



REPORT ON IDAHO'S NONPROFIT SECTOR

DECEMBER 2006

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IDAHO NONPROFIT DEVELOPMENT CENTER



WELCOME FROM INDC

Since its founding in 2001, the Idaho Nonprofit Development Center (INDC) has strived to bring our nonprofit sector together and educate the public on the vital role we provide in building strong communities. Nonprofits are essential to Idaho's civic society and economy, yet the sector is just beginning to forge a common identity to build the public support it needs to thrive.

In 2006, INDC held, in cooperation with other nonprofits, six town hall meetings of nonprofit leaders throughout the state to develop a common vision and identify resources needed to achieve it. These leaders frequently mentioned research on the sector—hard data to measure our size and impact – as a needed resource.

INDC led the way with its first report on Idaho's nonprofits published in 2005. In this follow-on report, we update that data and compare the status of Idaho's nonprofits today to the baseline data we reported in 2005. In addition, we compare Idaho's nonprofits to national averages and identify significant trends.

This report uncovers surprising information, documenting what we at INDC have observed – that Idaho's sector is growing rapidly, filling un-met needs as our state's population grows. We hope this information will generate more public awareness and support, through contributions and volunteers, for the community organizations that are an essential part of what makes Idaho a great place to live.

Lisë Stewart
President

Lynn Hoffmann
Executive Director

Idaho Nonprofit Development Center

The logo for the Idaho Nonprofit Development Center (INDC) features the lowercase letters "indc" in a bold, blue, sans-serif font. The letter "i" has a small yellow dot above it, and the letter "c" has a small yellow dot inside its curve.

IDAHO NONPROFIT DEVELOPMENT CENTER

SUMMARY OF REPORT

Growth plus opportunity

In reviewing the recent data regarding Idaho's "reporting" charitable nonprofits (those required to report data to the IRS), two salient trends appear:

First, by nearly every measure, Idaho's nonprofits have grown dramatically. Between 2002 and 2004, the number of reporting nonprofits increased 14 percent. Their expenditures increased 23 percent, to \$1.72 billion—over three percent of Idaho's "Gross State Product." Moreover, the average charitable contribution of taxpayers who itemized deductions was \$3,410 in 2004, or 4.6 percent of annual income. This is higher than the national average of 3.9 percent and reflects an annual increase of about 7 percent per year since 2001. These increases have exceeded Idaho's population growth.

Second, Idaho continues to have a low "nonprofit density": In 2004, Idaho had only 9.0 "reporting public charities" per 10,000 residents, and ranked 35th among the 50 states.¹ The relatively low density implies that Idahoans, especially those in the state's many rural counties, may be under served in social services, education, health, arts, recreation, and other services generally provided by nonprofits. Important needs may be unmet and significant niches unfilled, but the capacity for continuing growth of Idaho's nonprofit sector probably remains high as long as Idahoans support the organizations with contributions and volunteer time.

THE IDAHO NONPROFIT SECTOR

Continued Growth

The nonprofit sector in Idaho mirrors our population—resilient, growing and increasingly diverse. In each of Idaho's 44 counties you will find nonprofits meeting the needs of individuals and communities. Our nonprofits range from hospitals to boys and girls clubs, from universities to conservation groups, from shelters for battered women to volunteers who support the arts, assist veterans or empower citizens with disabilities. Every one of these nonprofits helps create a caring community that strengthens and enhances our lives.

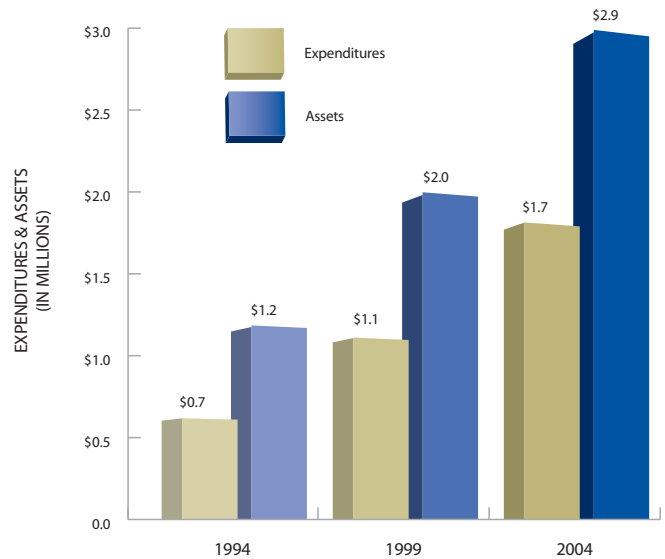
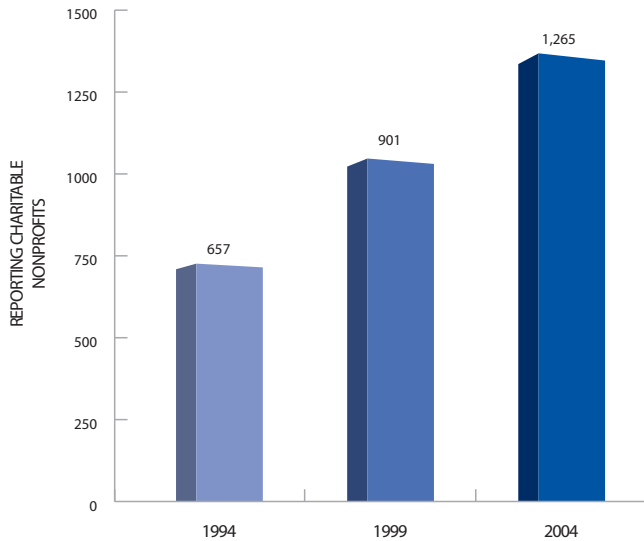
Our nonprofits draw funds and families to Idaho. They give recipients of services a safety net. They benefit us all by offering access to music, education, health care, recreation and sports. And they give us outlets for our passion and compassion.

Complementing Idaho's private sector businesses and public sector governmental agencies, Idaho's social sector nonprofit organizations fill critical roles. This third, independent sector:

- Attracts private and federal grants into our state.
- Helps improve the workforce, since many people gain valuable job training and work experience by volunteering and working for nonprofits.
- Often hires underemployed or unemployed workers, and reduces labor force inequalities by offering upward mobility to otherwise disadvantaged groups.
- Helps to define and improve living conditions in Idaho communities, as churches, clubs and community associations make and keep our towns the places where people choose to live.

¹ Urban Institute, "The Nonprofit Sector in Brief – Facts and Figures from the Nonprofit Almanac – 2007", at page 7.

REPORTING CHARITABLE NONPROFITS IN IDAHO, 1994-2004



Source: National Center for Charitable Statistics, Urban Institute

The INDC is pleased to present this report, written in collaboration with the National Council on Nonprofit Associations. The Urban Institute's National Center for Charitable Statistics. The data is primarily from the Urban Institute's National Center for Charitable Statistics, based on the most recent (2004) IRS filings required of charitable nonprofits with gross annual receipts over \$25,000, and from the Foundation Center, which has more current data. Based on this data, the most noteworthy feature of Idaho's nonprofit sector is dramatic growth:

- There were 1265 reporting charitable nonprofits in Idaho, an increase of 14 percent between 2002 and 2004.
- They spent \$1.72 billion in 2004—a 23 percent increase since 2002—and held assets of \$2.9 billion.
- Although the number of private foundations remained nearly unchanged (182 in 2002 vs. 183 in 2004), their total assets grew 24 percent (to \$1.2 billion) and their total giving increased 6 percent (to \$67 million) from 2002 to 2004.
- The average charitable contribution of those who itemized deductions was \$3,410 in 2004, or 4.6 percent of annual income. This is higher than the national average of 3.9 percent and reflects an annual increase of about 7 percent per year since 2001.
- When paid staff and volunteer hours are combined (with volunteer time calculated as 40-hour/week "full time equivalents"), Idaho's nonprofit workforce is the equivalent of over 60,000 workers.

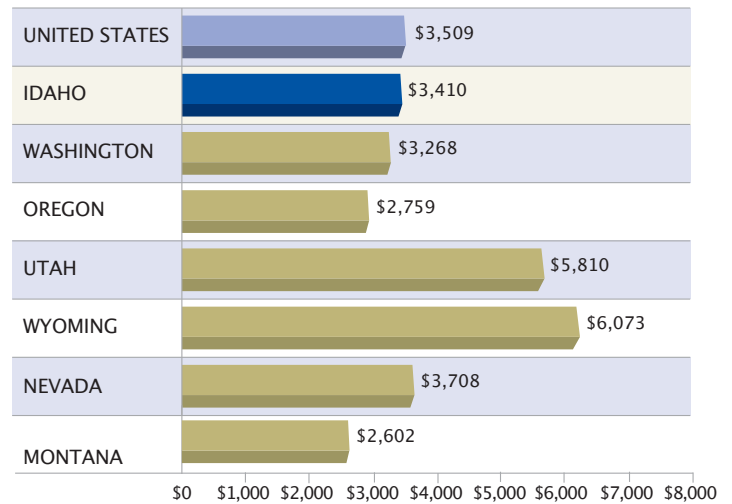
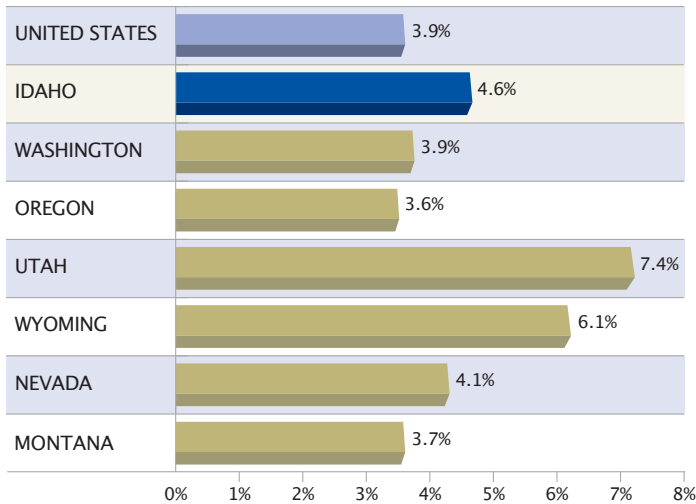
Idaho Nonprofits Continue to Grow—In 2004 there were 1,265 reporting charitable nonprofits in Idaho that were tax-exempt under Section 501(c)(3) of the IRS Code—nearly double the number from 10 years earlier. They spent \$1.7 billion in 2004—over 3% of Idaho's "Gross State Product," up from 2% in the previous INDC report. The value of assets held rose to \$2.9 billion in 2004, a 142% increase from 1994. Private foundations, religious congregations and smaller nonprofits not required to report are not included in this data.

These numbers tell a remarkable story of expansion of Idaho's larger nonprofits, but not a complete one. In addition to the 501(c)(3) nonprofits required to file IRS reports, almost 3,000 more charitable organizations are not required to file. These include booster clubs, local PTAs/PTO's, Little League and soccer clubs, and numerous other small organizations that are active in our communities but whose limited finances exempt them from the reporting requirements. (The Idaho Secretary of State lists 11,000 nonprofit corporations, which include many other groups—such as chambers of commerce—that have a different IRS nonprofit status. This report does not include information on these, yet they too are rapidly increasing in numbers.)

Charitable nonprofits benefit us in ways not easily quantified: as tools for community-building, fostering civil society and strengthening our social fabric. Idaho's nonprofits are essential to maintaining and improving our quality of life. Idahoans have and will continue to place their trust in the responsiveness, performance and quality of services provided by nonprofits.

Every one of these metrics of nonprofit health and

CHARITABLE DONATIONS BY TAX RETURN ITEMIZERS, 2004



Source: National Center for Charitable Statistics, Urban Institute

PROFILE OF THE IDAHO DONOR

Above-average giving

In both 2002 and 2004, Idahoans donated above the national average. The Urban Institute's National Center for Charitable Statistics reported that the average charitable contribution by Idaho taxpayers who itemize deductions was \$3,410 in 2004, and they donated 4.6 percent of their income to tax-exempt organizations, which was higher than the 3.9 percent national average.

Another study by the Boston College Center on Wealth and Philanthropy, also based on 2004 deductions by itemizing taxpayers, ranked Idaho 19th out of the 51 reported areas (50 states plus Washington D.C.), with an annual "mean charitable contribution" of \$1,735, higher than Oregon, Washington and Montana.² And this study found that when Idaho's mean contribution was adjusted for household income—that is, expressed as a percentage of each household's before-tax income – Idaho's ranking climbed to 14th.³

Idahoans Donors above National Average—In 2004, among Idaho taxpayers who itemized deductions, the average reported donation was \$3,410—a larger donation than itemizers in Washington, Oregon and Montana. The percent of income contributed by these Idaho itemizers was 4.6%, above the national average of 3.9%, and a greater share than itemizers in Washington, Oregon, Nevada and Montana.

Itemized deductions includes gifts to religious congregations, which do not file annual returns to the IRS, so we cannot segregate these gifts from other contributions. The Giving USA Foundation 2006 report⁴ determined that, on a national level, almost 36 percent of contributions are religion-related. This report also concludes that, on a national level, there has been almost no change in total contributions from individuals, private foundations and businesses when dollars are adjusted for inflation, despite economic growth and an increase in personal income (while noting that "wealth and income were growing for households at the highest ends of the economic spectrum, but had fallen or stayed flat over several years for the vast majority of households.")

² John J. Havens and Paul G. Shervish, Charitable Giving Indices: Social Indicators of Philanthropy by State (Boston College Center on Wealth and Philanthropy, Nov. 3, 2006), at Table 2. The Urban Institute reported the "arithmetic average," which is the total of all contributions divided by the number of itemizing taxpayers. Boston College reported the "mean," which is the donation of the 50th percentile itemizing taxpayer.

³ The Center of Wealth and philanthropy calculate other "charitable giving indices" based on relative tax burden and cost of living that yield a lower ranking for Idaho donations.

⁴ Giving USA Foundation Annual Report on Philanthropy. giving USA 2006. Glenview, IL: Giving USA Foundation.



LIFE'S KITCHEN

At-risk students give back to their community

Life's Kitchen is an innovative, non-profit organization dedicated to transforming the lives of young adults by building self-sufficiency and independent living through culinary arts, life skills training, and placement in the food service industry. Life's Kitchen supports its program with Custom Catering, a Lunch Café, private donations and community grants.

Life's Kitchen enrolls, serves, and graduates students that meet at-risk criteria. Many students have been unsuccessful in the traditional school setting and endure significant personal challenges; Life's Kitchen helps them learn a vocation and gain self-confidence.

Since its beginning in 2003, Life's Kitchen has served over 100 Treasure Valley youth and has a 91% graduation rate. Additionally, 82% have pursued careers in the culinary arts, and earn 26% above the federal minimum wage. With four professional chefs on staff, and so many community professionals teaching life skills class, Life's Kitchen students are no longer taking from the system; they are giving back to their community.



THE ROLE OF VOLUNTEERS

The donation of money to nonprofits is only one aspect of "generosity." How can we understand the time, energy and attention Idahoans give through nonprofits to causes that they value? One measure is the time spent as a volunteer.

In 2004, volunteers in Idaho age 15 and over gave more than 70 million hours of their time to nonprofits employing four or more staff.⁵ This equates to employment of 35,000 "full-time equivalents" (FTE's).

A different study, comparing "volunteering intensity" (the median annual hours volunteered by persons 16 years or older) among states, ranked Idaho the second highest in the nation for the three-year period 2003 through 2005.⁶ When "rates" of volunteering in recent years are compared, the trends seem uncertain.

One study found that the Idaho volunteering rate grew from 35.9 percent in 2002 to 36.7 percent in 2004, but fell to 34.0 percent in 2005.⁷ On the other hand, a survey of 375 nonprofit staff and board members in fall 2006 in the Pacific Northwest (Washington, Oregon, Idaho and Montana) found that among nonprofits that actively use volunteers, those that have experienced an increase in volunteers outnumber those experiencing a decrease.⁸

These minor fluctuations in rates do nothing to detract from the fact that the typical Idahoan volunteers far above the national average, eclipsing every Pacific Northwest state except Utah and Alaska.⁹ From 2003 through 2005, volunteers in Idaho spent a median of 64 hours annually on volunteer activities, and 44 percent of these Idaho volunteers coached, refereed, tutored, taught or mentored—the second highest percentage reported nationally.¹⁰

⁵ Lester M. Salamon and S. Wojciech Sokolowski, *Employment in America's Charities: A Profile* (Baltimore: Johns Hopkins Center for Civil Society Studies, Dec. 2006), at Appendix B.

⁶ *Volunteering in America: State Trends and Rankings* (Corporation for National & Community Service), at page 26.

⁷ *Volunteering in America: State Trends and Rankings* (Corporation for National & Community Service), at page 62.

⁸ The Collins Group, *2006 Northwest Nonprofit Resources Survey – Regional Executive Summary*.

⁹ *Volunteering in America: State Trends and Rankings* (Corporation for National & Community Service), at page 25

¹⁰ *Volunteering in America: State Trends and Rankings* (Corporation for National & Community Service), at page 63.

IDAHO NONPROFITS AS EMPLOYERS

Nonprofits employ far more paid workers than is widely recognized. In 2004, Idaho nonprofits employed 25,000 workers¹¹—about the same number as employed in wholesale trades in Idaho, and more than three times the number who worked in Idaho's natural resources and mining industries that year.¹² Idaho nonprofit employment grew 3.9 percent from 2002 to 2004, outpacing the state's overall employment growth of 3.4 percent during the same period.¹³

Nonprofit salary data by state is not available to us, but studies at the national level indicate that although nonprofit jobs overall pay less than for-profit jobs, when jobs in the same fields are compared, nonprofit wages are often higher. For example, nursing care workers employed by nonprofits earn 3 percent more than their for-profit peers, museum workers 15 percent more, and social assistance workers 25 percent more.¹⁴

2007 AND BEYOND

INDC's March 2005 report disclosed that Idaho's nonprofit sector grew at a rate above the national average. Our 2007 report finds that this growth has continued and has outpaced the overall growth in population. Still, Idaho's "nonprofit density" remains lower than the national average, suggesting that there is still room—and perhaps a need—for more growth.

The "Idaho Nonprofit Sector Report" is based primarily on IRS filings required of charitable nonprofits with gross annual receipts over \$25,000. As a result, some of our conclusions are necessarily limited by the data, which reflects the status of Idaho's larger nonprofits as of 2004. Other sources, however, indicate that this growth has continued since 2004, and that Idaho's "non-reporting" charitable nonprofits have experienced similar expansion. The Idaho Nonprofit Development Center looks forward to documenting the future growth—and success—of Idaho's robust nonprofit community.

¹¹ Lester M. Salamon and S. Wojciech Sokolowski, *Employment in America's Charities: A Profile* (Baltimore: Johns Hopkins Center for Civil Society Studies, Dec. 2006), at Appendix B.

¹² Department of Labor Bureau of Labor Statistics, www.bls.gov.

¹³ Lester M. Salamon and S. Wojciech Sokolowski, *Employment in America's Charities: A Profile* (Baltimore: Johns Hopkins Center for Civil Society Studies, Dec. 2006), at Table 7.

¹⁴ Lester M. Salamon and S. Wojciech Sokolowski, *Employment in America's Charities: A Profile* (Baltimore: Johns Hopkins Center for Civil Society Studies, Dec. 2006), at page 10.



LEE PESKY LEARNING CENTER Each individual's triumph in learning is a victory for the world

The Lee Pesky Learning Center, founded in 1997, is an example of the entrepreneurial spirit within the nonprofit sector. The founders, Alan and Wendy Pesky, saw an unmet need and created the Center, which applies the most recent scientific research to helping individuals overcome learning disabilities and gaps in reading, writing, math and basic literacy.

Three facts motivate the work of Lee Pesky Learning Center. First, an educated work force is important to Idaho's future. Second, one in five individuals has a learning disability. Third, learning problems create barriers to success in school, work and life.

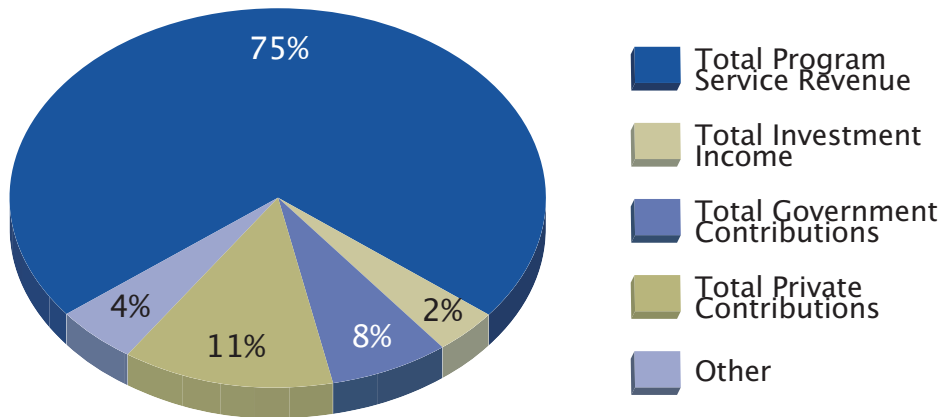
With a professional staff of 30, the Pesky Center has served more than 1,000 students in a one-on-one clinical setting. To help those with financial need, the Center has provided \$250,000 in scholarship support for individuals and families. Recognizing that all too many individuals remain under served, the Boise-based Center has recently broadened its reach with the opening of clinical facilities in Caldwell and Hailey.

The Center also collaborates with Idaho schools to support classroom teachers. More than 3000 teachers have been trained to work effectively with students with learning gaps, and distributes literacy booklets to new mothers in every maternity ward in the state. As a nonprofit organization providing professional services in many settings, the Pesky Center relies on hundreds of partners to support and fund its mission. As its scope and impact has grown, the "Pesky Center Community" has grown also.



lee pesky learning center
Each individual's triumph in learning is a victory for our world.

SOURCES OF REVENUE FOR REPORTING CHARITABLE NONPROFITS, 2003

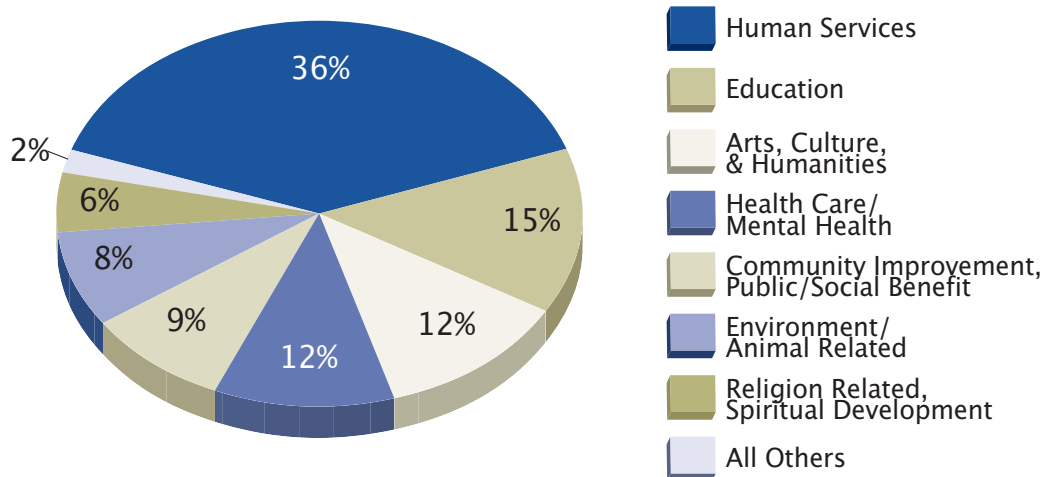


Source: National Center for Charitable Statistics, Urban Institute

Increasingly Self-Reliant—75% of total revenues for reporting charitable nonprofits in Idaho in 2003 came from sales of program services, compared to 71% in 2001. About 11% came from private contributions from individuals and corporations.

Only 8% came from government sources. *This 2003 data comes from a different NCCS database (digitized data), so the total number of nonprofits on which it is based is slightly different from 2004 data used elsewhere in the report.

REPORTING CHARITABLE NONPROFITS IN IDAHO BY FIELD, 2004



Source: National Center for Charitable Statistics, Urban Institute

Human Services and Education Comprise More Than Half of All Idaho Nonprofits—In 2004 human services organizations made up the largest proportion of Idaho's reporting charitable nonprofits. These organizations provide a broad spectrum of services including youth development, disaster relief, housing services and family support. Education is the second largest field, with 15% of the total.

Compared to 2002, the percentage of reporting nonprofits devoted to human services and religion decreased slightly, while the percentage devoted to education and community improvement, public/societal benefit rose slightly. (Religiously-affiliated charitable nonprofits that provide specific programs, such as mental health services or day care, are included with organizations providing similar services, and not with religion-related groups.)

THE IDAHO NONPROFIT SECTOR, 2004

Tax-Exempt organizations	Registered with IRS <small>(over \$5,000 in gross receipts in 2002)</small>	Filing Annual IRS Report <small>(over \$25,000 in gross receipts in 2002)</small>
Under 501(c)(3)*	4,409	1,648
Private Foundations	314	235
Charitable Nonprofits	4,095	1,413
Under Other 501(c) Subsections**	2,627	804
501(c)(4) social welfare	630	190
501(c)(5) labor/agriculture	308	111
501(c)(6) business leagues	445	219
501(c)(other)	1,244	284

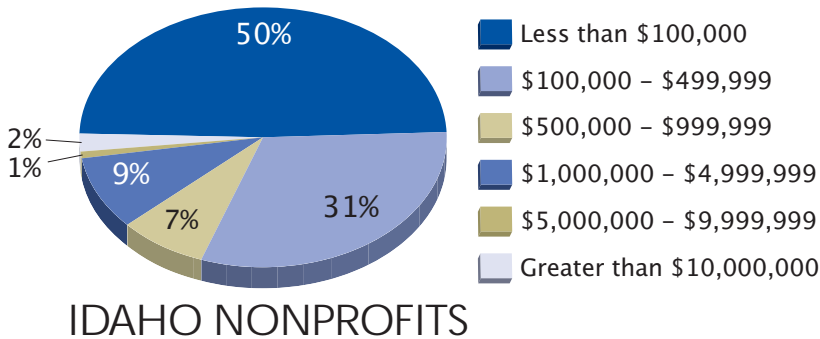
* Does not include religious congregations
 ** Filing totals based on Fiscal Year 2003

Source: National Center for Charitable Statistics, Urban Institute

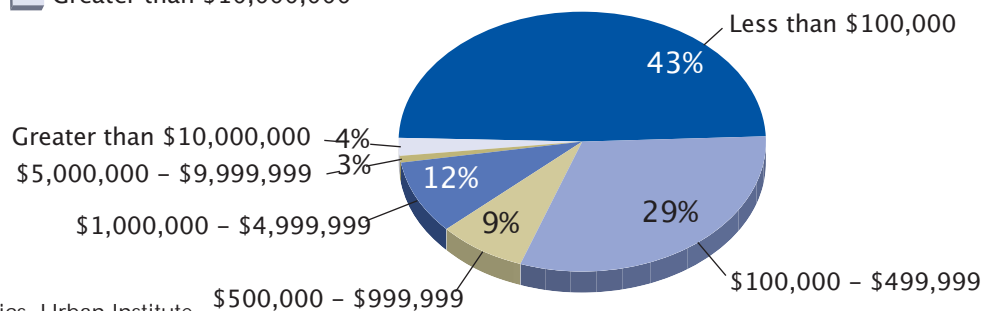
Just the tip of the iceberg—Data in this table, gathered from IRS tax reports, represent Idaho's larger, non-religious nonprofits, which comprise only about one-third of Idaho's charitable nonprofits.

The other two-thirds—religious organizations and nonprofits with annual gross receipts under \$25,000 such as PTA's, youth soccer and Little League—play active and important roles in their communities—but are not required to report to the IRS.

REPORTING CHARITABLE NONPROFITS BY EXPENDITURE LEVEL



U.S. NONPROFITS

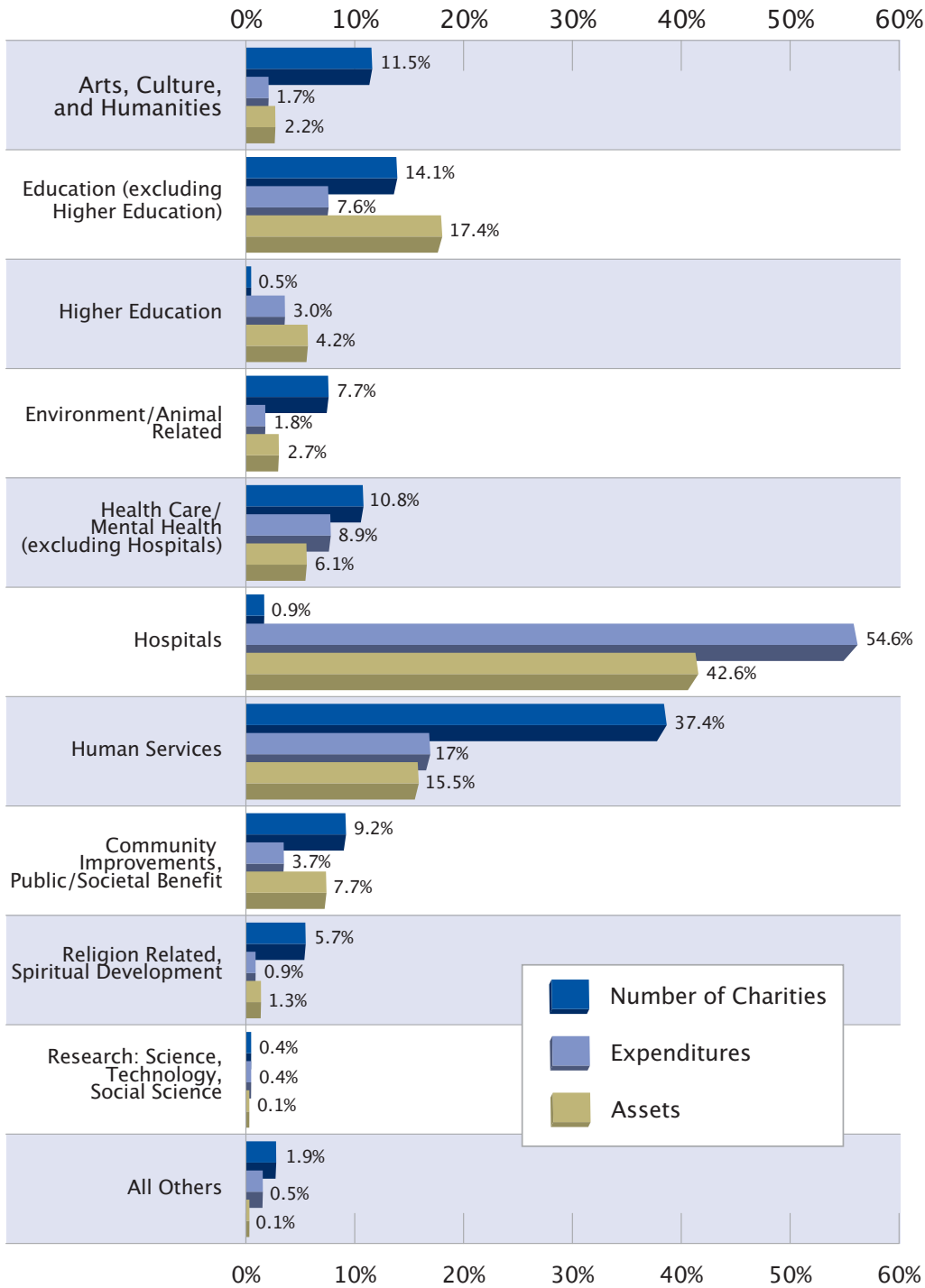


Source: National Center for Charitable Statistics, Urban Institute

The "mix" remains the same—The percentages of Idaho's reporting charitable nonprofits in various expenditure tiers have remained nearly the same since 2002. For example, 88% had annual expenditures under \$1 million in both years. However, the total number of reporting charitable nonprofits, and their total expenditures, have increased significantly.

This chart does not include the nearly 3,000 small charitable nonprofits registered with the IRS but not required to file. A higher percentage of Idaho's reporting nonprofits have expenditures under \$100,000 (50 percent) compared to the nation (43 percent.)

NUMBER, EXPENDITURES, AND ASSETS OF REPORTING CHARITABLE NONPROFITS IN IDAHO BY FIELD, 2004



Hospitals lead in expenditures and assets—As other nonprofits have increased in number, hospitals' share of the total has dropped from 1.7% in 2002 to under 1% in 2004. Still, hospitals' expenditures remain more than half of all reporting charitable nonprofits' expenditures.

SOURCES OF REVENUE FOR REPORTING CHARITABLE NONPROFITS, 2003

COUNTY	# OF ORGS	EXPENSES	ASSETS
ADA	404	983,992,185	1,709,197,545
ADAMS	2	23,193	921,767
BANNOCK	58	76,874,931	80,275,449
BEAR LAKE	2	345,139	2,213,932
BENEWAH	7	12,556,500	18,278,439
BINGHAM	19	3,341,873	4,434,553
BLAINE	70	49,643,717	94,219,020
BOISE	5	926,303	1,665,855
BONNER	58	40,485,729	50,414,250
BONNEVILLE	73	41,496,637	46,105,993
BOUNDARY	14	3,123,871	4,174,897
BUTTE	2	8,799,520	1,676,359
CAMAS	1	157,138	275,234
CANYON	84	170,448,649	275,168,185
CARIBOU	4	203,460	505,148
CASSIA	10	740,291	2,411,367
CLEARWATER	7	10,832,034	5,773,135
CUSTER	6	747,247	2,236,476
ELMORE	13	3,909,594	6,591,029
FRANKLIN	4	211,043	415,776
FREMONT	5	3,912,028	5,053,736
GEM	8	9,836,174	19,198,727
GOODING	8	3,874,675	6,870,663
IDAHO	11	12,291,028	12,095,759
JEFFERSON	5	313,981	2,140,424
JEROME	10	16,488,343	7,786,192
KOOTENAI	107	34,245,093	59,523,332
LATAH	52	66,166,711	271,827,110
LEMHI	13	1,479,145	3,116,250
LEWIS	2	510,848	3,003,415
LINCOLN	1	66,018	94,354
MADISON	10	2,022,170	1,121,338
MINIDOKA	7	360,024	1,112,924
NEZ PERCE	41	108,828,008	143,489,478
ONEIDA	2	89,176	116,928
OWYHEE	6	408,832	1,008,538
PAYETTE	9	23,107,691	43,339,605
POWER	3	120,024	326,736
SHOSHONE	19	1,179,013	4,150,536
TETON	18	6,911,253	3,982,149
TWIN FALLS	65	20,279,903	43,597,702
VALLEY	13	1,139,439	4,955,972
WASHINGTON	7	432,907	1,067,212
TOTAL	1,265	1,722,921,538	2,945,933,489

Nonprofits are found throughout Idaho—Every county now has a “reporting” charitable nonprofit, and Ada, Canyon and Kootenai continue to dominate, with 47% of total reporting charitable nonprofits, which account for 69% of total expenditures and assets.

OVERVIEW OF IDAHO FOUNDATIONS, 2004

FOUNDATION TYPE	# OF FOUNDATIONS	ASSETS	TOTAL GIVING
Independent foundations	157	\$971,455,912	\$58,244,896
corporate foundations	10	\$118,209,464	\$5,082,501
community foundations	1	\$60,309,541	\$3,382,730
operating foundations	15	\$23,695,849	\$777,533
total in Idaho	183	\$1,173,670,766	\$67,487,660
total in United States	67,736	\$510,480,908,000	\$31,843,907,000
idaho as % of U.S.	.27%	0.23%	0.21%

Idaho foundations grow in assets and total giving—The number of foundations has remained relatively stable: between 2002 and 2004, three new corporate foundations were formed, and the total number of foundations grew to 183. Overall assets grew 24% and giving increased more than 6%. The 183 Idaho foundations represented 0.27% of all U.S. foundations.

TOP 10 IDAHO FOUNDATIONS BY TOTAL ASSETS, 2004

FOUNDATION NAME	TOTAL GIVING	FOUNDATION TYPE
j.a. & kathryn albertson foundation, inc.	\$23,851,024	independent
the alsam foundation	\$8,862,977	independent
idaho community foundation	\$3,382,730	community
laura moore cunningham foundation, inc.	\$3,303,500	independent
harold e. & phyllis s. thomas foundation	\$1,502,792	independent
micron technology foundation, inc.	\$3,773,158	corporate
j.r. simplot foundation, inc.	\$1,491,630	independent
boswell family foundation	\$5,581,561	independent
paul i. and charotte p. corddry foundation inc.	\$917,803	independent
craig h. neilsen foundation	\$887,059	independent
TOTAL	\$52,654,506	

Two new foundations join the top ten in total assets—The Paul I. and Charlotte P. Corddry Foundation and the Craig H. Neilsen Foundation have joined the top-ten ranks since 2002.

TOP 10 IDAHO FOUNDATIONS BY TOTAL GIVING, 2004

FOUNDATION NAME	ASSETS	FOUNDATION TYPE
j.a. & kathryn albertson foundation, inc.	\$522,008,821	independent
the alsam foundation	\$108,470,637	independent
micron technology foundation, inc.	\$105,598,235	corporate
laura moore cunningham foundation, inc.	\$95,733,142	independent
idaho community foundation	\$60,309,541	community
j.r. simplot company foundation, inc.	\$60,328,967	independent
harry w. morrison foundation, inc.	\$11,905,488	independent
chc foundation	\$12,772,347	independent
the larry and marianne williams foundation, inc.	\$10,293,466	independent
the hardy foundation, inc.	\$9,805,006	operating
TOTAL	\$807,462,364	

The J.A. and Kathryn Albertson Foundation continues to reign—The top 10 foundations gave nearly \$54 million or 79% of total giving by Idaho foundations in 2004.

ABOUT INDC

The Idaho Nonprofit Development Center (INDC) is a statewide organization dedicated to ensuring the success of the nonprofit sector in Idaho through greater public awareness, education and collaboration.

We envision thriving Idaho communities supported by effective and vibrant nonprofits. Our mission is to provide a toolbox (resources) to build strong and accountable nonprofits and a soapbox (platform) to rally public involvement and gain support for the nonprofit sector.

INDC offers a variety of high-quality, affordable workshops and seminars on nonprofit management, including the Standards for Excellence, throughout the state. We sponsor statewide conferences and other opportunities for nonprofit leaders to convene on the state and local level, and we do extensive public speaking and education on Idaho's growing sector.

INDC was founded in 2001 as a 501(c)(3) organization. Donations are tax-deductible.

For more information about INDC and a calendar of upcoming events, visit our website at www.idahononprofits.org or call (208) 424-2229.

ABOUT THIS REPORT

The Idaho Nonprofit Sector Report is a project analyzing the impact of Idaho's nonprofit sector and is produced by the Idaho Nonprofit Development Center as a resource for policy makers, business leaders, civic leaders, funding organizations and citizens. For details on the methodology of the bulk of the data in this report, go to <http://www.nccs.urban.org/statereport.pdf>.

RESOURCES

Idaho Nonprofit Development Center
www.idahononprofits.org

National Council of Nonprofit Associations
www.ncna.org

National Center for Charitable Statistics at the Urban Institute
www.nccs.urban.org

Idaho Community Foundation
www.idcomfdn.org

Funding Information Center, Boise Public Library
http://www.boisepubliclibrary.org/Research/Funding_Information_Center/

Johns Hopkins University Institute for Policy Studies, Center for Civil Society Studies
<http://www.jhu.edu/~ccss/>

See especially the ground-breaking *Employment in America's Charities; A Profile* by Lester M. Salamon and S. Wojciech Sokolowski.

Giving USA Foundation
http://www.givingusa.org/gusa/gusa_foundation.htm

Boston College Center on Wealth and Philanthropy
<http://www.bc.edu/research/swri/>

Serve Idaho, the Governor's Commission on Service and Volunteerism, <http://www.serveidaho.org/> affiliated with: The Corporation for National and Community Service <http://www.nationalservice.org>

Independent Sector
<http://www.independentsector.org/>

GuideStar
www.guidestar.org

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