIES	17	Accounts payable and accrued expenses		184.	35.	
	18	Grants payable				
	19	Deferred revenue				
	20	Loans from officers, directors, trustees, & other disqualified persons				
	21	Mortgages and other notes payable (attach schedule)				
	22	Other liabilities (describe)				
	23	Total liabilities (add lines 17 through 22)		184.	35.	
NET ASSETS OR FUND BALANCES		Foundations that follow SFAS 117, check here and complete lines 24 through 26, and lines 30 and 31. ☒				
	24	Unrestricted		642,690.	606,791.	
	25	Temporarily restricted				
	26	Permanently restricted				
		Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ☐				
	27	Capital stock, trust principal, or current funds				
	28	Paid-in or capital surplus, or land, bldg., and equipment fund				
	29	Retained earnings, accumulated income, endowment, or other funds				
	30	Total net assets or fund balances (see instructions)		642,690.	606,791.	
	31	Total liabilities and net assets/fund balances (see instructions)		642,874.	606,826.	

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	642,690.
2	Enter amount from Part I, line 27a	2	-11,689.
3	Other increases not included in line 2 (itemize) SEE STATEMENT 8	3	1.
4	Add lines 1, 2, and 3	4	631,002.
5	Decreases not included in line 2 (itemize) SEE STATEMENT 9	5	24,211.
6	Total net assets or fund balances at end of year (line 4 minus line 5) — Part II, column (b), line 30	6	606,791.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse, or common stock, 200 shares MLC Company)		(b) How acquired P — Purchase D — Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1 a SEE STATEMENT 10				
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			
c			
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
(i) FMV 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	3,885.
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	3,885.

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 doesn't qualify under section 4940(e). Do not complete this part.

(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))
2016	44,132.	627,355.	0.070346
2015	31,647.	591,400.	0.053512
2014	35,259.	620,115.	0.056859
2013	29,827.	624,298.	0.047777
2012	28,432.	588,908.	0.048279

2 Total of line 1, column (d)	2	0.276773
3 Average distribution ratio for the 5-year base period — divide the total on line 2 by 5 0, or by the number of years the foundation has been in existence if less than 5 years	3	0.055355
4 Enter the net value of noncharitable-use assets for 2017 from Part X, line 5	4	637,717.
5 Multiply line 4 by line 3	5	35,301.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	337.
7 Add lines 5 and 6	7	35,638.
8 Enter qualifying distributions from Part XII, line 4	8	45,800.

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.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 – see instructions)

1 a Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter 'N/A' on line 1			
Date of ruling or determination letter _____ (attach copy of letter if necessary – see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☒ and enter 1% of Part I, line 27b		1	337.
c All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only, others, enter -0-)		2	0.
3 Add lines 1 and 2		3	337.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only, others, enter -0-)		4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		5	337.
6 Credits/Payments			
a 2017 estimated tax pmts and 2016 overpayment credited to 2017	6 a	781.	
b Exempt foreign organizations – tax withheld at source	6 b		
c Tax paid with application for extension of time to file (Form 8868)	6 c		
d Backup withholding erroneously withheld	6 d		
7 Total credits and payments. Add lines 6a through 6d		7	781.
8 Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached		8	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	0.
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid		10	444.
11 Enter the amount of line 10 to be Credited to 2018 estimated tax	444.	Refunded	11
			0.

Part VII-A Statements Regarding Activities

	Yes	No
1 a 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?		X
b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition		X
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		
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ 0. (2) On foundation managers \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If 'Yes,' attach a detailed description of the activities		X
3 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? If 'Yes,' attach a conformed copy of the changes		X
4 a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If 'Yes,' attach the statement required by General Instruction T		X
6 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?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If 'Yes,' complete Part II, col (c), and Part XV	X	
8 a Enter the states to which the foundation reports or with which it is registered. See instructions		
ID		
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? If 'No,' attach explanation	X	
9 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 2017 or the tax year beginning in 2017? See the instructions for Part XIV. If 'Yes,' complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If 'Yes,' attach a schedule listing their names and addresses		X

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Part VII-A Statements Regarding Activities (continued)

	Yes	No
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	X
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	X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address <u>WWW.SILOCARES.ORG</u>	13	X
14 The books are in care of <u>DEBRA L VIS</u> Telephone no <u>208-250-2256</u> Located at <u>PO BOX 1358 CALDWELL ID</u> ZIP + 4 <u>83606-1358</u>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 — check here and enter the amount of tax-exempt interest received or accrued during the year <u>N/A</u>	15	N/A
16 At any time during calendar year 2017, 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	X
See the instructions for exceptions and filing requirements for FinCEN Form 114. 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
1 a 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?	☐ Yes ☒ No	
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person?	☐ Yes ☒ No	
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?	☐ Yes ☒ No	
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?	☐ Yes ☒ 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)?	☐ Yes ☒ No	
(6) Agree to pay money or property to a government official? (Exception. 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)	☐ Yes ☒ No	
b If any answer is 'Yes' to 1a(1)–(6), did any 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 instructions Organizations relying on a current notice regarding disaster assistance, check here ☐	1 b	N/A
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 2017?	1 c	X
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 2017, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2017? If 'Yes,' list the years <u>20 __ , 20 __ , 20 __ , 20 __</u>	☐ Yes ☒ No	
b Are there any years listed in 2a for which the foundation is not 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 all years listed, answer 'No' and attach statement — see instructions)	2 b	N/A
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here <u>20 __ , 20 __ , 20 __ , 20 __</u>		
3 a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?	☐ Yes ☒ No	
b If 'Yes,' did it have excess business holdings in 2017 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? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2017)	3 b	N/A
4 a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4 a	X
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 2017?	4 b	X

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Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)**5 a** 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 4945(d)(4)(A)? 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

5 b N/A

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?N/A ☐ Yes ☐ No

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

6 a 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?

6 b X

If 'Yes' to 6b, file Form 8870

7 a 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?

N/A

7 b

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors**1** List all officers, directors, trustees, and 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 STATEMENT 11		0.	0.	0.

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

0

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		0

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 N/A	
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 N/A	
2	
All other program-related investments See instructions	
3	
Total. Add lines 1 through 3	0.

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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	1 a	623,285.
b	Average of monthly cash balances	1 b	24,043.
c	Fair market value of all other assets (see instructions)	1 c	100.
d	Total (add lines 1a, b, and c)	1 d	647,428.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1 e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	647,428.
4	Cash deemed held for charitable activities. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	9,711.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5	637,717.
6	Minimum investment return. Enter 5% of line 5	6	31,886.

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	31,886.
2 a	Tax on investment income for 2017 from Part VI, line 5	2 a	337.
b	Income tax for 2017 (This does not include the tax from Part VI)	2 b	
c	Add lines 2a and 2b	2 c	337.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3	31,549.
4	Recoveries of amounts treated as qualifying distributions	4	
5	Add lines 3 and 4	5	31,549.
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	31,549.

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	1 a	45,800.
b	Program-related investments — total from Part IX-B	1 b	
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)	3 a	
b	Cash distribution test (attach the required schedule)	3 b	
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4	45,800.
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	337.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6	45,463.

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 2016	(c) 2016	(d) 2017
1 Distributable amount for 2017 from Part XI, line 7				31,549.
2 Undistributed income, if any, as of the end of 2017				
a Enter amount for 2016 only			5,870.	
b Total for prior years 20__, 20__, 20__		0.		
3 Excess distributions carryover, if any, to 2017				
a From 2012				
b From 2013				
c From 2014				
d From 2015				
e From 2016				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2017 from Part XII, line 4 ▶ \$ 45,800.				
a Applied to 2016, but not more than line 2a			5,870.	
b Applied to undistributed income of prior years (Election required — see instructions)		0.		
c Treated as distributions out of corpus (Election required — see instructions)	0.			
d Applied to 2017 distributable amount				31,549.
e Remaining amount distributed out of corpus	8,381.			
5 Excess distributions carryover applied to 2017 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	8,381.			
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
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		0.		
d Subtract line 6c from line 6b Taxable amount — see instructions		0.		
e Undistributed income for 2016 Subtract line 4a from line 2a Taxable amount — see instructions			0.	
f Undistributed income for 2017 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2018				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required — see instructions)	0.			
8 Excess distributions carryover from 2012 not applied on line 5 or line 7 (see instructions)	0.			
9 Excess distributions carryover to 2018. Subtract lines 7 and 8 from line 6a	8,381.			
10 Analysis of line 9				
a Excess from 2013				
b Excess from 2014				
c Excess from 2015				
d Excess from 2016				
e Excess from 2017	8,381.			

BAA

Form 990-PF (2017)

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 STATEMENT 13				
Total			3 a	45,800.
b Approved for future payment				
Total			3 b	

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STATEMENT 1
FORM 990-PF, PART I, LINE 16B
ACCOUNTING FEES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
TAX PREPARATION AND PAYROLL	\$ 2,250.	\$ 2,250.	\$ 2,250.	
TOTAL	<u>\$ 2,250.</u>	<u>\$ 2,250.</u>	<u>\$ 2,250.</u>	<u>\$ 0.</u>

STATEMENT 2
FORM 990-PF, PART I, LINE 18
TAXES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FEDERAL INCOME TAX	\$ 2,525.	\$ 2,525.	\$ 2,525.	
FOREIGN TAX	34.	34.	34.	
TOTAL	<u>\$ 2,559.</u>	<u>\$ 2,559.</u>	<u>\$ 2,559.</u>	<u>\$ 0.</u>

STATEMENT 3
FORM 990-PF, PART I, LINE 23
OTHER EXPENSES

	(A) EXPENSES PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BANK FEES	\$ 16.	\$ 16.	\$ 16.	
BANQUET	596.	596.	596.	
INSURANCE	250.	250.	250.	
OFFICE SUPPLIES	31.	31.	31.	
PENALTIES	48.	48.	48.	
POST BOX RENT	120.	120.	120.	
RENTAL EXPENSES	7,060.	7,060.	7,060.	
TOTAL	<u>\$ 8,121.</u>	<u>\$ 8,121.</u>	<u>\$ 8,121.</u>	<u>\$ 0.</u>

STATEMENT 4
FORM 990-PF, PART II, LINE 10B
INVESTMENTS - CORPORATE STOCKS

CORPORATE STOCKS	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
CATERPILLAR	MKT VAL	\$ 4,342.	\$ 4,342.
DUKE ENERGY	MKT VAL	6,035.	6,035.
ROYAL DUTCH	MKT VAL	3,864.	3,864.
CENTURY LINK	MKT VAL	1,883.	1,883.
JOHNSON AND JOHNSON	MKT VAL	9,976.	9,976.
HSBC HOLDINGS	MKT VAL	3,919.	3,919.
TOTAL		<u>\$ 30,019.</u>	<u>\$ 30,019.</u>

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STATEMENT 5
FORM 990-PF, PART II, LINE 10C
INVESTMENTS - CORPORATE BONDS

<u>CORPORATE BONDS</u>	<u>VALUATION METHOD</u>	<u>BOOK VALUE</u>	<u>FAIR MARKET VALUE</u>
INVSCO BLD AMER BDS	MKT VAL	\$ 134,638.	\$ 134,638.
	TOTAL	\$ 134,638.	\$ 134,638.

STATEMENT 6
FORM 990-PF, PART II, LINE 13
INVESTMENTS - OTHER

<u>OTHER PUBLICLY TRADED SECURITIES</u>	<u>VALUATION METHOD</u>	<u>BOOK VALUE</u>	<u>FAIR MARKET VALUE</u>
FRANKLIN EQUITY INCOME	MKT VAL	\$ 94,523.	\$ 94,523.
FRANKLIN INCOME FUND	MKT VAL	112,713.	112,713.
FRANKLIN COREFOLIO	MKT VAL	12,248.	12,248.
WELLTOWER INC REIT	MKT VAL	4,706.	4,706.
FRANKLIN RISING DIVIDEND	MKT VAL	94,109.	94,109.
FRANKLIN MUTUAL GLOBAL DISCOVERY	MKT VAL	55,588.	55,588.
FRANKLIN STRATEGIC INCOME	MKT VAL	19,389.	19,389.
FRANKLIN BIOTECHNOLOGY	MKT VAL	9,995.	9,995.
FRANKLIN DYNATECH FUND	MKT VAL	17,858.	17,858.
	TOTAL	\$ 421,129.	\$ 421,129.

STATEMENT 7
FORM 990-PF, PART II, LINE 15
OTHER ASSETS

	<u>BOOK VALUE</u>	<u>FAIR MARKET VALUE</u>
EMPLOYEE ADVANCE	\$ 30.	\$ 30.
TOTAL	\$ 30.	\$ 30.

STATEMENT 8
FORM 990-PF, PART III, LINE 3
OTHER INCREASES

ROUNDING	\$ 1.
TOTAL	\$ 1.

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STATEMENT 9
FORM 990-PF, PART III, LINE 5
OTHER DECREASES

NET UNREALIZED GAINS OR LOSSES ON INVESTMENTS

TOTAL	\$	24,211.
	\$	<u>24,211.</u>

STATEMENT 10
FORM 990-PF, PART IV, LINE 1
CAPITAL GAINS AND LOSSES FOR TAX ON INVESTMENT INCOME

ITEM	(A) DESCRIPTION	(B) HOW ACQUIRED	(C) DATE ACQUIRED	(D) DATE SOLD
1	223.242 FRANKLIN EQUITY	PURCHASED	VARIOUS	10/08/2018
2	2953.078 FRANKLIN INCOME	PURCHASED	VARIOUS	10/08/2018
3	90.371 FRANKLIN RISING DIVIDEND	PURCHASED	VARIOUS	10/08/2018
4	107.924 FRANKLIN MUTUAL	PURCHASED	VARIOUS	10/08/2018
5	121.679 FRANKLIN STRATEGIC	PURCHASED	VARIOUS	10/08/2018
6	37.893 FRANKLIN COREFOLIO	PURCHASED	VARIOUS	10/08/2018
7	4.208 FRANKLIN BIOTECH	PURCHASED	VARIOUS	10/08/2018
8	15.160 FRANKLIN DYNATECH	PURCHASED	VARIOUS	10/08/2018

ITEM	(E) GROSS SALES	(F) DEPREC. ALLOWED	(G) COST BASIS	(H) GAIN (LOSS)	(I) FMV 12/31/69	(J) ADJ. BAS. 12/31/69	(K) EXCESS (I) - (J)	(L) GAIN (LOSS)
1	5,818.		4,088.	1,730.				\$ 1,730.
2	6,822.		6,419.	403.				403.
3	5,895.		4,574.	1,321.				1,321.
4	3,476.		3,620.	-144.				-144.
5	1,158.		1,259.	-101.				-101.
6	772.		507.	265.				265.
7	644.		597.	47.				47.
8	1,158.		794.	364.				364.
							TOTAL	\$ <u>3,885.</u>

STATEMENT 11
FORM 990-PF, PART VIII, LINE 1
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN-SATION	CONTRI-BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
CARL G CHRISTENSEN 1201 S. KIMBALL CALDWELL, ID 83605	VICE PRESIDENT 1.00	\$ 0.	\$ 0.	\$ 0.
KENT MARMON 1924 FILLMORE ST CALDWELL, ID 83605	MARKETING CHAIR 1.00	0.	0.	0.
DOUG AMICK 26645 DESERT HILLS DRIVE WILDER, ID 83676	PRESIDENT 1.00	0.	0.	0.

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STATEMENT 11 (CONTINUED)
 FORM 990-PF, PART VIII, LINE 1
 LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
DEBRA L VIS 1423 ROCHESTER CALDWELL, ID 83605	SECR/TREAS 3.00	\$ 0.	\$ 0.	\$ 0.
IVY CARDENAS 16240 REBECCA DR WILDER, ID 83676	GRANT CO-CHAIR 1.00	0.	0.	0.
LIZ LYONS 1909 FILLMORE CALDWELL, ID 83605	DIRECTOR 1.00	0.	0.	0.
CHUCK RANDOLPH 1424 BLAINE CALDWELL, ID 83605	DIRECTOR 1.00	0.	0.	0.
MELISSA JAYO 5634 VAN ROAD MARSING, ID 83639	DIRECTOR 1.00	0.	0.	0.
DARLENE HOTCHKISS 26936 BURDEN ROAD PARMA, ID 83660	DIRECTOR 1.00	0.	0.	0.
KEITH VICKERS 805 C ST PARMA, ID 83660-5535	DIRECTOR 1.00	0.	0.	0.
TONI KELLY 4138 PIONEER ROAD HOMEDALE, ID 83629	DIRECTOR 1.00	0.	0.	0.
DAVID KISER 30358 BOULDER RD PARMA, ID 83660	FINANCE CHAIR 1.00	0.	0.	0.
BOB AND JACKIE VERTRESS 5467 W ASTONE DR MERIDIAN, ID 83646	DIRECTOR 1.00	0.	0.	0.
CHARLENE COOPER 16947 LINDEN CALDWELL, ID 83607	DIRECTOR 3.00	0.	0.	0.
CARLENE DEIDE 3523 LINDEN CALDWELL, ID 83607	DIRECTOR 1.00	0.	0.	0.

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STATEMENT 11 (CONTINUED)
FORM 990-PF, PART VIII, LINE 1
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
CATHY DINES 710 FILLMORE CALDWELL, ID 83605	DIRECTOR 1.00	\$ 0.	\$ 0.	\$ 0.
TERRY AND TRINA HARRELL 14871 MASTERS DR CALDWELL, ID 83607	DIRECTOR 1.00	0.	0.	0.
NATHELLE OATES 2502 S KIMBALL CALDWELL, ID 83606	DIRECTOR 1.00	0.	0.	0.
ELOISE VAN SLYKE 2305 SUNSET CALDWELL, ID 83605	DIRECTOR 1.00	0.	0.	0.
MARY IHLI-LAAN 15620 SAND HOLLOW ROAD CALDWELL, ID 83607	DIRECTOR 0	0.	0.	0.
	TOTAL	\$ 0.	\$ 0.	\$ 0.

STATEMENT 12
FORM 990-PF, PART XV, LINE 2A-D
APPLICATION SUBMISSION INFORMATION

NAME OF GRANT PROGRAM: SOUTHWEST IDAHO LEGACY ORGANIZATION GRNT
NAME: SOUTHWEST IDAHO LEGACY ORGANIZAITON
CARE OF: DEBRA L VIS
STREET ADDRESS: 1201 S KIMBALL
CITY, STATE, ZIP CODE: CALDWELL, ID 83605
TELEPHONE: 208-250-2256
E-MAIL ADDRESS:
FORM AND CONTENT: MUST COMPLETE THE SOUTHWEST IDAHO LEGACY ORGANIZATION'S APPLICATION INCLUDING FINANCIAL DATA AND IRS DETERMINATION LETTER.
SUBMISSION DEADLINES: OCTOBER 1
RESTRICTIONS ON AWARDS: ORGANIZATIONS MUST BE IN THE SERVICE AREA OF THE OLD CALDWELL HOSPITAL WHICH IS DEFINED AS CANYON COUNTY LYING WEST OF MIDDLETON ROAD AND OWYHEE COUNTY LYING WEST OF RANGE 3 WEST OF THE BOISE MERIDIAN.

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**STATEMENT 13
FORM 990-PF, PART XV, LINE 3A
RECIPIENT PAID DURING THE YEAR**

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
TREASURE VALLEY FAMILY Y.M.C.A 3720 S INDIANA AVENUE CALDWELL ID 83605	NONE	501 (C) (3)	TO PROVIDE 75 CHILDREN WITH FINANCIAL ASSISTANCE.	\$ 2,500.
PATRICIA ROMANKO PUBLIC LIBRARY PO BOX 309 PARMA ID 83660	NONE	501 (C) (3)	TO PURCHASE BOOKS AND HELP REPLACE COMPRESSOR.	3,000.
HOMEDALE PUBLIC LIBRARY P O BOX 1087 HOMEDALE ID 83628	NONE	501 (C) (3)	TO PURCHASE LIBRARY MATERIALS.	1,500.
GREENLEAF FRIENDS ACADEMY P O BOX 368 GREENLEAF ID 83626	NONE	501 (C) (3)	TO PURCHASE BOOKS.	3,000.
HOMEDALE YOUTH CLUB 1924 OREGON AVENUE CALDWELL ID 83605	NONE	501 (C) (3)	TO PURCHASE EQUIPMENT AND PROVIDE YOUTH SCHOLARSHIPS FOR ACTIVITIES.	2,000.
CITY OF GREENLEAF 20523 NORTH WHITTIER DRIVE GREENLEAF ID 83626	NONE	501 (C) (3)	TO INSTALL TREES, LIGHTING AND ADA SIDEWALK AT A PARK SITE.	2,000.
HOMEDALE HIGH SCHOOL 203 E IDAHO AVENUE HOMEDALE ID 83628	NONE	501 (C) (3)	TO PROCVIDE SHOES AND SOCKS FOR EXERCISE PROGRAM.	3,000.
PARMA HIGH SCHOOL 137 PANTHER WAY PARMA ID 83660	NONE	501 (C) (3)	TO PROVIDE AN OUTDOOR READING AREA FOR STUDENTS.	3,000.
FRIENDS OF DEER FLAT WILDLIFE REFUGE, IN 13751 UPPER EMBARKMENT ROAD NAMPA ID 83686	NONE	501 (C) (3)	TO PROVIDE BUSSING TO BRING STUDENTS FOR FIELD TRIPS.	1,500.
GREENLEAF HISTORICAL SOCIETY PO BOX 34 GREENLEAF ID 83626	NONE	501 (C) (3)	TO MOVE LANDMARK AND HELP WITH LANDSCAPING AND HANDICAP ACCESS.	1,500.

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STATEMENT 13 (CONTINUED)
FORM 990-PF, PART XV, LINE 3A
RECIPIENT PAID DURING THE YEAR

NAME AND ADDRESS	DONEE RELATIONSHIP	FOUND- ATION STATUS	PURPOSE OF GRANT	AMOUNT
CALDWELL METRO COMMUNITY SERVICES 304 N KIMBALL AVE CALDWELL ID 83605	NONE	501 (C) (3)	TO PROVIDE SUPPORT FOR MEALS ON WHEELS FOR SENIORS.	\$ 2,000.
SALVATION ARMY 1015 E CHICAGO ST CALDWELL ID 83605	NONE	501 (C) (3)	TO PROVIDE HELP FOR THE POOR	4,000.
CHARLIE ALVARO GOLF PO BOX 122 CALDWELL ID 83605	NONE	501 (C) (3)	TO PROVIDE SCHOLARSHIP FUNDS	600.
GIRLS ON THE RUN 1508 HOPE LANE CALDWELL ID 83607	NONE	501 (C) (3)	TO HELP GIRLS DEVELOP HEALTH AND FITNESS SKILLS.	2,000.
SLEEP IN HEAVENLY PEACE PO BOX 266 STAR ID 83669	NONE	501 (C) (3)	TO PROVIDE FUNDS FOR BEDS AND BEDDING.	3,500.
WILDER FREE LIBRARY DISTRICT PO BOX 128 207 A AVENUE WILDER ID 83676	NONE	501 (C) (3)	TO PURCHASE NEW COMPUTERS.	1,700.
TEN DAVIS RECREATIONAL DISTRICT PO BOX 861 PARMA ID 83660	NONE	501 (C) (3)	TO PURCHASE VIDEO/AUDIO EQUIPMENT.	3,000.
CALDWELL MEALS ON WHEELS 1009 EVERETT ST CALDWELL ID 83605	NONE	501 (C) (3)	TO ASSIST THE SENIORS CITIZENS WITH MEALS AND RELATED TRANSPORTATION.	4,000.
IDAHO FOOD BANK 3562 SOUTH TK AVENUE BOISE ID 83705	NONE	501 (C) (3)	TO HELP PROVIDE FOOD FOR THE POOR.	2,000.

TOTAL \$ 45,800.

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RENTAL INCOME WORKSHEET
FORM 990-PF

TABLES AND CHAIRS

GROSS RENTAL INCOME	\$	14,768.
EXPENSES		
REPAIRS		123.
TAXES		2,537.
WAGES AND SALARIES		4,102.
WORKERS COMP		298.
TOTAL EXPENSES	\$	<u>7,060.</u>

NET RENTAL INCOME OR LOSS \$ 7,708.

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AVERAGE MONTHLY FAIR MARKET VALUE OF SECURITIES
FORM 990-PF, PART X, LINE 1A

SECURITY	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER
INVESTMENTS	616,201	622,217	632,432	630,422	615,539	612,782	618,342	619,418	624,643	635,440	639,446	612,543
AVERAGES	616,201	622,217	632,432	630,422	615,539	612,782	618,342	619,418	624,643	635,440	639,446	612,543

TOTALS 7,479,425 NUMBER OF MONTHS 12

AVERAGE MONTHLY FAIR MARKET VALUE 623,285

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[illegible]

INVESTMENTS	24,820	20,745	21,328	21,607	23,409	25,891	25,693	25,113	25,728	26,703	26,070	21,414
AVERAGES	24,820	20,745	21,328	21,607	23,409	25,891	25,693	25,113	25,728	26,703	26,070	21,414

TOTALS	288,521	NUMBER OF MONTHS	12
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AVERAGE MONTHLY CASH BALANCES 24,043