John and Elaine Cowan fell in love with Montana while visiting friends in Polson. “I wanted Elaine to see this part of the country,” John said. “We fell in love.” When rainy weather hit the Flathead valley during a fishing trip in 1990 and denied them access to the outdoors, the Cowans started looking at real estate. They eventually purchased a home on Flathead Lake and moved to Montana permanently in 1997.

“What brought us here was the beauty and the quality of life,” John said. “Both of us were raised in small towns.” The Cowans felt at home in Polson.

John was born in 1937, and grew up in North Charleston, South Carolina. A licensed CPA, he owned a practice in Laramie, Wyoming, specializing in small business development and ranch taxation. In 1970 he purchased an interest in a private vocational technical school, beginning a continued interest in vocational education that resulted in ownership of three more post-secondary institutions in Salt Lake City over the next 27 years.

continued on page 4

“We were a good pair; we worked together all our lives, and still were on speaking terms.”

—John Cowan
Message from the President
10 Reasons to Renew the Montana Endowment Tax Credit

As the long days of summer come to an end and Montana kids head back to school, we are gearing up for the 2013 Legislature. This year is particularly important—the Montana Endowment Tax Credit for planned gifts made to qualified endowments will expire on December 31, 2013. That means it needs to be renewed in this coming session. These ten reasons aren’t only a justification for the tax credit—they are reasons why permanent endowments are so important. They’re also why the Montana Community Foundation was established more than 20 years ago by a dedicated group of volunteers with a focus on Montana’s future.

1 The tax credit makes it possible for people to give more than they might otherwise. By offsetting a portion of Montana income tax, the tax credit means that every $5,000 gift really only costs $3,000. (That’s before the benefits of the federal deduction.)

2 The tax credit works. The Montana Department of Revenue estimates that more than $123 million in gifts to charitable endowments have been used to claim the charitable endowment credit since its inception in 1997. Assuming a standard endowment distribution rate of 5%, these gifts create at least $600,000 in distributions to Montana nonprofits every year.

3 In a state where the economy is defined by the extraction and exportation of natural resources—from the earliest days of fur trappers, Silver Barons and Copper Kings, to today’s mining, coal, and oil industries—the Endowment Tax Credit provides an vehicle for Montanans to leave part of their wealth to their hometowns in perpetuity and be rewarded for that good behavior. It encourages Montana-made wealth to stay in our state.

4 The Montana Endowment Tax Credit is an effective public-private partnership that promotes philanthropy without endorsing a specific cause. It’s a tool that incentivizes giving but allows donors and local communities to decide how to invest their donations and how the earnings should be used.

5 The tax credit is an important tool for building permanent endowments. Endowments make nonprofit operations sustainable. A recent study showed that demand for “lifeline services” provided by nonprofit health centers, homeless shelters, and food banks has increased for the third year in a row. Nonprofits across the nation are being asked to do more with less. Endowment distributions take pressure off of
nonprofit staff trying to find new sources of income by providing a predictable stream of revenue each year.

6 Endowments perpetuate the values and priorities of donors. An endowment created and restricted for a specific purpose can ensure that vital programs outlast changes in staffing, board and mission that all nonprofits undergo over time. Through endowment giving, donors can make sure that what they care about will last.

7 Endowments create legacies. Because an endowment gift is invested permanently, it acts as a permanent tribute for a donor’s loved ones (such as Winston and Helen Cox, our Good Granting story in this issue). Endowment gifts given to memorialize a loved one keep giving in their name—forever.

8 Endowment gifts afford donors the option to perpetuate their annual gifts. Montana’s population is aging. At retirement annual donors may feel the need to cut back. With fewer young people to step into the shoes of long-time supporters it might become more challenging to raise annual operating support. Donors who add $2,500 to the permanent endowment of their favorite charity will forever continue to give their $100 annual gift.

9 Montana faces a lack of philanthropic wealth. Although Montanans are generous in many ways, among the fifty states, Montana ranks at or near the bottom with regard to per capita charitable giving, number of foundations, size of foundations, and value of foundation gifts granted and received. Montana is home to less than three-hundredths of one percent of all U.S. foundations. It ranks 48th in the nation in foundation assets and 47th in foundation giving.

10 Endowments provide independence from economic, governmental and political forces for nonprofits, creating programs that stand the test of time. Many nonprofits rely on yearly grants from government and private foundation to fund operations, but this type of income is not guaranteed. An endowment distribution is.

The Montana Endowment Tax Credit has proven its worth to Montana. As you think about who will vote to represent you in the 2013 Legislature, we hope you’ll ask the candidates how they feel about renewing the Montana Endowment Tax Credit, educate them on its value, and encourage them to support its renewal.

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Linda E. Reed
President/CEO
John and Elaine Cowan

Our thought was that if you give money to the community foundation, they could channel it to where the need is greatest as society changes. —John Cowan

John met Elaine Cuklanz in Hanna, Wyoming, during a Wyoming Career Days event. John was the President of the Wyoming Technical Institute and was recruiting new students, while Elaine was recruiting for the Nuclear Medicine Technology program at the Community College of Denver. “I saw her across the gymnasium floor, carrying on with a group of students, and I said ‘I’ve got to meet this lady,’” John said. They married in 1977, beginning a productive partnership that encompassed a variety of interests in education, medicine, accounting, and travel.

Elaine was born in Estherville, Iowa, on April 18, 1941. She shared a lifelong interest in education with John, earning multiple degrees in General Science, Medical Technology, Nuclear Medicine Technology, and a master’s in Science Education and Radiobiology. In 1975, she joined the Joint Review Committee on Educational Programs in Nuclear Medicine Technology, which accredits educational programs in that field. Elaine served as the Executive Director of the committee for 26 years, growing the organization from a small accrediting body to a program that accredited over 100 programs and 1000 affiliates by her retirement in 2007.

John and Elaine shared a love of travel. “We made up our minds to do our foreign travel while we were still healthy, and we did it,” John said. “We were fortunate to travel to both the Arctic and the Antarctic and some places in between.” Their favorite trip? A visit to the Antarctica, South Georgia and the Falkland Islands in the South Atlantic. “That is just amazing country and something very few people ever see.”
John and Elaine helped to found the Greater Polson Community Foundation, which began in December 2007 because of the efforts of lifelong friends of the Cowans, Chuck and Penny Jarecki. John and Chuck attended Hotchkiss School together, and later their friendship brought the Cowans to Polson. “We got interested in the Greater Polson Community Foundation through the Jareckis,” John said. “Penny had done a little research and called us one day to broach the question of starting a community foundation. Elaine was always a better spokesman than I, so we decided that she would join the board and I would be office staff.”

Due to the efforts of the Cowans, Jareckis, and other citizens of Polson, the Greater Polson Community Foundation grew quickly. Today it has an endowment balance of more than $200,000, with a clear goal to grow to more than $1 million in five years. When Elaine passed away in 2009, John established a bequest to benefit the Greater Polson Community Foundation.

“We supported the Greater Polson Community Foundation with a bequest because it’s a conduit for the changing needs of the community,” John said. “Our thought was that if you give money to the community foundation, they could channel it to where the need is greatest as society changes.”

The Cowans’ bequest will create the John S. and Elaine Cuklanz Cowan Fund, which will provide a permanent source of income for the community foundation to distribute to Polson nonprofits. The fund will be a lasting tribute to Elaine and John.

Today, John stays busy helping the community foundation and other nonprofits with accounting, along with providing estate planning advice. When asked what Elaine would say if she could see the progress of the foundation she helped build in just four short years, he said, “she’d probably say she expected it with the great talents we have in Polson.”

Count the Cowans among the most talented of Polson’s residents. “She was an amazing lady,” John said of Elaine. “We were a good pair; we worked together all our lives, and still were on speaking terms.”
Commitment to education comes naturally to the Cox family. Prior to becoming an oil broker, Winston L. Cox was a country school teacher. His father, mother and sisters also were country school teachers. So in 1986, to honor their parents, the children of Winston and Helen created the Winston & Helen Cox Educational Excellence Endowment. “Our family has always admired the teaching profession,” said Dick Cox, on behalf of his brother, Leslie, and sister, Sherry Cox.

The fund is one of the oldest in the Foundation’s family of funds and a great example of the long-term effect an endowment can have over time. Grants from the fund are split equally between Montana State University–Billings, Montana State University–Bozeman and the University of Montana in Missoula. “Our purpose is to highlight excellence in the teaching profession by providing funds for attracting and rewarding high-quality educators, and to fund projects which do the same,” Leslie commented.

The Coxes started the endowment with a contribution of $96,000 in 1986. Since that time the fund has awarded $365,000 to the three universities, while growing to a current value of $337,000. The universities decide how to use the grants within the parameters set by the Cox family: making a special award to a member of the faculty; purchasing new materials to make programs more competitive, or initiating special projects. The annual grant amounts are determined by the current value, which can fluctuate due to stock market conditions and any new capital contributed. The three Universities have done an excellent job in recognizing or attracting outstanding educators with their programs, according to the Coxes.

“We love working with donors like the Coxes, who had the vision to create an endowment that will permanently benefit Montana’s educational system,” said Linda Reed, the Foundation’s President & CEO. “Now that the fund has been making grants for 26 years, we’re really starting to see the effect this endowment has had over time.”

“Working with the Foundation, the emphasis is on simplicity of setting up the fund, flexibility of choosing specific and possibly unique recipients, and on continued input from generation to generation (advice and capital),” Dick explained. “We all feel blessed we were able to start a fund like this to honor our parents. The Montana Community Foundation was the perfect vehicle...and it continues to be a great ride.”
Across Montana, communities are grappling with how to create and preserve community vitality while facing enormous problems: an aging population, declining government spending, and the out-migration of talented youths to larger cities. While the population of the U.S. as a whole is aging, Montana is projected to be among the five oldest states in the nation. This is especially true of rural communities, which have more than their share of the aging population and difficulty keeping young people in town.

For nonprofits in Montana and throughout the nation, demand for nonprofit services is growing even as grants are drying up, from both private and government sources. In a 2012 survey of nonprofit leaders, the Nonprofit Finance Fund found that 90% of organizations that provide critical services (such as nonprofit hospitals, homeless shelters, and food banks) had increased demand.

No Montana community is like any other, and even as communities in the western half of the state are still recovering from the recession, the oil boom in eastern Montana is creating new challenges. Those communities face a different problem: how to meet needs that are growing exponentially.

Montana communities lack one key asset: locally controlled financial capital for long-term community investment. Every community in Montana needs its own foundation to serve as a repository for community wealth and respond to changing needs. As one of our founding board members, Sue Talbot, said, “Things happen. There are natural disasters, and man-made ones, like the collapse of a major employer. But if communities have organized themselves and built their capacity, they’ll weather those changes better. And if they’re saved, by building an endowment, they’re even more able to bounce back.”

There are 73 community foundations in Montana. A local community foundation is the organization best suited to steward community wealth. Local foundations can work across community sectors: elected government, nonprofits, churches, service clubs, schools, and residents to identify investment projects that will lead to richer community vitality.

The results of our 2011 Transfer of Wealth study indicate that over the next ten years, Montanans will transfer billions of dollars to the next generation. By 2020, $12 billion will pass from one generation to the next. But how much of that wealth will stay behind in the communities that helped build it?
If only 5% of Montana’s wealth transfer were protected in permanent charitable endowments, millions of dollars would be available each year to invest in Montana communities. If every Montanan left 5% of their estate to charity, it would create a $619 million endowment in ten years. That endowment would generate $31 million in grants each year, money that could revitalize our cities and towns, create new jobs, and help people in need across our state.

The Montana Community Foundation was founded by people who shared this concern for Montana’s future, and recognized that there was a need to build permanent philanthropic wealth in our state. We are lucky to work with many Montanans who share our vision of robust foundations and endowments that can meet the needs of future generations. You can read about some of our donors, John Cowan and the Cox family, in this newsletter.

Montana’s elected officials had the foresight to invest in Montana’s philanthropic future by creating the Montana Endowment Tax Credit. Established in 1997 to encourage individuals, businesses and organizations to make lasting investments in their communities, the Montana Endowment Tax Credit creates an incentive for residents to give to endowments.

The tax credit has leveraged more than $120 million in permanently endowed gifts across the state, strengthening communities and enabling them to respond to future needs. The tax credit will expire in 2013 if it is not renewed during the upcoming legislative session. The Foundation, along with a coalition of other nonprofits, is working hard to make sure this important law is renewed. We ask our supporters who care about philanthropy in Montana to help us let elected officials know how important it is.
How you can help

- Think about what makes Montana special to you, and commit to give to your passion.

- Call the Montana Community Foundation, your local community foundation, or your favorite charity to learn about leaving a legacy for Montana’s future.

- Create an estate plan, or adapt it to help a cause that is important to you.

- Talk to others about the importance of remembering the community in your plans.

- Give at least 5% to the causes that matter to you, now and for future generations.

- Urge your legislator to renew the Montana Endowment Tax Credit.
Legacy Society

We’re eager to welcome donors who remembered a Montana Community Foundation endowment in their will into our Legacy Society as a way of honoring those who have made a lasting commitment to Montana.

If you currently have a provision in your estate plan to make a gift to a fund at the Montana Community Foundation and wish to be listed as a Legacy Society member, let us know about your gift!

Betty Carroll, Carter County Community Foundation
Llane Carroll, Carter County Community Foundation
Tom Clump, Clump Family Fund
Amanda L. Coker, F.A.I.R. Community Foundation
Ellen L. Coker, F.A.I.R. Community Foundation
Sarah Coker, F.A.I.R. Community Foundation
Matthew Coker, F.A.I.R. Community Foundation
John S. Cowan, Greater Polson Community Foundation
Ethel Frye, Carter County Community Foundation
Judith Gregory, Red Lodge Area Community Foundation
John V. Hanson, John V. Hanson Charitable Endowment Fund
Arn & Lois Hart, Greater Polson Community Foundation
Charles M. & Henrietta M. Jarecki, Greater Polson Community Foundation
June Jordan, June Jordan Endowment for Empowerment
J. William Kearns, Broadwater Community Foundation
Stephen C. Owens, Powell County Community Foundation
Linda E. Reed, Reed Family Fund
Sue Riley, Spirit of Wibaux - Fox Riley Family Fund
Dean & Connie Studer, Studer Family Fund
David D. Werner, David D. Werner, Jr. Opportunity Fund
Dale Woolhiser, Missoula Community Foundation
Paul V. Wright, Paul V. Wright Endowment
Funds

Local Community Foundation Affiliates

Abasarokee Community Foundation  
Blackfeet Community Foundation  
Magic In Your Hands Endowment  
Blaine County Community Foundation  
Broadwater Community Foundation  
Ray Dossi Endowment  
Butte-Silver Bow Community Foundation  
Carter County Community Foundation  
Columbus Community Foundation  
Community Foundation for a Better Bigfork  
Culbertson Area Community Foundation  
Darby Town Endowment Fund  
Elkhorn Community Foundation  
F.A.L.R. Community Foundation  
Great Falls Area Community Foundation  
Greater Glendive Community Foundation  
Topeka Fund  
Great Northern Community Foundation  
Hill County Community Foundation  
Jefferson Valley Community Foundation Endowment Fund  
Joliet Area Community Foundation Endowment Fund  
Lewis and Clark County Community Foundation  
Steve Browning Fund for Community Service & Philanthropy  
Lincoln Valley Community Foundation  
Lincoln County Community Foundation  
Meagher County Community Foundation  
Mineral County Community Foundation  
Missoula Community Foundation  
Initiation Fund of the University of Montana  
Misquoketa Community Foundation Scholarship Fund  
William and Phyllis Bouchee Misquoketa Family Fund  
Musselshell Valley Community Foundation  
Nye Community Foundation  
Phillips County Community Foundation Endowment Fund  
Powder River Community Endowment Fund  
Powell County Community Foundation  
Prairie Benefits Community Foundation  
Red Lodge Area Community Foundation  
Redwater Community Foundation  
Roberts Community Foundation  
Rocky Mountain Front Community Foundation  
Rocky Mountain Front Community Foundation  
Ruby Valley Foundation  
Seeley Lake Community Foundation  
Sheridan County Community Foundation  
Stevensonville Community Foundation  
Sunburst Community Foundation  
Three Mile Lone Rock Community Foundation  
Tobacco Valley Community Foundation  
Valley County Community Foundation  
Clarence & Charlotte Fuhrman Memorial Scholarship Fund  
FEDA Scholarship for the Trades  
Magnuson Endowment Fund  
Wilbaux Endowment Foundation

FBO: for the benefit of

Funds for Nonprofits

A Carousel for Missoula Endowment  
Action for Eastern Montana Endowment  
Alberta Bair Theater Building Endowment Fund  
Alberta Bair Theater Dance Endowment Fund  
Alberta Bair Theater Education Endowment Fund  
Alberta Bair Theater Operations Endowment Fund  
Alternative Energy Resource Organization Endowment  
American Indian Institute Foundation  
American Red Cross of Montana Fund  
Anaconda Hearst Free Library Endowment  
Animal Welfare League Endowment Fund  
Apologies Evangelical Lutheran Church  
Archie Bray Foundation Endowment  
Archie Bray Foundation Facilities Maintenance Endowment  
Beacon Community Foundation Endowment  
Beartooth Nature Center Endowment  
Beartooth Regional Foundation Endowment  
Benefits Healthcare Foundation Endowment  
Benton Avenue Cemetery Association Endowment  
Bethel Chapel Endowment Fund  
Big Brothers Big Sisters of Butte-Silver Bow Endowment  
Big Brothers Big Sisters of Gallatin County Endowment  
Big Brothers Big Sisters of Helena Endowment  
Big Brothers Big Sisters of Yellowstone County Endowment  
Big Hole River Foundation Endowment  
Big Sky Community Corporation Endowment  
Big Sky Hospice Horizon Home Endowment  
Big Sky State Games Endowment  
Bigfork Center for Performing Arts Endowment  
Billings and Yellowstone County Trails Endowment  
Billings Community Foundation  
Billings: Depot, Inc. Endowment Fund  
Billings Studio Theater Endowment  
Billings Symphony Society Endowment Fund  
Billings Unitarian Endowment  
Boys & Girls Clubs of Billings Endowment Fund  
Boys & Girls Club of the Northern Cheyenne Nation Endowment  
Boys & Girls Club of Red Lodge & Beartooth Front  
Bozeman Public Library Endowment  
Bozeman Symphony Endowment  
Broadview Community Center Centennial Endowment  
Broadwater County Historical Society Endowment  
Butte Center for the Performing Arts Endowment  
Butte Central Education Foundation Endowment Fund  
Butte Family YMCA Endowment Fund  
Butte-Silver Bow Youth Guidance Corporation Fund  
C.M. Russell Museum Endowment  
Cancer Network of Sanders County Endowment  
Carbon County Historical Society Endowment Fund  
Care Net Pregnancy Center of Billings Endowment  
Cascade County Historical Society Endowment Fund  
Cathedral of St. Helena Preservation Endowment Fund  
Center for Mental Health Foundation Endowment  
Chouteau Baseball Commission Endowment  
Clark Fork Coalition Endowment Fund  
Community Leadership Development, Inc.  
Corporation for the Northern Rockies Endowment  
Dress for Success, Billings, Inc. Endowment Fund  
Drumulunmon Institute Designated Endowment  
Ducks Unlimited Endowment  
Eagle Mount Endowment  
Eagle Rock Sanctuary Endowment Fund  
Eastern Plains RCD & Area Inc Fund  
Education Foundation for Billings: Public Schools  
Unrestricted Endowment  
Education Foundation for Billings: Public Schools  
Emerald Cultural Center  
Episcopal Church of the Incarnation Memorial Foundation  
Evangelical Covenant Church Endowment  
Exploration Works Designated Endowment  
Farm In The Dell Endowment  
Feathered Pipe Foundation  
First Baptist Church Endowment Fund  
Five Valleys Land Trust Endowment  
Florence Crittieron Home & Services Foundation  
Foothills Community Christian School Endowment  
Fort Peck Paleontology, Inc. Endowment Fund  
Fort Peck Theatre Preservation Endowment Fund  
Foster Grandparents Endowment Fund  
Foundation for Animals Endowment  
Foundation for Community Care Endowment  
Friends of Public Radio - Fund 2000  
Friends of Bear Tooth Endowment  
Friends of the Pioneer Museum Endowment Fund  
Friends of the Yellowstone Gateway Museum Endowment  
Friendship House Endowment  
Garden City Harvest Endowment Fund  
Garfield County Health Center Endowment  
Glacier Symphony and Chorale Endowment Fund  
Glasgow Scotties Endowment Fund  
God’s Love Endowment  
Grandstreet Theatre - Pauline Allen Endowment  
Grant-Kohrs Ranch Endowment  
Great Falls Community Beautification Endowment Fund  
Great Falls Public Library Foundation Endowment  
Great Falls Symphony Association Endowment  
Greater Capital Youth Soccer Endowment  
Greater Gallatin United Way Endowment Fund  
Greater Missoula Family YMCA Endowment  
Hatlen Nordic Endowment Fund  
Head Start, Inc. Endowment Fund  
Headwaters Academy - Bozeman, MT Endowment Fund  
Heart of the Valley Human Society Endowment  
Helena Area Habitat for Humanity  
Helena Education Foundation Endowment Fund  
Helena Food Share Endowment  
Helena Symphony Society Endowment Fund  
Helena YMCA Endowment Fund  
Helena YMCA Endowment Fund  
Heritage Park Endowment  
Hockaday Center for the Arts Endowment
Holter Museum of Art Endowment
Hope Mountain Foundation Fund
HⒷurate Society of Western Montana Endowment
Huntley Project Museum Endowment Fund
Indian Law Resource Center Endowment Fund
Intermountain Children's Home Endowment Fund
Intermountain Children's Home P.S.H. Program Endowment
International Choral Festival Endowment
Junior League of Billings, Inc. Endowment Fund
Last Chance Community Powwow Endowment Fund
Lewis & Clark County Healthcare Network Endowment Fund
Lewis & Clark Humane Society Endowment
Lewis & Clark Library Public Endowment Fund
Lewis & Clark Interpretive Center Foundation Endowment
Long Run Fire Department Endowment Fund
Lutheran Social Services of Montana Endowment Fund
Masonic Youth Endowment Fund
MCT, Inc. Community Arts Endowment Fund
Meagher County Historical Association
Mid-Youngstone Valley Habitat for Humanity
Misoula Alliance Church Endowment Fund
Misoula Area Economic Development Endowment Fund
Misoula Area Youth Hockey Association Endowment Fund
Misoula Butterfly House and Insectarium Endowment Fund
Misoula Food Bank Endowment Fund
Misoula Humane Society Endowment Fund
Misoula Museum of Arts Foundation Endowment Fund
Misoula Public Library Foundation Endowment Fund
Misoula Symphony Association Endowment Fund
Misoula Youth Homes Endowment Fund
Montana Association of Churches Endowment Fund
Montana Audubon Society Endowment Fund
Montana Cancer Consortium Endowment Fund
Montana Capitol Restoration Foundation Endowment Fund
Montana Committee for the Humanities Endowment Fund
Montana Council Boy Scouts of America Endowment Fund
Montana Environmental Information Center Endowment Fund
Montana History Foundation Fund
Montana Hope Project Endowment Fund
Montana Land Reliance Endowment Fund
Montana Learning Center at Canyon Ferry Lake Endowment Fund
Montana Military Museum Endowment Fund
Montana Natural History Center Fund
Montana Natural Resources Conservation Fund
Montana Professionals Teaching Foundation Endowment Fund
Montana State Council of Trout Unlimited Foundation Fund
Montana Stockgrowers Association Endowment Fund
Montana Trust for Civil Liberties Fund
Montana Wilderness Association Forever Wild Endowment Fund
Mount Helena Community Church Endowment Fund
Museum of the Rockies Endowment Fund
Myrna Loy Center Endowment Fund
NAMI Fund
National Center for Appropriate Technology Endowment Fund
Nature Conservancy of Montana Endowment Fund
Northern Rockies Radio-Television Endowment Fund
Northern Rocky Mountain Easter Seals of Great Falls Endowment Fund
Northwest Montana Historical Society Endowment Fund
ORION Endowment Fund
Our Lady of the Rockies Foundation Endowment Fund
Paris Gibson Square Museum of Art Endowment Fund
Pearl & Bob Richardson Endowment Fund of the UWLC
Philipsburg Area Education Foundation Endowment Fund
Pioneer Cabin Endowment Fund
Planned Parenthood of Montana Endowment Fund
Plymouth Christian Endowment Fund
Polson City Library Foundation Endowment Fund
Powell County Museum and Arts Foundation Endowment Fund
Prickly Pear Land Trust Endowment Fund
Range Rider's Museum Endowment Fund
Rimrock Opera Endowment Fund
Roger F. Eble Fund FBO Education Foundation for Billings Public Schools
Ronald McDonald House of Billings Endowment Fund
Roundup Memorial Hospital & Nursing Home Endowment Fund
Salvation Army of Great Falls Endowment Fund
School Administrators of Montana Youth Endowment Fund
Shriners Hospital Endowment Fund
Silver Run Ski Foundation
Special K Ranch Endowment Fund
St. John's Episcopal Church Endowment Fund
St. John's Evangelist Church Endowment Fund
St. Paul's Methodist Church Designated Endowment Fund
St. Peter's Community Hospital Foundation Endowment Fund
State Capital Band Endowment Fund
Target Range Foundation Endowment Fund
Trinity Lutheran Church Endowment Fund
Tumbledown Runway and Homeless Youth Endowment Fund
United Way of Cascade County Endowment Fund
United Way of Missoula County Endowment Fund
University of Montana Foundation Law School Endowment Fund
Upper Musselshell Historical Society Endowment Fund
Valleу County Friends of the Library Endowment Fund
Valleу County Historical Society - Old Glory Endowment Fund
Valleу County Historic Society Endowment Fund
Venture Theatre, Inc. Endowment Fund
Village Golden K Kiwanis Endowment Fund
West Yellowstone Foundation Endowment Fund
West Yellowstone Public Library Foundation
Western Heritage Center Endowment Fund
Whitefish Community Foundation
Whitefish Theatre Company Endowment Fund
William K. Kohn Memorial Library Foundation Fund
Women's Correctional Ministry Endowment Fund
World Museum of Mining Endowment Fund
Yellowstone Art Museum Endowment Fund
Yellowstone Ballet Company Endowment Fund
Yellowstone Historic Center Endowment Fund
Yellowstone River Parks Association Endowment Fund
Young Families Program, Inc. Endowment Fund
YWCA Gateway House Endowment Fund

**Designated Funds**

Andreas and Joyce Grande Family Endowment
Arthritis Support Endowment Fund
Beatty Designated Fund for Glacier National Park Association, Inc.
Bert P. and Jo Ann Eder Endowment Fund
Bill Kitterman Audubon Endowment Fund
Cleo Moran Endowment Fund
Colman Family Fund
Delano Family Fund
Earl Reilly Memorial Endowment Fund
Eden Family Endowment Fund
Edwin and Jessica Stickney Endowment Fund
Eugene and Jane Thayer Fund of the United Way Endowment Fund
Flanders Family Endowment Fund
Genie May Garfield Fund FBO Ascension Episcopal Church
George, Polly and Adolphus Keneally Endowment Fund
Gina Larson Fund for the Phillips County Food Bank
Harold A. and Audre E. Pressman Endowment Fund
Harriet Bader Memorial Cemetery Endowment Fund
Hibbard Family Fund
I Love Helena Endowment Fund
Isabel Harmon Endowment Fund
Jim Rickard Staff Development Fund
John and Anne Collins Designated Family Fund
John and Sheila Buchanan Foundation FBO Boys and Girls Clubs of North-Central Montana
John and Sheila Buchanan Foundation FBO C.M. Russell Museum Endowment Fund
John and Sheila Buchanan Foundation FBO University of Great Falls and MSU Tech Endowment Fund
John and Sheila Buchanan Foundation FBO University of Montana School of Business Administration
John Ellis Endowment Fund
John Lynn Memorial Fund for Music
Karl I. Deshler Fund
Langlas Endowment Fund
Leif and Eva Amundson Family Endowment Fund
Lillian and Alden Pederson Benefic Fund
Louis F. Kinney Designated Endowment Fund
M.F. and Doris Mueller Endowment Fund
Marie Hinchliff Fund
Margaret T. Biddle Fund
Matthews-Dousman Memorial Endowment Fund
Mum Keys Fund
Owen E. Sowerwine Fund, Inc. Endowment Fund
Phyllis Swenson Endowment Fund
Richard P. and M. Verstreken Endowment Fund
Rockwood and Marilyn Brown Endowment Fund
Sandra Snyder Bank Fund
Shirley McShane Miller Endowment Fund
Somers School District #29 Endowment Fund
Swede Schlesinger Challenge Fund
Swede Schlesinger Memorial Endowment Fund
Tanner Family Endowment Fund
VFW Endowment Fund
VFW Post 3107, Valley County Charitable Endowment Fund
Winston and Helen Cox Educational Excellence Fund
Memorials

Kathy Ackerman, Greater Glendive Community Foundation in memory of Dennis Dempewolf, Gertie Entzel and Wes Toepke

Anonymous, Big Sky Honor Flight in memory of Diane V. Lenth

Denice Baune, Big Sky Honor Flight in memory of Robert W. Conway, WWII USN

Thomas Beggin, Big Sky Honor Flight in memory of Kathleen Olsen

Phyllis Blom, Big Sky Honor Flight in memory of your fathers

Llane Carroll, Carter County Community Foundation in memory of Nora Kreitel, Earl Kreitel, Cayden Higgins, and Joanne Cleveland

Llane Carroll, Carter County Community Foundation in memory of Ed Kennedy

Llane Carroll, Carter County Community Foundation in memory of Neil Latham and Kenneth Speelman

Jean and Floyd Dahlman, F.A.I.R. Community Foundation in memory of Andre Philbrick

Miranda Dalpiaz, Big Sky Honor Flight in memory of Henry MacLean, USA WWII

Gordon Dean, F.A.I.R. Community Foundation in memory of Andre Philbrick

Steve Engebretson, Greater Glendive Community Foundation in memory of Erma Sams

Gloria and Joe Etchart, Fort Peck Theatre Preservation Endowment Fund in memory of Marvin Edwards and Milton ‘Swede’ Olsen

First Community Bank of Hinsdale, Hinsdale Cooperative Community Scholarship Fund in memory of Leora Jones

Cathy and Bill Frye, Carter County Community Foundation in memory of Ethel Frye

Gracia Gabriell, Big Sky Honor Flight in memory of Eugene F. Gabriel, WWII USN

Angie and Darren Hagen, Greater Glendive Community Foundation in memory of Robert Parker and Larry Johnson

Susan Haverfield, Big Sky Honor Flight in memory of Donald D. Haverfield, USMC - WWII & Korea

Vicky and Jon Hawkinson, Culbertson Area Community Foundation in memory of Nellie Beck

Myrna A. Hay, Big Sky Honor Flight in memory of Bill Rose

Robert M. Hector, Hector Foundation Endowment Fund in memory of Mercedes Hector

James and Ross Helmer, Culbertson Area Community Foundation in memory of Lorraine Oilkers

Greg Huncovsky, Greater Glendive Community Foundation in memory of Wes Toepke

Faye and Bruce James, Hill County Community Foundation Administrative in memory of Helen Yowell

Christine Jensen, Culbertson Area Community Foundation in memory of Ira Jensen

Jef and Lisa Jourdan, Carter County Community Foundation in memory of Joan White Talkington

Bill Kears, Broadwater Community Foundation in memory of John Flynn

Maurine Lenhardt, Greater Glendive Community Foundation in memory of Jim Lenhardt

Ethel Lund, Wilbax Endowment Foundation in memory of Ginny Archdale

Richard and Cheryl Mankle, Big Sky Honor Flight in memory of Diane Lenth

Jenell Martens, F.A.I.R. Community Foundation in memory of June Watson

Robert and Joyce McDonald, Big Sky Honor Flight in memory of Howard Nelson

Linda and James Miller, Fort Peck Theatre Preservation Endowment Fund in memory of Milton ‘Swede’ Olsen

Pat Moore, Big Sky Honor Flight Fund in memory of Edward Ahrens

Thomas and Barbara Nelson, Culbertson Area Community Foundation in memory of Lorraine Oilkers

Dan and Tonya Neuman, Big Sky Honor Flight in memory of Theodore ‘Ted’ R. Neuman, Lt. JG USN pilot WWII

Allison J. Nichols, Fort Peck Theatre Preservation Endowment Fund in memory of Anna Nichols

Laurel Noland, Big Sky Honor Flight in memory of Melvin Hovura and Carroll Noland

Terry Nugent, Broadwater Community Foundation in memory of John Flynn and Ellen Nugent

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15

Kathy Ruegamer, Big Sky Honor Flight in memory of your father, uncle and aunt

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Frank and Paulette Wagner, Big Sky Honor Flight in memory of Edward C. Avens, World War II Veteran

Marilyn Weeks, Culbertson Area Community Foundation in memory of Lorraine Oilkers

Marylyn Weeks, Culbertson Area Community Foundation in memory of Ira Jensen

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Honorariums

Gloria and Joe Etchart, Fort Peck Theatre Preservation Endowment Fund in honor of the 70th Wedding Anniversary of Gene and Elaine Etchart

Elaine and Gene Etchart, Fort Peck Theatre Preservation Endowment Fund in honor of Joe and Patt Etchart’s birthdays

Elaine and Gene Etchart, Valley County Community Foundation Endowment Fund in honor of John Etchart

Kimberly Feil, Big Sky Honor Flight in honor of Norbert Underdahl, USN and Walter Kreig, USN

Ronald and Diane Kowalski, Big Sky Honor Flight in honor of Frank Daer

Mark and Marilyn Majerus, Big Sky Honor Flight in honor of your fathers

Evelyn McGlothlin, Big Sky Honor Flight in honor of Chuck McGlothlin

Steven and Michele Page, Fort Peck Theatre Preservation Endowment Fund in honor of Joe and Patt Etchart’s birthdays

Kenny and Linda Simonsen, Big Sky Honor Flight in honor of Con P. Simonsen of the Army and Leonard W. Struble of the Marines

Larry and Joan Sundheim, Culbertson Area Community Foundation in honor of Marguerite Jacobs

Marylyn Weeks, Culbertson Area Community Foundation in honor of Jim and Sharon Salvevold’s 5 year anniversary

Jerry Williams, Women’s Foundation of Montana in honor of Judith Williams

New Funds

Elkhorn Community Foundation
Hibbard Family Permanent Endowment Fund
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