

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
2018
Open to Public Inspection

For calendar year 2018, or tax year beginning 01-01-2018 , and ending 12-31-2018

| | | |
|--|--|---|
| Name of foundation Paula Knickerbocker Foundation Inc c/o Idaho Trust Bank % IDAHO TRUST BANK BEN PROHAS | | A Employer identification number 82-0482954 |
| Number and street (or P O box number if mail is not delivered to street address) 622 E Sherman Ave | Room/suite | B Telephone number (see instructions) (208) 664-6448 |
| City or town, state or province, country, and ZIP or foreign postal code Coeur dAlene, ID 83814 | | C If exemption application is pending, check here <input type="checkbox"/> |
| G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Address change <input type="checkbox"/> Name change | | D 1. Foreign organizations, check here <input type="checkbox"/> 2 Foreign organizations meeting the 85% test, check here and attach computation <input type="checkbox"/> |
| H 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 | | E If private foundation status was terminated under section 507(b)(1)(A), check here <input type="checkbox"/> |
| I Fair market value of all assets at end of year (from Part II, col (c), line 16) ▶ \$ <u>230,618</u> | J Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____ <i>(Part I, column (d) must be on cash basis)</i> | F 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 <i>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))</i> | | (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) | 53,550 | | | |
| | 2 Check <input type="checkbox"/> if the foundation is not required to attach Sch B | | | | |
| | 3 Interest on savings and temporary cash investments | 18 | 18 | 18 | |
| | 4 Dividends and interest from securities | | | | |
| | 5a Gross rents | 3,650 | 3,650 | 3,650 | |
| | b Net rental income or (loss) | -171 | | | |
| | 6a Net gain or (loss) from sale of assets not on line 10 | -4,792 | | | |
| | b Gross sales price for all assets on line 6a | 53,699 | | | |
| | 7 Capital gain net income (from Part IV, line 2) | | 7,436 | | |
| | 8 Net short-term capital gain | | | | |
| | 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) | 500 | 500 | 500 | | |
| 12 Total. Add lines 1 through 11 | 52,926 | 11,604 | 4,168 | | |
| Operating and Administrative Expenses | 13 Compensation of officers, directors, trustees, etc | 83,000 | 4,150 | | 78,850 |
| | 14 Other employee salaries and wages | | | | |
| | 15 Pension plans, employee benefits | 11,470 | 574 | | 10,896 |
| | 16a Legal fees (attach schedule) | | | | |
| | b Accounting fees (attach schedule) | 7,210 | 721 | 0 | 6,489 |
| | c Other professional fees (attach schedule) | | | | |
| | 17 Interest | | | | |
| | 18 Taxes (attach schedule) (see instructions) | 10,869 | 1,243 | | 9,626 |
| | 19 Depreciation (attach schedule) and depletion | 8,852 | 2,398 | 6,454 | |
| | 20 Occupancy | 326 | | | 326 |
| | 21 Travel, conferences, and meetings | 2,100 | | | 2,100 |
| | 22 Printing and publications | | | | |
| | 23 Other expenses (attach schedule) | 11,993 | 2,661 | | 9,332 |
| | 24 Total operating and administrative expenses. Add lines 13 through 23 | 135,820 | 11,747 | 6,454 | 117,619 |
| | 25 Contributions, gifts, grants paid | 21,600 | | | 21,600 |
| 26 Total expenses and disbursements. Add lines 24 and 25 | 157,420 | 11,747 | 6,454 | 139,219 | |
| 27 Subtract line 26 from line 12 | | | | | |
| a Excess of revenue over expenses and disbursements | -104,494 | | | | |
| b Net investment income (if negative, enter -0-) | | 0 | | | |
| c Adjusted net income (if negative, enter -0-) | | | | | |

| 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 | 852 | 1,658 | 1,658 |
| | 2 Savings and temporary cash investments | 113,097 | 21,590 | 21,590 |
| | 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 | | | |
| | 10a Investments—U S and state government obligations (attach schedule) | | | |
| | b Investments—corporate stock (attach schedule) | 0 | 0 | |
| | c Investments—corporate bonds (attach schedule) | 0 | 0 | |
| | 11 Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____ | | | |
| | 12 Investments—mortgage loans | | | |
| | 13 Investments—other (attach schedule) | | | |
| | 14 Land, buildings, and equipment basis ▶ _____ 810,070 Less accumulated depreciation (attach schedule) ▶ 602,700 | 221,163 | 207,370 | 207,370 |
| 15 Other assets (describe ▶ _____) | | | | |
| 16 Total assets (to be completed by all filers—see the instructions Also, see page 1, item I) | 335,112 | 230,618 | 230,618 | |
| Liabilities | 17 Accounts payable and accrued expenses | | | |
| | 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 Total liabilities (add lines 17 through 22) | 0 | 0 | |
| Net Assets or Fund Balances | Foundations that follow SFAS 117, check here ▶ <input type="checkbox"/> and complete lines 24 through 26 and lines 30 and 31. | | | |
| | 24 Unrestricted | | | |
| | 25 Temporarily restricted | | | |
| | 26 Permanently restricted | | | |
| | Foundations that do not follow SFAS 117, check here ▶ <input checked="" type="checkbox"/> 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 | 335,112 | 230,618 | | |
| 30 Total net assets or fund balances (see instructions) | 335,112 | 230,618 | | |
| 31 Total liabilities and net assets/fund balances (see instructions) . | 335,112 | 230,618 | | |

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 | 335,112 |
| 2 Enter amount from Part I, line 27a | 2 | -104,494 |
| 3 Other increases not included in line 2 (itemize) ▶ _____ | 3 | |
| 4 Add lines 1, 2, and 3 | 4 | 230,618 |
| 5 Decreases not included in line 2 (itemize) ▶ _____ | 5 | |
| 6 Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30 . | 6 | 230,618 |

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.) |
|--|---|---|-------------------------------------|
| 1a See Additional Data Table | | | |
| 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 See Additional Data Table | | | |
| 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) 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 See Additional Data Table | | | |
| b | | | |
| c | | | |
| d | | | |
| e | | | |

| | | |
|---|---|-------|
| 2 Capital gain net income or (net capital loss) | 2 | 7,436 |
| 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 | |

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 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)) |
|--|--|--|---|
| 2017 | 152,943 | 40,345 | 3.790879 |
| 2016 | 129,229 | 39,274 | 3.290447 |
| 2015 | 134,654 | 129,123 | 1.042835 |
| 2014 | 120,438 | 92,813 | 1.297641 |
| 2013 | 128,203 | 32,616 | 3.930678 |

| | | |
|---|---|----------|
| 2 Total of line 1, column (d) | 2 | 13.35248 |
| 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 | 2.670496 |
| 4 Enter the net value of noncharitable-use assets for 2018 from Part X, line 5 | 4 | 70,505 |
| 5 Multiply line 4 by line 3 | 5 | 188,283 |
| 6 Enter 1% of net investment income (1% of Part I, line 27b) | 6 | 0 |
| 7 Add lines 5 and 6 | 7 | 188,283 |
| 8 Enter qualifying distributions from Part XII, line 4 | 8 | 139,219 |

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)

| | | | |
|-----------|---|-----------|---|
| 1a | 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 | Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b | 1 | 0 |
| 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 | |
| 3 | Add lines 1 and 2. | 3 | 0 |
| 4 | Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-) | 4 | |
| 5 | Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0- | 5 | 0 |
| 6 | Credits/Payments | | |
| a | 2018 estimated tax payments and 2017 overpayment credited to 2018 | 6a | |
| b | Exempt foreign organizations—tax withheld at source | 6b | |
| c | Tax paid with application for extension of time to file (Form 8868) | 6c | |
| d | Backup withholding erroneously withheld | 6d | |
| 7 | Total credits and payments Add lines 6a through 6d. | 7 | 0 |
| 8 | Enter any penalty for underpayment of estimated tax Check here <input type="checkbox"/> 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 | |
| 11 | Enter the amount of line 10 to be Credited to 2019 estimated tax ▶ Refunded ▶ | 11 | |

Part VII-A Statements Regarding Activities

| | Yes | No |
|-----------|-----|----|
| 1a | | No |
| b | | No |
| c | | No |
| d | | |
| e | | |
| 2 | | No |
| 3 | | No |
| 4a | | No |
| b | | |
| 5 | | No |
| 6 | Yes | |
| 7 | Yes | |
| 8a | | |
| b | Yes | |
| 9 | Yes | |
| 10 | | No |

Part VII-A Statements Regarding Activities (continued)

Table with 3 columns: Question, Yes, No. Rows 11-13 regarding controlled entities, donor advised funds, and public inspection requirements.

14 The books are in care of IDAHO TRUST BANK BEN PROHASKA Telephone no (208) 664-6448

Located at 622 E SHERMAN AVE Coeur d'Alene ID ZIP+4 83814

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 15

Table with 3 columns: Question, Yes, No. Row 16 regarding interest in foreign countries.

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.

Main table with 3 columns: Question, Yes, No. Rows 1a-4b regarding Form 4720 exceptions and requirements.

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 propoganda... (2) Influence the outcome of any specific public election... (3) Provide a grant to an individual for travel... (4) Provide a grant to an organization other than a charitable... (5) Provide for any purpose other than religious... b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify... c If the answer is "Yes" to question 5a(4), does the foundation claim exemption... 6a Did the foundation, during the year, receive any funds... b Did the foundation, during the year, pay premiums... 7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? b If yes, did the foundation receive any proceeds... 8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment during the year?

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

Table with 5 columns: (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. Includes entries for PAULA KNICKERBOCKER and BENJAMIN PROHASKA.

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

Table with 5 columns: (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.

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 |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| 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 PROMOTE AND PRESERVE FRIESIAN HORSES AND PROVIDE AN OPPORTUNITY FOR CHILDREN AND SPECIAL NEEDS INDIVIDUALS TO EXPERIENCE THE HORSES MAINTAIN AND LEND CARRIAGES | 122,177 |
| 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 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 | 71,579 |
| c | Fair market value of all other assets (see instructions). | 1c | 0 |
| d | Total (add lines 1a, b, and c). | 1d | 71,579 |
| e | Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation). | 1e | |
| 2 | Acquisition indebtedness applicable to line 1 assets. | 2 | 0 |
| 3 | Subtract line 2 from line 1d. | 3 | 71,579 |
| 4 | Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions). | 4 | 1,074 |
| 5 | Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4. | 5 | 70,505 |
| 6 | Minimum investment return. Enter 5% of line 5. | 6 | 3,525 |

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 2018 from Part VI, line 5. | 2a | |
| b | Income tax for 2018 (This does not include the tax from Part VI). | 2b | |
| c | Add lines 2a and 2b. | 2c | |
| 3 | Distributable amount before adjustments. Subtract line 2c from line 1. | 3 | |
| 4 | Recoveries of amounts treated as qualifying distributions. | 4 | |
| 5 | Add lines 3 and 4. | 5 | |
| 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 | |

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 | 139,219 |
| b | Program-related investments—total from Part IX-B. | 1b | 0 |
| 2 | Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes. | 2 | 0 |
| 3 | Amounts set aside for specific charitable projects that satisfy the | | |
| a | Suitability test (prior IRS approval required). | 3a | 0 |
| b | Cash distribution test (attach the required schedule). | 3b | 0 |
| 4 | Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4. | 4 | 139,219 |
| 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 | |
| 6 | Adjusted qualifying distributions. Subtract line 5 from line 4. | 6 | 139,219 |

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 2017 | (c) 2017 | (d) 2018 |
|--|---------------|----------------------------|-------------|-------------|
| 1 Distributable amount for 2018 from Part XI, line 7 | | | | 0 |
| 2 Undistributed income, if any, as of the end of 2018 | | | | |
| a Enter amount for 2017 only. | | | 0 | |
| b Total for prior years 2016, 2015, 2014 | | 0 | | |
| 3 Excess distributions carryover, if any, to 2018 | | | | |
| a From 2013. | | | | |
| b From 2014. | | | | |
| c From 2015. | | | | |
| d From 2016. | | | | |
| e From 2017. | | | | |
| f Total of lines 3a through e. | | | | |
| 4 Qualifying distributions for 2018 from Part XII, line 4 ▶ \$ _____ | | | | |
| a Applied to 2017, but not more than line 2a | | | 0 | |
| b Applied to undistributed income of prior years (Election required—see instructions). | | | | |
| c Treated as distributions out of corpus (Election required—see instructions). | | | | |
| d Applied to 2018 distributable amount. | | | | |
| e Remaining amount distributed out of corpus | 0 | | | |
| 5 Excess distributions carryover applied to 2018 (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 | 0 | | | |
| 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. | | | | |
| d Subtract line 6c from line 6b Taxable amount—see instructions | | 0 | | |
| e Undistributed income for 2017 Subtract line 4a from line 2a Taxable amount—see instructions | | | 0 | |
| f Undistributed income for 2018 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2019 | | | | 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). | | | | |
| 8 Excess distributions carryover from 2013 not applied on line 5 or line 7 (see instructions). | | | | |
| 9 Excess distributions carryover to 2019. Subtract lines 7 and 8 from line 6a | 0 | | | |
| 10 Analysis of line 9 | | | | |
| a Excess from 2014. | | | | |
| b Excess from 2015. | | | | |
| c Excess from 2016. | | | | |
| d Excess from 2017. | | | | |
| e Excess from 2018. | 0 | | | |

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2018, enter the date of the ruling. 1996-12-12

b Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

| | Tax year | | | | (e) Total |
|--|----------|----------|----------|----------|-----------|
| | (a) 2018 | (b) 2017 | (c) 2016 | (d) 2015 | |
| 2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed | 0 | 53 | 0 | 6,456 | 6,509 |
| b 85% of line 2a | 0 | 45 | 0 | 5,488 | 5,533 |
| c Qualifying distributions from Part XII, line 4 for each year listed | 139,219 | 153,789 | 129,698 | 134,654 | 557,360 |
| d Amounts included in line 2c not used directly for active conduct of exempt activities | 17,041 | 29,858 | 28,272 | | 75,171 |
| e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c | 122,178 | 123,931 | 101,426 | 134,654 | 482,189 |
| 3 Complete 3a, b, or c for the alternative test relied upon | | | | | |
| a "Assets" alternative test—enter | | | | | |
| (1) Value of all assets | 230,618 | 335,112 | 303,447 | 307,669 | 1,176,846 |
| (2) Value of assets qualifying under section 4942(j)(3)(B)(i) | 207,370 | 221,163 | 230,257 | | 658,790 |
| b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. | 2,350 | 1,351 | 1,309 | 2,152 | 7,162 |
| c "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) | | | | | 0 |
| (2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). | | | | | 0 |
| (3) Largest amount of support from an exempt organization | | | | | 0 |
| (4) Gross investment income | | | | | 0 |

Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year—see instructions.)

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))
 PAULA KNICKERBOCKER

b 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
 NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

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. to individuals or organizations under other conditions, complete items 2a, b, c, and d. See instructions.

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed
 Paula Knickerbocker Foundation
 622 E Sherman Ave
 Coeur D Alene, ID 83814
 (208) 664-6448

b The form in which applications should be submitted and information and materials they should include
 No specific form required

c Any submission deadlines
 no submission deadlines

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors
 awards limited to the endeavors related to, jazz music, friesland horses, animal welfare, and other 501(c)(3) organizations

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 <i>Paid during the year</i> See Additional Data Table | | | | |
| Total ▶ 3a | | | | |
| b <i>Approved for future payment</i> | | | | |
| Total ▶ 3b | | | | |

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

Part XVII

- 1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?
a Transfers from the reporting foundation to a noncharitable exempt organization of
(1) Cash.
(2) Other assets.
b Other transactions
(1) Sales of assets to a noncharitable exempt organization.
(2) Purchases of assets from a noncharitable exempt organization.
(3) Rental of facilities, equipment, or other assets.
(4) Reimbursement arrangements.
(5) Loans or loan guarantees.
(6) Performance of services or membership or fundraising solicitations.
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees.
d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation.

Table with 4 columns: (a) Line No, (b) Amount involved, (c) Name of noncharitable exempt organization, (d) Description of transfers, transactions, and sharing arrangements.

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? Yes No

Table with 3 columns: (a) Name of organization, (b) Type of organization, (c) Description of relationship.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Sign Here Signature of officer or trustee Date Title

May the IRS discuss this return with the preparer shown below (see instr)? Yes No

Paid Preparer Use Only section containing fields for Print/Type preparer's name, Preparer's Signature, Date, Check if self-employed, PTIN, Firm's name, Firm's address, and Firm's EIN.

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns a - d

| List and describe the kind(s) of property sold (e.g., real estate, (a) 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 1,428 SHARES VANGUARD EMERGING MARKETS ETF | D | | 2018-10-25 |
| 1 GELDINGS | D | 2000-09-21 | 2018-06-30 |
| 2 HORSES (TENSI AL | D | 2000-09-21 | 2018-06-30 |
| 2 PRE PURCHASE EXA | D | 2000-09-22 | 2018-06-30 |
| HORSE - FRITS | D | 2001-04-25 | 2018-06-30 |
| HORSE - AMOS | D | 2001-06-13 | 2018-06-30 |
| 2 LIPPIZAN DR KOZ | D | 2002-07-12 | 2018-06-30 |

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns e - h

| (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) |
|------------------------------|---|--|---|
| 53,699 | | 41,322 | 12,377 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | 1 | -1 |
| 0 | | 1 | -1 |
| 0 | | | 0 |
| 0 | | 4,939 | -4,939 |

Form 990PF Part IV - Capital Gains and Losses for Tax on Investment Income - Columns i - l

| 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) 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 | |
| | | | 12,377 |
| | | | 0 |
| | | | 0 |
| | | | -1 |
| | | | -1 |
| | | | 0 |
| | | | -4,939 |

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) | | | | |
| a <i>Paid during the year</i> | | | | |
| Paws with a Cause 4646 South Division Ave S Wayland, MI 49348 | NONE | PC | To help support the continuing operations of Paws with a Cause | 350 |
| Idaho Humane Society 4775 W Dorman St Boise, ID 83705 | NONE | PC | To help support the continuing operations of the Idaho Humane Society | 500 |
| In Defense of Animals 3010 Kerner Blvd San Rafael, CA 94901 | NONE | PC | To help support the continuing operations of In Defense of Animals | 225 |
| Total ▶ 3a | | | | 21,600 |

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) | | | | |
| a <i>Paid during the year</i> | | | | |
| International Animal Rescue PO Box 137 Shrewsbury, MA 01545 | NONE | PC | To help support the continuing operations of International Animal Rescue | 175 |
| Life Saver's Wild Horse 23809 E Avenue J Lancaster, CA 93535 | NONE | PC | To help support the continuing operations of Life Saver's Wild Horse | 100 |
| Arabian Rescue Mission 42 Glen Rd Colesville, NJ 07461 | none | PC | To help support the continuing operations of Arabian Rescue Mission | 200 |
| Total ▶ 3a | | | | 21,600 |

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

| Recipient Name and address (home or business) | 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 |
|---|---|--------------------------------|--|--------|
| a <i>Paid during the year</i> | | | | |
| Born Free USAPO Box 32160 Washington, DC 20007 | none | PC | To help support the continuing operations of Born Free USA | 350 |
| California Jazz Foundation 13205 Cheltenham Drive Sherman Oaks, CA 91423 | none | PC | To help support the continuing operations of the California Jazz Foundation | 500 |
| dreamchaser PMU horse rescue & Rehabilitation 6340 Kincheloe Drive Falcon, MO 65470 | none | PC | to help support the continuing operations of dreamchaser pmu horse rescue & rehabilitation | 300 |
| Total ▶ 3a | | | | 21,600 |

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) | | | | |
| a <i>Paid during the year</i> | | | | |
| carriage association of america 4075 iron works parkway Building D Lexington, KY 40511 | none | PC | to help support the continuing operations of the carriage association of america | 500 |
| wounded paw project PO BOX 10722 Burke, VA 22009 | none | PC | to help support the continuing operations of wounded paw project | 200 |
| Boise Bicycle Project 1027 S Lusk St Boise, ID 83706 | NONE | PC | to help support the continuing operations of the Boise Bicycle Project | 13,600 |
| Total ▶ 3a | | | | 21,600 |

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) | | | | |
| a <i>Paid during the year</i> | | | | |
| Boise Jazz Society 1910 University Drive Boise, ID 83725 | none | PC | to help support the continuing operations of the Boise Jazz Society | 1,000 |
| The festival at Sandpoint 525 Pine St Sandpoint, ID 83864 | none | PC | to help support the continuing operations of the Festival at Sandpoint | 2,500 |
| hooves and paws animal rescue 7806 E Avenue U Littlerock, CA 93543 | none | | to help support the continuing operations of Hooves and Paws Animal Rescue | 200 |
| Total ▶ 3a | | | | 21,600 |

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) | | | | |
| <i>a Paid during the year</i> | | | | |
| The Trust for Public Land 101 Montgomery Street Suite 900 San Fransisco, CA 94104 | none | PC | to help support the continuing operations of the Trust for Public Land | 400 |
| Reno Jazz Orchestra 14040 Rancheros Dr Reno, NV 89521 | none | PC | to help support the continuing operations of the Reno Jazz Orchestra | 500 |
| Total ▶ 3a | | | | 21,600 |

TY 2018 Accounting Fees Schedule

Name: Paula Knickerbocker Foundation Inc
c/o Idaho Trust Bank

EIN: 82-0482954

| Category | Amount | Net Investment Income | Adjusted Net Income | Disbursements for Charitable Purposes |
|-----------------|---------------|----------------------------------|--------------------------------|--|
| ACCOUNTING FEES | 7,210 | 721 | | 6,489 |

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2018 Depreciation Schedule

Name: Paula Knickerbocker Foundation Inc
c/o Idaho Trust Bank

EIN: 82-0482954

Depreciation Schedule

| Description of Property | Date Acquired | Cost or Other Basis | Prior Years' Depreciation | Computation Method | Rate / Life (# of years) | Current Year's Depreciation Expense | Net Investment Income | Adjusted Net Income | Cost of Goods Sold Not Included |
|-------------------------|---------------|---------------------|---------------------------|--------------------|--------------------------|-------------------------------------|-----------------------|---------------------|---------------------------------|
| LAND | 1999-08-12 | 46,422 | | L | | | | | |
| BARN | 1999-08-01 | 17,261 | 8,140 | M39 | | 443 | | | |
| BARN | 1999-09-01 | 32,386 | 15,182 | M39 | | 830 | | | |
| BARN | 1999-11-01 | 25,000 | 11,618 | M39 | | 641 | | | |
| BARN | 1999-11-23 | 61,371 | 28,529 | M39 | | 1,574 | | | |
| BUILDING | 1999-08-12 | 69,634 | 32,799 | M39 | | 1,785 | | | |
| BUILDING IMPROVEME | 2001-06-15 | 8,391 | 3,557 | M39 | | 215 | | | |
| BARN ADDITION | 2002-07-30 | 11,926 | 4,730 | M39 | | 306 | | | |
| BARN ADDITION | 2003-04-28 | 2,250 | 850 | M39 | | 58 | | | |
| ELECTRICAL WORK BA | 2003-12-12 | 702 | 254 | M39 | | 18 | | | |
| SEWER HOOK UP | 1999-11-24 | 2,500 | 2,500 | M15 | | | | | |
| LAND IMPROVEMENTS | 2001-06-15 | 64,867 | 64,867 | M15 | | | | | |
| SPRINKLER SYSTEM | 2001-09-25 | 23,901 | 23,901 | M15 | | | | | |
| LAND IMPROVEMENTS | 2001-09-17 | 1,239 | 1,238 | M15 | | | | | |
| LANDSCAPING | 2001-04-11 | 1,203 | 1,202 | M15 | | | | | |
| LAND IMPROVEMENTS | 2002-11-30 | 2,008 | 1,920 | M15 | | | | | |
| INSTALLATION | 2003-02-12 | 2,510 | 2,510 | M15 | | | | | |
| ROCK FILL | 2003-11-12 | 469 | 469 | M15 | | | | | |
| HORSESHOE LAMPS | 1997-07-15 | 600 | 600 | M7 | | | | | |
| RESTORED COACH | 1999-09-14 | 60,000 | 60,000 | M7 | | | | | |

Depreciation Schedule

| Description of Property | Date Acquired | Cost or Other Basis | Prior Years' Depreciation | Computation Method | Rate / Life (# of years) | Current Year's Depreciation Expense | Net Investment Income | Adjusted Net Income | Cost of Goods Sold Not Included |
|--------------------------------|----------------------|----------------------------|----------------------------------|---------------------------|---------------------------------|--|------------------------------|----------------------------|--|
| RESTORED COACH | 1999-12-10 | 666 | 664 | M7 | | | | | |
| RESTORED COACH | 1999-08-12 | 1,222 | 1,222 | M7 | | | | | |
| PURCHASE OF COACH | 1999-11-01 | 1,966 | 1,966 | M7 | | | | | |
| HARNESS | 2000-05-10 | 110 | 110 | M7 | | | | | |
| EQUIPMENT | 2000-08-15 | 4,147 | 4,147 | M7 | | | | | |
| ALUMINUM CARGO TRA | 2000-08-15 | 1,665 | 1,665 | M7 | | | | | |
| EQUIPMENT | 2000-08-15 | 1,080 | 1,078 | M7 | | | | | |
| EQUIPMENT | 2000-12-28 | 2,563 | 2,563 | M7 | | | | | |
| TRAILER | 2000-04-01 | 673 | 673 | M7 | | | | | |
| HORSE HOT WALKER | 2000-05-12 | 2,137 | 2,137 | M7D | | | | | |
| CARRIAGE | 2000-10-05 | 2,666 | 2,666 | M7 | | | | | |
| HARNESS | 2000-11-05 | 8,241 | 8,241 | M7 | | | | | |
| TWO SADDLES | 2001-01-02 | 526 | 526 | M7 | | | | | |
| HARNESS | 2001-09-19 | 362 | 361 | M7 | | | | | |
| SADDLE | 2001-11-03 | 330 | 329 | M7 | | | | | |
| WAGON AND TRAILER | 2001-04-16 | 323 | 322 | M7 | | | | | |
| MESH SHEETS & ADDL | 2001-06-15 | 2,440 | 2,440 | M7 | | | | | |
| HORSE BATH TUB | 2001-06-16 | 995 | 995 | M7 | | | | | |
| CLARANACE COACH | 2001-10-15 | 303 | 303 | M7 | | | | | |
| HARNESS RESTORATIO | 2001-11-26 | 471 | 470 | M7 | | | | | |

Depreciation Schedule

| Description of Property | Date Acquired | Cost or Other Basis | Prior Years' Depreciation | Computation Method | Rate / Life (# of years) | Current Year's Depreciation Expense | Net Investment Income | Adjusted Net Income | Cost of Goods Sold Not Included |
|--------------------------------|----------------------|----------------------------|----------------------------------|---------------------------|---------------------------------|--|------------------------------|----------------------------|--|
| TRAILER | 2001-10-25 | 3,431 | 3,430 | M7 | | | | | |
| PAIR OF LAMP CARRI | 2001-09-17 | 2,000 | 2,000 | M7 | | | | | |
| RESTORATION LAMPS | 2001-02-04 | 1,942 | 1,942 | M7 | | | | | |
| PEOPLE MOVER WAGON | 2001-05-10 | 1,654 | 1,654 | M7 | | | | | |
| TRAINING CART | 2001-05-11 | 377 | 377 | M7 | | | | | |
| CARRIAGE EQUIPMENT | 2001-05-10 | 1,215 | 1,215 | M7 | | | | | |
| EQUIPMENT | 2001-06-28 | 999 | 999 | M7 | | | | | |
| EQUIPMENT | 2001-06-28 | 160 | 159 | M7 | | | | | |
| TRANSPORT EQUIPMEN | 2001-06-15 | 1,688 | 1,688 | M7 | | | | | |
| BREAST COLLAR | 2003-02-12 | 9,666 | 9,666 | M7 | | | | | |
| GIG & AXEL REPAIR | 2003-02-27 | 1,346 | 1,346 | M7 | | | | | |
| RACK FOR DODGE PIC | 2003-02-27 | 850 | 850 | M5 | | | | | |
| CARRIAGE POLES | 2003-03-12 | 966 | 966 | M7 | | | | | |
| WELDING ON CARRIA | 2003-04-14 | 990 | 990 | M7 | | | | | |
| MUZZLE LOADER SHOT | 2003-04-26 | 761 | 761 | M7 | | | | | |
| ANTIQUE STAGECOACH | 2003-06-30 | 147,000 | 147,000 | M7 | | | | | |
| MUSEUM CROWD CONTR | 2003-06-12 | 342 | 342 | M7 | | | | | |
| STAGECOACH TRUNK | 2003-07-23 | 1,940 | 1,940 | M7 | | | | | |
| CARRIAGE LAMPS | 2003-08-01 | 684 | 684 | M7 | | | | | |
| FEED BAGS | 2003-08-27 | 252 | 252 | M7 | | | | | |

Depreciation Schedule

| Description of Property | Date Acquired | Cost or Other Basis | Prior Years' Depreciation | Computation Method | Rate / Life (# of years) | Current Year's Depreciation Expense | Net Investment Income | Adjusted Net Income | Cost of Goods Sold Not Included |
|--------------------------------|----------------------|----------------------------|----------------------------------|---------------------------|---------------------------------|--|------------------------------|----------------------------|--|
| STAGECOACH COVER | 2003-09-26 | 511 | 511 | M7 | | | | | |
| TIRES | 2003-10-27 | 364 | 364 | M5 | | | | | |
| TRAILER REPAIR | 2003-11-12 | 400 | 400 | M7 | | | | | |
| HARNESS | 2003-12-05 | 525 | 525 | M7 | | | | | |
| GELDINGS | 2000-09-21 | 50,000 | 50,000 | M7 | | | | | |
| 2 HORSES (TENSI AL | 2000-09-21 | 120 | 120 | M7 | | | | | |
| 2 PRE PURCHAES EXA | 2000-09-22 | 800 | 799 | M7 | | | | | |
| HORSE- FRITS | 2001-04-25 | 24,142 | 24,141 | M7 | | | | | |
| HORSE - AMOS | 2001-06-13 | 10,000 | 10,000 | M7 | | | | | |
| 2 LIPPIZAN DR KOZ | 2002-07-12 | 42,445 | 37,506 | M7 | | | | | |
| COFFEE TABLE | 2003-03-29 | 138 | 138 | M7 | | | | | |
| SOFA TABLE | 2003-06-05 | 318 | 318 | M7 | | | | | |
| STAGE COACH | 2003-06-05 | 365 | 365 | M7 | | | | | |
| BARN | 1999-11-01 | 16,000 | 7,431 | M39 | | 410 | | | |
| BARN | 2000-06-15 | 52,825 | 23,751 | M39 | | 1,354 | | | |
| APPT KIT W/TOOLS | 2001-11-26 | 495 | 495 | M5 | | | | | |
| BARN DOOR | 2004-04-27 | 2,959 | 1,042 | M39 | | 76 | | | |
| INSTALL TANK PIPES | 2004-12-28 | 1,748 | 1,455 | M15 | | 103 | | | |
| STOCK TANK | 2004-06-28 | 71 | 54 | M7 | | | | | |
| PAIR OF DRIVING | 2004-06-01 | 250 | 197 | M7 | | | | | |

Depreciation Schedule

| Description of Property | Date Acquired | Cost or Other Basis | Prior Years' Depreciation | Computation Method | Rate / Life (# of years) | Current Year's Depreciation Expense | Net Investment Income | Adjusted Net Income | Cost of Goods Sold Not Included |
|--------------------------------|----------------------|----------------------------|----------------------------------|---------------------------|---------------------------------|--|------------------------------|----------------------------|--|
| CORRAL PANELS | 2004-03-23 | 965 | 814 | M15 | | 57 | | | |
| POLE CABLES | 2004-01-31 | 300 | 230 | M7 | | | | | |
| CARRIAGE EQUIPMENT | 2004-01-31 | 215 | 165 | M7 | | | | | |
| VARIOUS EQUIPMENT | 2005-09-08 | 1,309 | 1,309 | M7 | | | | | |
| DRIVING EQUIPMENT | 2005-09-08 | 860 | 860 | M7 | | | | | |
| BARN REPAIRS | 2005-04-12 | 1,142 | 1,142 | M7 | | | | | |
| CARRIAGE EQUIPMENT | 2005-12-08 | 625 | 625 | M7 | | | | | |
| STAGE COACH | 2006-07-03 | 2,500 | 2,499 | M7 | | | | | |
| TRIPLE C CART | 2006-09-25 | 1,224 | 1,224 | M7 | | | | | |
| PRACTICE CART | 2007-05-17 | 5,000 | 5,000 | M7 | | | | | |
| NEW ENGLAND CARRIA | 2007-08-30 | 2,200 | 2,199 | M7 | | | | | |
| COMPUTER EQUIPMENT | 2007-06-30 | 2,400 | 2,399 | M5 | | | | | |
| CARRIAGE RESTORATI | 2008-08-11 | 4,200 | 4,200 | M7 | | | | | |
| HARNES SYSTEM | 2008-12-23 | 8,581 | 8,581 | M7 | | | | | |
| POLE RESTORATION | 2009-08-14 | 6,379 | 6,379 | M7 | | | | | |
| CARRIAGE RESTORATI | 2009-11-23 | 7,500 | 7,500 | M7 | | | | | |
| P M WAGON RESTORA | 2011-10-20 | 4,761 | 4,398 | M7 | | 363 | | | |
| APPLE HARD DRIVE | 2011-01-01 | 299 | 70 | M5 | | | | | |
| EQUIPMENT & SADDLE | 2002-06-15 | 16,950 | 14,978 | M7 | | | | | |
| EQUIPMENT | 2000-12-28 | 10,939 | 10,938 | M7 | | | | | |

Depreciation Schedule

| Description of Property | Date Acquired | Cost or Other Basis | Prior Years' Depreciation | Computation Method | Rate / Life (# of years) | Current Year's Depreciation Expense | Net Investment Income | Adjusted Net Income | Cost of Goods Sold Not Included |
|-------------------------|---------------|---------------------|---------------------------|--------------------|--------------------------|-------------------------------------|-----------------------|---------------------|---------------------------------|
| LAND IMPROVEMENTS | 2012-05-11 | 3,000 | 1,318 | M15 | | 177 | | | |
| FENCE | 2013-06-12 | 1,896 | 714 | M15 | | 118 | | | |
| HARNESS BAGS | 2013-07-02 | 1,853 | 1,439 | M7 | | 165 | | | |
| APPLE COMPUTER | 2014-08-04 | 2,214 | 1,816 | DDB | 5 | 159 | | | |

**TY 2018 Land, Etc.
Schedule**

Name: Paula Knickerbocker Foundation Inc
c/o Idaho Trust Bank

EIN: 82-0482954

| Category / Item | Cost / Other Basis | Accumulated Depreciation | Book Value | End of Year Fair Market Value |
|--------------------|--------------------|--------------------------|------------|-------------------------------|
| LAND | 46,422 | | 46,422 | |
| BARN | 17,261 | 8,583 | 8,678 | |
| BARN | 32,386 | 16,012 | 16,374 | |
| BARN | 25,000 | 12,259 | 12,741 | |
| BARN | 61,371 | 30,103 | 31,268 | |
| BUILDING | 69,634 | 34,584 | 35,050 | |
| BUILDING IMPROVEME | 8,391 | 3,772 | 4,619 | |
| BARN ADDITION | 11,926 | 5,036 | 6,890 | |
| BARN ADDITION | 2,250 | 908 | 1,342 | |
| ELECTRICAL WORK BA | 702 | 272 | 430 | |
| SEWER HOOK UP | 2,500 | 2,500 | | |
| LAND IMPROVEMENTS | 64,867 | 64,867 | | |
| SPRINKLER SYSTEM | 23,901 | 23,901 | | |
| LAND IMPROVEMENTS | 1,239 | 1,238 | 1 | |
| LANDSCAPING | 1,203 | 1,202 | 1 | |
| LAND IMPROVEMENTS | 2,008 | 1,920 | 88 | |
| INSTALLATION | 2,510 | 2,510 | | |
| ROCK FILL | 469 | 469 | | |
| HORSESHOE LAMPS | 600 | 600 | | |
| RESTORED COACH | 60,000 | 60,000 | | |
| RESTORED COACH | 666 | 664 | 2 | |
| RESTORED COACH | 1,222 | 1,222 | | |
| PURCHASE OF COACH | 1,966 | 1,966 | | |
| HARNESS | 110 | 110 | | |
| EQUIPMENT | 4,147 | 4,147 | | |
| ALUMINUM CARGO TRA | 1,665 | 1,665 | | |
| EQUIPMENT | 1,080 | 1,078 | 2 | |
| EQUIPMENT | 2,563 | 2,563 | | |
| TRAILER | 673 | 673 | | |
| HORSE HOT WALKER | 2,137 | 2,137 | | |

| Category / Item | Cost / Other Basis | Accumulated Depreciation | Book Value | End of Year Fair Market Value |
|------------------------|---------------------------|---------------------------------|-------------------|--------------------------------------|
| CARRIAGE | 2,666 | 2,666 | | |
| HARNESS | 8,241 | 8,241 | | |
| TWO SADDLES | 526 | 526 | | |
| HARNESS | 362 | 361 | 1 | |
| SADDLE | 330 | 329 | 1 | |
| WAGON AND TRAILER | 323 | 322 | 1 | |
| MESH SHEETS & ADDL | 2,440 | 2,440 | | |
| HORSE BATH TUB | 995 | 995 | | |
| CLARANCE COACH | 303 | 303 | | |
| HARNESS RESTORATIO | 471 | 470 | 1 | |
| TRAILER | 3,431 | 3,430 | 1 | |
| PAIR OF LAMP CARRI | 2,000 | 2,000 | | |
| RESTORATION LAMPS | 1,942 | 1,942 | | |
| PEOPLE MOVER WAGON | 1,654 | 1,654 | | |
| TRAINING CART | 377 | 377 | | |
| CARRIAGE EQUIPMENT | 1,215 | 1,215 | | |
| EQUIPMENT | 999 | 999 | | |
| EQUIPMENT | 160 | 159 | 1 | |
| TRANSPORT EQUIPMEN | 1,688 | 1,688 | | |
| BREAST COLLAR | 9,666 | 9,666 | | |
| GIG & AXEL REPAIR | 1,346 | 1,346 | | |
| RACK FOR DODGE PIC | 850 | 850 | | |
| CARRIAGE POLES | 966 | 966 | | |
| WELDING ON CARRIA | 990 | 990 | | |
| MUZZLE LOADER SHOT | 761 | 761 | | |
| ANTIQUE STAGECOACH | 147,000 | 147,000 | | |
| MUSEUM CROWD CONTR | 342 | 342 | | |
| STAGECOACH TRUNK | 1,940 | 1,940 | | |
| CARRIAGE LAMPS | 684 | 684 | | |
| FEED BAGS | 252 | 252 | | |

| Category / Item | Cost / Other Basis | Accumulated Depreciation | Book Value | End of Year Fair Market Value |
|--------------------|--------------------|--------------------------|------------|-------------------------------|
| STAGECOACH COVER | 511 | 511 | | |
| TIRES | 364 | 364 | | |
| TRAILER REPAIR | 400 | 400 | | |
| HARNESS | 525 | 525 | | |
| GELDINGS | | | | |
| 2 HORSES (TENSI AL | | | | |
| 2 PRE PURCHAES EXA | | | | |
| HORSE- FRITS | | | | |
| HORSE - AMOS | | | | |
| 2 LIPPIZAN DR. KOZ | | | | |
| COFFEE TABLE | 138 | 138 | | |
| SOFA TABLE | 318 | 318 | | |
| STAGE COACH | 365 | 365 | | |
| BARN | 16,000 | 7,841 | 8,159 | |
| BARN | 52,825 | 25,105 | 27,720 | |
| APPT KIT W/TOOLS | 495 | 495 | | |
| BARN DOOR | 2,959 | 1,118 | 1,841 | |
| INSTALL TANK PIPES | 1,748 | 1,558 | 190 | |
| STOCK TANK | 71 | 54 | 17 | |
| PAIR OF DRIVING | 250 | 197 | 53 | |
| CORRAL PANELS | 965 | 871 | 94 | |
| POLE CABLES | 300 | 230 | 70 | |
| CARRIAGE EQUIPMENT | 215 | 165 | 50 | |
| VARIOUS EQUIPMENT | 1,309 | 1,309 | | |
| DRIVING EQUIPMENT | 860 | 860 | | |
| BARN REPAIRS | 1,142 | 1,142 | | |
| CARRIAGE EQUIPMENT | 625 | 625 | | |
| STAGE COACH | 2,500 | 2,499 | 1 | |
| TRIPLE C CART | 1,224 | 1,224 | | |
| PRACTICE CART | 5,000 | 5,000 | | |

| Category / Item | Cost / Other Basis | Accumulated Depreciation | Book Value | End of Year Fair Market Value |
|------------------------|---------------------------|---------------------------------|-------------------|--------------------------------------|
| NEW ENGLAND CARRIA | 2,200 | 2,199 | 1 | |
| COMPUTER EQUIPMENT | 2,400 | 2,399 | 1 | |
| CARRIAGE RESTORATI | 4,200 | 4,200 | | |
| HARNESS SYSTEM | 8,581 | 8,581 | | |
| POLE RESTORATION | 6,379 | 6,379 | | |
| CARRIAGE RESTORATI | 7,500 | 7,500 | | |
| P.M. WAGON RESTORA | 4,761 | 4,761 | | |
| APPLE HARD DRIVE | 299 | 70 | 229 | |
| EQUIPMENT & SADDLE | 16,950 | 14,978 | 1,972 | |
| EQUIPMENT | 10,939 | 10,938 | 1 | |
| LAND IMPROVEMENTS | 3,000 | 1,495 | 1,505 | |
| FENCE | 1,896 | 832 | 1,064 | |
| HARNESS BAGS | 1,853 | 1,604 | 249 | |
| APPLE COMPUTER | 2,214 | 1,975 | 239 | |

TY 2018 Other Expenses Schedule

Name: Paula Knickerbocker Foundation Inc
c/o Idaho Trust Bank

EIN: 82-0482954

Other Expenses Schedule

| Description | Revenue and Expenses per Books | Net Investment Income | Adjusted Net Income | Disbursements for Charitable Purposes |
|------------------------|--------------------------------|-----------------------|---------------------|---------------------------------------|
| RENTAL EXPENSES | 1,923 | 1,923 | | |
| MEALS | 799 | | | 799 |
| UTILITIES | 2,149 | | | 2,149 |
| MISCELLANEOUS | 638 | | | 638 |
| TELEPHONE | 1,439 | | | 1,439 |
| BANK CHARGES | 738 | 738 | | |
| INSURANCE | 1,402 | | | 1,402 |
| CLEANING & MAINTENANCE | 953 | | | 953 |
| DUES & SCRIPTIIONS | 684 | | | 684 |
| SUPPLIES | 1,253 | | | 1,253 |

Other Expenses Schedule

| Description | Revenue and Expenses per Books | Net Investment Income | Adjusted Net Income | Disbursements for Charitable Purposes |
|-------------|--------------------------------|-----------------------|---------------------|---------------------------------------|
| SHIPPING | 15 | | | 15 |

TY 2018 Other Income Schedule

Name: Paula Knickerbocker Foundation Inc
c/o Idaho Trust Bank

EIN: 82-0482954

Other Income Schedule

| Description | Revenue And Expenses Per Books | Net Investment Income | Adjusted Net Income |
|--------------|--------------------------------|-----------------------|---------------------|
| Other Income | 500 | 500 | 500 |

TY 2018 Taxes Schedule

Name: Paula Knickerbocker Foundation Inc
c/o Idaho Trust Bank

EIN: 82-0482954

| Category | Amount | Net Investment Income | Adjusted Net Income | Disbursements for Charitable Purposes |
|--------------------|---------------|----------------------------------|--------------------------------|--|
| REAL ESTATE TAXES | 3,496 | | | 3,496 |
| PAYROLL TAXES | 6,453 | 323 | | 6,130 |
| NET INVESTMENT TAX | 920 | 920 | | |

Schedule B
(Form 990, 990-EZ,
or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors
▶ Attach to Form 990, 990-EZ, or 990-PF
▶ Go to www.irs.gov/Form990 for the latest information

OMB No 1545-0047
2018

Name of the organization
Paula Knickerbocker Foundation Inc
c/o Idaho Trust Bank

Employer identification number
82-0482954

Organization type (check one)

Filers of:

Section:

Form 990 or 990-EZ

- 501(c)() (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule See instructions

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor Complete Parts I and II See instructions for determining a contributor's total contributions

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹ 3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1 Complete Parts I and II
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals Complete Parts I, II, and III
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc , purposes, but no such contributions totaled more than \$1,000 If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc , contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution. An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

| | |
|---|---|
| Name of organization Paula Knickerbocker Foundation Inc c/o Idaho Trust Bank | Employer identification number 82-0482954 |
|---|---|

Part I **Contributors** (See instructions) Use duplicate copies of Part I if additional space is needed

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|--|----------------------------|--|
| 1 | PAULA K KNICKERBOCKER 622 E Sherman Ave Coeur dAlene, ID 83814 | \$ 53,550 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions) |
| | | \$ | Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions) |

| | |
|---|---|
| Name of organization Paula Knickerbocker Foundation Inc c/o Idaho Trust Bank | Employer identification number 82-0482954 |
|---|---|

| Part II Noncash Property | | | |
|--|--|--|----------------------|
| (See instructions) Use duplicate copies of Part II if additional space is needed | | | |
| (a) No. from Part I | (b) Description of noncash property given | (c) FMV (or estimate) (See instructions) | (d) Date received |
| 1 | Stock Contribution - Vanguard Emerging Markets ETF | \$ 53,550 | 2018-10-24 |
| | | \$ | |
| | | \$ | |
| | | \$ | |
| | | \$ | |
| | | \$ | |

| | |
|---|---|
| Name of organization Paula Knickerbocker Foundation Inc c/o Idaho Trust Bank | Employer identification number 82-0482954 |
|---|---|

Part III *Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.)* ▶ \$ _____
Use duplicate copies of Part III if additional space is needed

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|------------------------|---------------------|-----------------|-------------------------------------|
| | | | |

| | |
|---|--|
| (e) Transfer of gift Transferee's name, address, and ZIP 4 | Relationship of transferor to transferee |
| | |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|------------------------|---------------------|-----------------|-------------------------------------|
| | | | |

| | |
|---|--|
| (e) Transfer of gift Transferee's name, address, and ZIP 4 | Relationship of transferor to transferee |
| | |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|------------------------|---------------------|-----------------|-------------------------------------|
| | | | |

| | |
|---|--|
| (e) Transfer of gift Transferee's name, address, and ZIP 4 | Relationship of transferor to transferee |
| | |
| | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|------------------------|---------------------|-----------------|-------------------------------------|
| | | | |

| | |
|---|--|
| (e) Transfer of gift Transferee's name, address, and ZIP 4 | Relationship of transferor to transferee |
| | |
| | |