

IDAHO CATHOLIC FOUNDATION
Financial Statements
June 30, 2025



IDAHO CATHOLIC FOUNDATION

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As of June 30, 2025

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Independent Accountant's Review Report

To the Board of Trustees of
Idaho Catholic Foundation

We have reviewed the accompanying financial statements of Idaho Catholic Foundation (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statement on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Idaho Catholic Foundation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.



Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the accounting principles generally accepted in the United States of America.

Supplementary Information

The supplementary information included in Schedules I - IV is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. We have not audited the supplementary information and do not express an opinion on such information.

The Nichols Accounting Group

The Nichols Accounting Group
Nampa, Idaho
November 24, 2025



IDAHO CATHOLIC FOUNDATION

Statement of Financial Position

For the Year Ended June 30, 2025

	2025	2024
Assets		
Cash and cash equivalents	\$ 56,585	\$ 53,734
Accounts receivable	44,480	39,673
Prepaid expense	1,223	1,833
Investments	38,682,165	33,649,008
Beneficial interest in perpetual trust	289,887	254,888
Total Assets	\$ 39,074,340	\$ 33,999,136
Liabilities		
Accounts payable and other liabilities	\$ -	\$ 3,980
Agency Funds		
Held for Diocese	14,229,828	12,404,365
Held for Others	18,176,805	15,451,513
Total Agency Funds	32,406,633	27,855,878
Total Liabilities	32,406,633	27,859,858
Net Assets		
Without donor restrictions	84,607	73,546
With donor restrictions	6,583,100	6,065,732
Total Net Assets	6,667,707	6,139,278
Total Liabilities and Net Assets	\$ 39,074,340	\$ 33,999,136

See notes to financial statements

IDAHO CATHOLIC FOUNDATION

Statement of Activities

For the Year Ended June 30, 2025

	2025			2024
	Without Donor Restrictions	With Donor Restrictions	Total	Summarized Information
Revenues and Support				
Contributions	\$ -	\$ 5,400	\$ 5,400	\$ 43,075
Dividends	-	179,255	179,255	160,641
Realized gain (loss) on investments	-	72,834	72,834	166,347
Unrealized gain (loss)	-	531,103	531,103	268,486
Administrative fee revenue	44,480		44,480	39,673
Net assets released from restriction, appropriated for expenditure	271,224	(271,224)	-	-
Total Revenues and Support	315,704	517,368	833,072	678,222
Program Expenses				
Distributions	228,569	-	228,569	243,906
Supporting Expenses				
Administrative expenses	33,419	-	33,419	33,927
Investment fees	42,655	-	42,655	34,899
Fundraising Expenses	-	-	-	-
Total Operating Expenses	304,643	-	304,643	312,732
Change in Net Assets	11,061	517,368	528,429	365,490
Net Assets, Beginning of Year	73,546	6,065,732	6,139,278	5,773,788
Net Assets, End of Year	\$ 84,607	\$ 6,583,100	\$ 6,667,707	\$ 6,139,278

See notes to financial statements

IDAHO CATHOLIC FOUNDATION

Statement of Functional Expenses

For the Year Ended June 30, 2025

	2025			2024	
	Program Services	Supporting Services	Fundraising Services	Total	Summarized Information
Website fee	\$ -	\$ 432	\$ -	\$ 432	\$ 384
FE hosting fee	-	2,781	-	2,781	2,719
Software license	-	3,721	-	3,721	2,340
Accounting service	-	12,000	-	12,000	12,000
Administrative service	-	3,300	-	3,300	3,300
Bank charges	-	998	-	998	1,014
Review	-	10,187	-	10,187	12,170
Investment fees	-	42,655	-	42,655	34,899
Distributions	228,569	-	-	228,569	243,906
	\$ 228,569	\$ 76,074	\$ -	\$ 304,643	\$ 312,732

IDAHO CATHOLIC FOUNDATION

Statement of Cash Flows

For the Year Ended June 30, 2025

	2025	2024
Cash Flows from Operating Activities		
Increase (Decrease) in Net Assets	\$ 528,429	\$ 365,490
Adjustments to reconcile net decrease to net cash provided by operating activities:		
Realized loss (gain) on investments	(72,834)	(166,347)
Unrealized loss (gain) loss on investments	(531,103)	(268,486)
Changes in operating assets and liabilities:		
Accounts receivable	(4,807)	(4,464)
Prepaid expense	610	(104)
Accounts payable	(3,980)	3,955
Net cash used in operating activities	(83,685)	(69,956)
Cash Flows from Investing Activities		
Sale of investments	21,785,611	20,122,558
Purchase of investments	(21,699,075)	(20,047,446)
Net cash provided by investing activities	86,536	75,112
Net increase (decrease) in cash and cash equivalents	2,851	5,156
Cash and cash equivalents at beginning of period	53,734	48,578
Cash and Cash Equivalents at End of Period	\$ 56,585	\$ 53,734
Supplemental Disclosure of Cash Flow Information		
Noncash contributions of securities	\$ -	\$ -

See notes to financial statements

IDAHO CATHOLIC FOUNDATION

Notes to Financial Statements

June 30, 2025

Note 1 - Summary of significant accounting policies

Nature of Organization

Idaho Catholic Foundation (the Foundation) was established by the Central Administrative Office of the Roman Catholic Diocese of Boise (the Diocese) on December 24, 1990 as the Louise Siuwhéem Foundation to raise, hold and invest assets received from the Diocese as well as related schools, parishes and other organizations (participants, collectively). The Foundation was operated as a part of the Diocese until June 30, 2012 when the Foundation became a legally separate entity from the Diocese with a separate tax identification number. The Foundation's revenues are from contributions and investment income.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (FASB ASC) 958. In accordance with the standard, the Foundation reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions. Descriptions of the two net asset categories and the types of transactions affecting each category follow:

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Foundation, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations. Items that affect this net asset category principally consist of administrative fee revenue, appropriations and related expenses associated with the core activities of the Foundation.

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions that will be met either by actions of the Foundation or the passage of time. Items that affect this net asset category are contributions and grants to specified programs for which donor-imposed restrictions have not been met in the year of receipt, including capital campaign collections and investment earnings. Also included in this category are contributions to the endowment funds to be maintained in perpetuity by the Foundation.

Cash and Cash Equivalents

The Foundation considers its short-term, highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

The Foundation maintains its cash balance with one financial institution. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. At various times during the year, the bank balance may exceed the insured limit.

Investments

The Foundation follows FASB ASC 958, in accounting for investments. According to the standard, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are recognized in the period in which they occur and are included in earnings allocated to participant accounts.

IDAHO CATHOLIC FOUNDATION

Notes to Financial Statements

June 30, 2025

Note 1 - Summary of significant accounting policies (continued)

Promises to Give

Certain unconditional promises to give are pledged to be paid over a period of years. All pledges are recognized in the period the pledge is received except those pledges with donor imposed conditions. Pledges with donor-imposed conditions are recognized when the stipulated conditions have substantially been met.

Contributions and Asset Transfers

The Foundation follows FASB ASC 958 in accounting for transfers of assets to other not-for-profit organizations and charitable trusts that raise or hold contributions for others. The standard establishes guidelines for transactions in which a foundation accepts a contribution from a donor and agrees to transfer those assets, the return on investment of those assets or both to another entity that is specified by the donor. Contributions and asset transfers for the years ended June 30, 2025 and 2024 are reported in Note 5 and by fund in the supplementary information.

Assets Held for the Diocese and Others

The Foundation has a number of funds for which it acts as a custodian. Receipts are held and disbursements are made according to the intentions of the organization from which the funds were received. Assets of the funds are carried at fair value with a corresponding liability on the statements of financial position. Investment income and distributions of these funds are not considered revenues or expenses of the Foundation.

Income Tax Status

The Foundation is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes, and is not a private foundation. The Foundation files income tax returns in the U.S. federal jurisdiction, and is no longer subject to U.S. federal income tax examinations by the taxing authorities for the years before 2021.

In accordance with FASB ASC 740, the Foundation has evaluated its operations as of June 30, 2025 as compared to its original application for tax-exempt status. Upon the evaluation, the Foundation does not believe it has any business activities in place that would cause its tax-exempt status to not be sustained upon audit.

Investment Income and Gains

Investment income and gains, when attributed to unrestricted net assets, are considered unrestricted revenue in the reporting period in which the income and gains are recognized.

Valuation of Gifts

Noncash assets contributed to the Foundation are recorded at appraised value when it is provided by an independent third party. If no independent third party appraisal is available, the asset is recorded at an objective verifiable basis which is, in the judgment of the Foundation's management, a fair value to the Foundation for its purposes.

IDAHO CATHOLIC FOUNDATION

Notes to Financial Statements

June 30, 2025

Note 1 - Summary of significant accounting policies (continued)

Appropriation Policy

The Foundation's Board of Directors follows an appropriation policy for all funds. Earnings eligible for distribution will be determined each calendar year end December 31. The average annual return is calculated based on the prior eight calendar quarters. This amount will be multiplied by 4.5% to determine eligible distributions. For new funds, this same calculation will be used gradually increasing the number of quarters until eight quarters of historical earnings exist.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses.

Subsequent Events

Subsequent events have been evaluated through November 24, 2025, the date that which the financial statements were available to be issued. Material subsequent events, if any, are disclosed in a separate note to these financial statements.

Note 2 - Fair value measurements

The Foundation adopted FASB ASC 820, which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the standard are describes below:

- Level 1 - quoted prices in active markets for identical investments
- Level 2 - other significant observable inputs (including quoted prices for similar investments)
- Level 3 - significant unobservable inputs (including the Foundation's own assumptions in determining the fair value of investments)

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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Notes to Financial Statements

June 30, 2025

Note 2 - Fair value measurements (continued)

Key data used to assign fair value to Level 2 assets:

	Primary vendor or source	Update frequency	Methodology	Secondary vendor or other source
Open-End mutual funds -equity	Fund Web	Daily	Net Asset Value	MSCI Europe, Australasia, Far East (EAFE) Index
Open-End mutual funds - fixed income	Fund Web	Daily	Net Asset Value	Bloomberg

Key data used to assign fair value to Level 3 assets is provided by the Mission Diocese Fund, LLC on a quarterly basis. The investment in the Mission Diocese Fund, LLC is comprised of various types of investments including equity, inflation hedge, fixed income and marketable alternatives measured at fair value as appropriate according to the asset's traded value on national securities exchanges or net asset valuations provided by underlying investment funds.

Key data used to assign fair value to Level 3 assets is provided by US Bank. The investment in the private debt is comprised of various types of investments including equity, inflation hedge, fixed income and marketable alternatives measured at fair value as appropriate according to the asset's traded value on national securities exchanges or net asset valuations provided by underlying investment funds. These amounts are presented as miscellaneous in the table below.

Assets at fair value as of June 30, 2025:

	Level 1	Level 2	Level 3	Total
Money market funds	\$ 861,743	\$ -	\$ -	\$ 861,743
Open-End mutual funds - equity	-	790,317	-	790,317
Open-End mutual funds - fixed income	-	7,217,553	-	7,217,553
Open-End mutual funds - Balanced	-	1,119,202	-	1,119,202
Corporate equities - domestic	16,627,033	-	-	16,627,033
Corporate equities - foreign	8,327,710	-	-	8,327,710
Miscellaneous	-	-	2,599,610	2,599,610
Mission Diocese Fund, LLC	-	-	1,138,997	1,138,997
	\$ 25,816,486	\$ 9,127,072	\$ 3,738,607	\$ 38,682,165

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Notes to Financial Statements

June 30, 2025

Note 2 - Fair value measurements (continued)

Assets at fair value as of June 30, 2024:

	Level 1	Level 2	Level 3	Total
Money market funds	\$ 747,351	\$ -	\$ -	\$ 747,351
Open-End mutual funds - equity	-	2,370,504	-	2,370,504
Open-End mutual funds - fixed income	-	6,053,141	-	6,053,141
Open-End mutual funds - Balanced	-	2,105,180	-	2,105,180
Corporate equities - domestic	12,273,314	-	-	12,273,314
Corporate equities - foreign	7,058,377	-	-	7,058,377
Miscellaneous	-	-	2,028,781	2,028,781
Mission Diocese Fund, LLC	-	-	1,012,360	1,012,360
	\$ 20,079,042	\$ 10,528,825	\$ 3,041,141	\$ 33,649,008

	Foundation	Held for Diocese	Total
Fair value July 1, 2024	\$ 139,127	\$ 873,233	\$ 1,012,360
Interest and dividends	1,176	7,430	8,606
Distributions	(4,267)	-	(4,267)
Bank and investment fees refunded	(326)	(2,067)	(2,393)
Realized gain on investments	7,219	45,665	52,884
Unrealized gain on investments	9,649	62,158	71,807
Fair value June 30, 2025	\$ 152,578	\$ 986,419	\$ 1,138,997

In January 2015, the Foundation received a donation of \$50,000, which was deposited with the Mission Diocese Fund, LLC as approved by the Diocesan Finance Council. Transfers to or from Level 3 investments are deemed to have occurred once the funds have been withdrawn from one and deposited to the other. In January 2018, the Foundation received another donation of \$25,000, which was deposited with the Mission Diocese Fund as well. Investment income, realized gains, unrealized gains and investment expense are included as an increase of \$17,718 to net assets for the year ended June 30, 2025.

	Silver Point	Neuberger Berman	TCW Direct Lending
Fair value July 1, 2024	\$ 673,924	\$ 576,481	\$ 306,590
Purchases	21,815	73,072	193,595
Sales	67,387	77,020	37,669
Realized gain on investments	-	-	-
Unrealized gain on investments	(100,371)	(68,774)	(58,196)
Fair value June 30, 2025	\$ 662,755	\$ 657,799	\$ 479,658

IDAHO CATHOLIC FOUNDATION

Notes to Financial Statements

June 30, 2025

Note 2 - Fair value measurements (continued)

	Canterbury PI FD I	LGT	Total
Fair value July 1, 2024	\$ 445,846	\$ 25,940	\$ 2,028,781
Purchases	247,622	55,500	591,604
Sales	59,563	14,192	255,831
Realized gain on investments		-	-
Unrealized gain on investments	(49,265)	-	(276,606)
Fair value June 30, 2025	\$ 703,766	\$ 95,632	\$ 2,599,610

Beginning in fiscal year ending June 30, 2022, the Foundation started to explore new investment opportunities with various parties. As these opportunities become available, the Foundation sells a portion of investments to invest with these parties. This private debt was invested and amounts not in money market funds have been valued at Level 3. Transfers to or from Level 3 investments are deemed to have occurred once the funds have been withdrawn from one and deposited to the other. Investment income, realized gains, unrealized gains and investment expense are included as a decrease of \$276,606 to net assets for the year ended June 30, 2025.

Note 3 - Beneficial interest in perpetual trust

On March 30, 2011 the Diocese was named as a beneficiary in The John L. Muegerl Trust. The trust account assets are held and managed by an independent trustee. In April 2011, a trust investment account was opened at a national financial institution, and in May 2011 trust assets were transferred to the account. The beneficial interest in trust assets was recorded at fair market value as of May 31, 2011. The Diocese's beneficial interest consists of fifteen percent of the total trust assets, a third of which is held by the Foundation. Distributions and the increase in fair market value related to the trust asset are included in contributions and unrealized gain on beneficial interest in perpetual trust, respectively, for agency fund balances held for Diocese in Note 5. The beneficial interest in trust assets has been recorded at fair market value as of June 30, 2025 and 2024 in the Statements of Financial Position. The net increase in fair market value from May 31, 2011 to June 30, 2025 was \$98,711.

Activity for the beneficial interest in the perpetual trust for the year ended June 30, 2025 is as follows:

Beginning balance, June 30, 2024	\$ 254,888
Unrealized loss	34,999
Income distributable to beneficiary	-
Amounts appropriated for expenditure	-
	<hr/>
Total Beneficial Interest in Perpetual Trust	\$ 289,887

IDAHO CATHOLIC FOUNDATION

Notes to Financial Statements

June 30, 2025

Note 4 - Endowments

The Foundation follows FASB ASC 958-205 in its accounting for endowments. FASB ASC 958-205 provides guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act of 2006 (UPMIFA). FASB ASC 958-205 also requires additional disclosures about an organization's endowment funds (both donor-restricted endowment funds and board-designated endowment funds) whether or not the organization is subject to UPMIFA.

The State of Idaho enacted UPMIFA effective July 1, 2007, the provisions of which apply to endowment funds existing on or established after that date. The Foundation follows FASB ASC 958-205 for the years ended June 30, 2025 and 2024. It has been determined that the Foundation's net assets with donor restrictions meet the definition of endowment funds under UPMIFA.

Donor-designated Endowments - after implementation of FASB ASC 958-205

The Foundation's endowments consist of five individual funds, which have donor-restricted spending guidelines and were established for a variety of purposes ranging from education of seminarians and helping retired priests of the Diocese, to providing scholarships for education of youth and maintenance and repair of facilities. Endowments as of June 30, 2025 and 2024 are all considered donor-restricted.

As required by generally accepted accounting principals, net assets associated with endowment funds, including funds designated by Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Additionally, the Foundation's governing body has interpreted SPMIFA as requiring the maintenance of only the original gift amount contributed to an endowment fund, unless a donor stipulates the contrary. As a result of this interpretation, the Foundation would consider the fund to be underwater if the fair value of the fund is less than the sum of (1) the original value of initial and subsequent gifts donated to the fund and (2) any accumulations to the fund that are required to be maintained in perpetuity in accordance with applicable donor gift instrument. The Foundation has interpreted SPMIFA to permit spending from underwater funds in accordance with prudent

Investment Policy

All endowments within the financial statements of the Foundation follow the Prudent Person Guideline. The PPG suggests an amount to be distributed which is designed to allow for a reasonable stream of distributions, while preserving the value of the endowment against inflation and a volatile market. The calculation applies an applicable distribution percentage, which has not yet been determined. Per criteria established for the Capital Campaign, endowment fund investment income will not be distributed until the funds have had five years of growth.

All endowments are invested in the Foundation's Investment Pool. The Pool is professionally managed by eighteen different investment firms with specific disciplines of investment such as large cap growth, large cap value, fixed income, etc. Further, these managers have regular oversight by an independent consultant hired by the Foundation. This consultant independently reports to the finance council of the Foundation on a quarterly basis. Each manager's performance is specifically checked for adherence to investment discipline and judged against established industry accepted benchmarks.

IDAHO CATHOLIC FOUNDATION

Notes to Financial Statements

June 30, 2025

Note 4 - Endowments (continued)

Endowment Net Asset Composition by Type of Fund as of June 30, 2025 is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted endowment funds:			
Original donor-restricted gift required to be maintained in perpetuity	\$ -	\$ 3,268,178	\$ 3,268,178
Accumulated investment gains	-	2,634,813	2,634,813
Total funds	\$ -	\$ 5,902,991	\$ 5,902,991

Endowment Net Asset Composition by Type of Fund as of June 30, 2024 is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted endowment funds:			
Original donor-restricted gift required to be maintained in perpetuity	\$ -	\$ 3,491,322	\$ 3,491,322
Accumulated investment gains	-	1,964,741	1,964,741
Total funds	\$ -	\$ 5,456,063	\$ 5,456,063

Change in endowment net assets as of June 30, 2025 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ -	\$ 5,456,063	\$ 5,456,063
Contributions	-	4,925	4,925
Withdrawals	-	(224,302)	(224,302)
Investment income	-	224,632	224,632
Net appreciation	-	480,713	480,713
Amounts appropriated for expenditure	-	(39,040)	(39,040)
Endowment net assets, end of year	\$ -	\$ 5,902,991	\$ 5,902,991

IDAHO CATHOLIC FOUNDATION

Notes to Financial Statements

June 30, 2025

Note 4 - Endowments (continued)

Change in endowment net assets as of June 30, 2024 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ -	\$ 5,188,770	\$ 5,188,770
Contributions	-	7,450	\$ 7,450
Withdrawals	-	(243,905)	\$ (243,905)
Investment income	-	297,451	\$ 297,451
Net depreciation	-	238,360	\$ 238,360
Amounts appropriated for expenditure	-	(32,063)	\$ (32,063)
Endowment net assets, end of year	\$ -	\$ 5,456,063	\$ 5,456,063

Note 5 - Assets held for diocese and others and agency funds liabilities

Amounts held by the Foundation for the Diocese and others consisted of the following at June 30:

	2025	2024
Assets held for Diocese:		
Investments, cash and cash equivalents held for Diocese	\$ 13,939,941	\$ 12,149,477
Beneficial interest in perpetual trust	289,887	254,888
Total assets held for Diocese	\$ 14,229,828	\$ 12,404,365
Assets held for others:		
Investments, cash and cash equivalents held for others	\$ 18,176,805	\$ 15,451,513
Total assets held for others	\$ 18,176,805	\$ 15,451,513

Assets held for the Diocese and Others are made up of approximately 90 separate funds, referred to as agency funds. These funds are reported as assets and liabilities of the Foundation, as the Foundation has legal ownership of the funds, but does not have discretion over the use of the funds or the income generated by them. Changes in agency funds during the year are reflected as increases or decreases to the Foundation's assets and Agency Funds liabilities. Agency Funds liabilities totaled \$32,406,633 and \$27,855,878 for the years ended June 30, 2025 and 2024, respectively. The changes in Agency Fund liabilities are outlined as follows:

IDAHO CATHOLIC FOUNDATION

Notes to Financial Statements

June 30, 2025

Note 5 - Assets held for diocese and others and agency funds liabilities (continued)

	Held for Diocese	Held for Others	Total
Agency Fund Balances at June 30, 2024	\$ 12,404,365	\$ 15,451,513	\$ 27,855,878
Interest and dividends	356,217	481,165	837,382
Realized gain on investment sale	174,677	173,810	348,487
Unrealized loss on beneficial interest	1,100,169	1,458,005	2,558,174
Unrealized loss on beneficial interest in perpetual trust	34,999	-	34,999
Contributions and asset transfers	763,586	1,491,285	2,254,871
Administrative expenses	(84,306)	(113,542)	(197,848)
Distributions to participants	(519,879)	(765,431)	(1,285,310)
Agency Fund Balances at June 30, 2025	\$ 14,229,828	\$ 18,176,805	\$ 32,406,633
	Held for Diocese	Held for Others	Total
Agency Fund Balances at June 30, 2023	\$ 10,649,107	\$ 14,261,161	\$ 24,910,268
Interest and dividends	306,989	417,085	724,074
Realized gain on investment sale	333,212	424,457	757,669
Unrealized gain	585,802	655,861	1,241,663
Unrealized gain on beneficial interest in perpetual trust	31,942	-	31,942
Contributions and asset transfers	1,006,145	330,633	1,336,778
Administrative expenses	(65,231)	(89,747)	(154,978)
Distributions to participants	(443,601)	(547,937)	(991,538)
Agency Fund Balances at June 30, 2024	\$ 12,404,365	\$ 15,451,513	\$ 27,855,878

See supplemental information for complete list of participants.

Note 6 - Liquidity resources and availability

The following reflects the Foundation's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of donor-imposed restrictions within one year of the statement of financial position date. Amounts not available also include assets held for Diocese and others.

IDAHO CATHOLIC FOUNDATION

Notes to Financial Statements

June 30, 2025

Note 6 - Liquidity resources and availability (continued)

	<u>2025</u>	<u>2024</u>
Financial assets, at year-end	\$ 39,073,117	\$ 33,997,303
Less those unavailable for general expenditures within one year, due to:		
Donor-imposed restrictions for the following purposes:		
Restricted by donor to maintain in perpetuity as an endowment	(3,268,178)	(3,491,322)
Investments held for Diocese	(13,939,941)	(12,149,477)
Beneficial interest in perpetual held for Diocese	(289,887)	(254,888)
Investments held for others	<u>(18,176,805)</u>	<u>(15,451,513)</u>
Financial liquid assets available to meet cash needs for general expenditure within one year	<u>\$ 3,398,306</u>	<u>\$ 2,650,103</u>

The accounts receivable are expected to be collected within one year. The Foundation has a goal to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

Net assets with donor restrictions are comprised of contributions received subject to donor-imposed restrictions and time restrictions to be used for the intended purposes of the Capital Campaign which has officially ended. Also included in this category are endowment fund assets to be held in perpetuity. Income from the assets is to be used for specific purposes.

Note 7 - Net assets with donor restrictions

Net assets with donor restrictions are restricted for the following purposes at June 30:

	<u>2025</u>	<u>2024</u>
Capital campaign purposes	\$ 3,091,778	\$ 2,574,410
Donor-restricted endowment, perpetual in nature	<u>3,268,178</u>	<u>3,491,322</u>
	<u>\$ 6,359,956</u>	<u>\$ 6,065,732</u>

IDAHO CATHOLIC FOUNDATION

Notes to Financial Statements

June 30, 2025

Note 7 - Net assets with donor restrictions (continued)

Net Assets Released From Restrictions

Net assets were released from restrictions by incurring expenses satisfying the restricted purposes or by the occurrence of their specified events or expiration of time restrictions as follows:

	<u>2025</u>	<u>2024</u>
Care of priests	\$ 38,868	\$ 41,974
Education and formation of clergy	58,898	59,005
Catholic education and faith formation	65,562	71,638
Charitable works of the church	65,241	71,289
Investment and administrative fees	42,655	34,899
	<u>\$ 271,224</u>	<u>\$ 278,805</u>

Note 8 - Expense allocation

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one program are charged to programs and supportive services on the basis of periodic time and expense analysis. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide overall support and direction of the Foundation.

Note 9 - Related party transactions

Cash and cash equivalents as well as investment assets presented in the Statement of Financial Position and related disclosures and supplementary information held at the Foundation are pledged as collateral on the line of credit of the Diocese. The Diocese provides accounting and administrative functions to the Foundation for a monthly fee of \$1,275. The board of directors for the Foundation is not elected by the Diocese.

IDAHO CATHOLIC FOUNDATION
Supplementary Information
June 30, 2025



IDAHO CATHOLIC FOUNDATION

Schedule I - Changes in Foundation Investment Funds

For the Year Ended June 30, 2025

Fund	Fund Number	Held at July 1, 2024	Contributions	Withdrawals	Investment Income	Administrative Expenses	Realized Gain (Loss)	Unrealized Gain (Loss)	Net Change	Held at June 30, 2025
On Going Education & Formation of Clergy	300	\$ 1,329,435	\$ 3,600	\$ (54,631)	\$ 39,994	\$ (9,508)	\$ 14,725	\$ 117,098	\$ 111,278	\$ 1,440,713
Catholic Education & Faith Formation	301	1,589,443	-	(65,562)	47,704	(11,350)	17,582	139,701	128,075	1,717,518
Charitable Works of the Church - Local Parish Community	302	787,985	-	(32,506)	23,650	(5,627)	8,716	69,258	63,491	851,476
Charitable Works of the Church - CCI	303	793,537	-	(32,735)	23,816	(5,666)	8,778	69,746	63,939	857,476
Father Donald J. Riffle Endowment for the Care of Priests	304	955,663	1,325	(38,868)	28,838	(6,889)	10,829	84,910	80,145	1,035,808
Campus Ministry	305	441,796	39,368	(38,868)	13,732	(3,209)	4,857	39,729	55,609	497,405
Mission Diocese Fund	306	139,126	-	(4,267)	1,176	(326)	7,220	9,649	13,452	152,578
Larry Lynn and Steven Gerald Jones Fund	307	11,033	-	-	345	(81)	127	1,012	1,403	12,436
Total		\$ 6,048,018	\$ 44,293	\$ (267,437)	\$ 179,255	\$ (42,656)	\$ 72,834	\$ 531,103	\$ 517,392	\$ 6,565,410

IDAHO CATHOLIC FOUNDATION

Schedule II - Changes in Investments Held for Central Administrative Office of the Roman Catholic Diocese of Boise
For the Year Ended June 30, 2025

Fund	Fund Number	Held at July 1, 2024	Contributions	Appropriations	Investment Income	Administrative Expenses	Realized Gain (Loss)	Unrealized Gain (Loss)	Net Change	Held at June 30, 2025
Robert Atkinson	600	\$ 6,061	\$ -	\$ (286)	\$ 182	\$ (43)	\$ 68	\$ 535	456	\$ 6,517
Bishop Treinen Memorial Fund	601	1,609,432	170,540	(75,281)	50,143	(11,785)	18,285	153,291	305,193	1,914,625
Mr. & Mrs. Robb Brady	602	9,734	-	(459)	292	(71)	110	860	732	10,466
Stephen & Donna Busch	603	16,185	-	(763)	485	(117)	183	1,429	1,217	17,402
Catholic Idaho Fund	604	359,583	-	(16,957)	10,774	(2,583)	4,060	31,758	27,052	386,635
John & Dee Fery Fund	605	58,091	-	(2,739)	1,741	(419)	656	5,131	4,370	62,461
Fund for the Poor	606	332,209	-	(15,666)	9,954	(2,387)	3,751	29,340	24,992	357,201
Heinz Charitable Fund	607	163,595	-	(7,715)	4,902	(1,175)	1,847	14,449	12,308	175,903
Ed & Patty Lodge - Capital Imp.	608	64,395	-	(3,037)	1,929	(462)	727	5,687	4,844	69,239
Bob McCullough	609	49,728	-	(2,345)	1,490	(357)	561	4,392	3,741	53,469
Carl & Wilma Miller Fund	610	1,325,100	-	(62,489)	39,703	(9,517)	14,960	117,032	99,689	1,424,789
Ed & Jeanne Mulick	611	5,756	-	(271)	172	(41)	65	508	433	6,189
Nazareth Holy Family Fund	612	130,219	-	(6,141)	3,902	(935)	1,470	11,501	9,797	140,016
Nina Ohman Fund	613	59,077	-	(2,786)	1,770	(424)	667	5,218	4,445	63,522
Seminary Burse Fund	614	3,934,288	300,273	(177,398)	123,259	(28,873)	45,179	361,669	624,109	4,558,397
Fred A. Sprenger	615	19,944	-	(941)	598	(142)	225	1,761	1,501	21,445
St. Joseph's Children's Home	616	279,981	-	(13,203)	8,389	(2,011)	3,161	24,728	21,064	301,045
Unrestricted	618	509,490	10,875	(23,738)	15,441	(3,678)	5,786	45,641	50,327	559,817
George & Mary Zeller Fund	619	53,406	-	(2,519)	1,600	(383)	603	4,717	4,018	57,424
E & I Brown Fund	620	174,861	-	(8,246)	5,239	(1,256)	1,974	15,444	13,155	188,016
The Chausee Family Memorial Fund	621	305,965	-	(14,429)	9,167	(2,197)	3,454	27,023	23,018	328,983
The James & Olive Davis Fund	622	273,517	-	(12,899)	8,195	(1,964)	3,088	24,157	20,577	294,094
Kasiska Newman Fund	623	28,247	115,808	(1,332)	2,210	(374)	591	9,373	126,276	154,523
Seminarian Scholarship Fund	624	131,414	-	(6,197)	3,937	(944)	1,484	11,606	9,886	141,300
T & J Chapman Cooney Fund	625	1,221,216	7,376	(57,053)	36,706	(8,776)	13,812	108,185	100,250	1,321,466
Mission Diocese Fund	626	873,233	-	-	7,430	(2,067)	45,665	62,158	113,186	986,419
Fund for Tomorrow	628	11,304	-	(533)	339	(82)	128	998	850	12,154
Dr. Robert and Marie Pearce Endowment	629	46,959	20,000	(1,791)	1,845	(395)	678	5,350	25,687	72,646
Deacon Francis and Anna Wander Memorial Fund	630	15,126	100	-	475	(112)	175	1,394	2,032	17,158
Phillip Warner Seminarian Endowment	631	81,361	50,000	(2,665)	3,536	(726)	1,288	10,200	61,633	142,994
The St Paul's Student Center Endowment	632	-	88,614	-	412	(10)	(24)	4,634	93,626	93,626
Total		\$ 12,149,477	\$ 763,586	\$ (519,879)	\$ 356,217	\$ (84,306)	\$ 174,677	\$ 1,100,169	\$ 1,790,464	\$ 13,939,941

IDAHO CATHOLIC FOUNDATION

Schedule III - Changes in Investments Held for Others
For the Year Ended June 30, 2025

Fund	Fund Number	Held at July 1, 2024	Contributions	Withdrawals	Investment Income	Administrative Expenses	Realized Gain (Loss)	Unrealized Gain (Loss)	Net Change	Held at June 30, 2025
Father Joe DaSilva Scholarship Fd.	801	\$ 5,850	\$ -	\$ -	\$ 183	\$ (42)	\$ 67	\$ 536	\$ 744	\$ 6,594
Katherine Gammil Education Fund	802	5,592	-	(1,031)	169	(41)	66	442	(395)	5,197
Helen Herman Endowment Fund	803	948,134	-	(18,701)	29,488	(7,034)	10,848	86,298	100,899	1,049,033
ICCW Endowment	805	34,191	-	-	1,070	(252)	394	3,135	4,347	38,538
Calvary Cemetery Nampa	807	208,378	4,750	(35,000)	5,485	(1,331)	2,007	16,119	(7,970)	200,408
Holy Family Fund	808	60,270	-	-	1,887	(445)	695	5,525	7,662	67,932
Our Lady of Tears Silver City	809	107,696	-	-	3,371	(796)	1,243	9,873	13,691	121,387
Grace Reis Scholarship Fund	810	45,165	-	-	1,414	(334)	521	4,141	5,742	50,907
Sacred Heart Church	811	653,565	-	-	20,460	(4,833)	7,541	59,917	83,085	736,650
St. Augustine's Endowment	813	182,553	1,000	-	5,734	(1,352)	2,108	16,764	24,254	206,807
St. John's Cathedral Endowment	814	3,737,617	21,935	(269,500)	110,931	(26,651)	41,458	326,792	204,965	3,942,582
St. Joseph's School Foundation	816	3,197,624	-	(268,792)	97,203	(23,306)	36,680	273,636	115,421	3,313,045
St. Paul's School Scholarship End.	819	54,465	-	(2,595)	1,689	(403)	633	4,816	4,140	58,605
Peter & Paul School Endowment	821	64,140	-	-	2,008	(475)	740	5,880	8,153	72,293
St. Paul's School Endow - Nampa	822	6,525	-	(1,203)	197	(47)	77	516	(460)	6,065
Loretta Schuler Religious Ed Fund	824	8,426	-	-	264	(62)	97	773	1,072	9,498
Lois Kackley Fund for Religious Ed	825	20,186	-	(1,050)	619	(148)	232	1,811	1,464	21,650
Bishop Kelly Athletics Endowment	826	530,544	-	-	16,609	(3,924)	6,121	48,639	67,445	597,989
George & Agnes Huck Scholarship	827	745,052	-	(33,800)	22,361	(5,371)	8,419	65,897	57,506	802,558
Holy Family Catholic Sch Endowment	828	40,497	-	(1,750)	1,218	(291)	458	3,588	3,223	43,720
Bishop Kelly Contingency Fund	829	1,017,731	-	-	31,861	(7,528)	11,743	93,303	129,379	1,147,110
Fr. George Rassley Endowment	830	70,711	-	-	2,214	(523)	816	6,483	8,990	79,701
Mary Ann Dunnigan Scholarship End.	831	104,652	-	(4,750)	3,141	(755)	1,182	9,256	8,074	112,726
Marti Blick Nursing Ministry	832	36,181	-	-	1,133	(268)	417	3,317	4,599	40,780
Idaho Knights of Columbus Seminarians Endowment Fund	833	58,159	585	-	1,831	(431)	673	5,364	8,022	66,181
Christ The King Endowment for the Poor	835	141,222	-	-	4,421	(1,044)	1,629	12,947	17,953	159,175
Lloyd and Lucille Stolworthy Endowed Scholarship Fund	836	76,369	-	(26,530)	2,176	(529)	962	5,032	(18,889)	57,480
Bishop Kelly High School Library Endowment Fund	837	159,175	-	-	4,983	(1,178)	1,837	14,593	20,235	179,410
St. John's Scholarship Endowment Fund	838	46,863	-	-	1,467	(347)	541	4,296	5,957	52,820
Bill & Vi Endowment Fund	840	33,848	-	-	1,060	(251)	391	3,103	4,303	38,151
Sts. Peter & Paul Endowment	841	154,059	-	(15,468)	4,441	(1,069)	1,668	13,392	2,964	157,023
Imelda John Condo Endowment	842	40,603	-	(1,800)	1,220	(293)	459	3,594	3,180	43,783
St. Nicholas School Endowment	843	703,433	15,000	(20,000)	22,084	(5,231)	8,164	63,685	83,702	787,135
Grabsaki Endowment	844	779,640	-	(50,000)	23,150	(5,565)	8,633	69,012	45,230	824,870
Adrain Nuxoll Endowment Fund	845	84,009	7,510	(4,000)	2,619	(616)	968	7,875	14,356	98,365
Joe and Rose Mary Peak Memorial Fund	846	51,216	-	(4,927)	1,512	(365)	571	4,483	1,274	52,490
St. Thomas Cemetery Fund	847	250,355	100,000	-	8,646	(1,985)	2,583	30,375	139,619	389,974
Dr Robert W & Marie Pearce	848	38,175	20,000	-	1,621	(342)	586	4,672	26,537	64,712
Robert D Frisch Memorial Fund	849	37,672	10,000	-	1,322	(288)	457	4,131	15,622	53,294
St. Charles Borromeo Scholarship Fund	850	312,282	16,295	-	10,132	(2,337)	3,698	29,194	56,982	369,264
Mary Weerheim Endowment	851	489,346	-	-	15,318	(3,669)	5,646	44,859	62,154	551,500
Pierson Family Foundation	852	57,444	-	(4,040)	1,749	(420)	662	4,987	2,938	60,382
The St. John Bosco Academy Endowment	853	\$ 10,561	\$ 122,399	\$ (494)	\$ 1,315	\$ (242)	\$ (253)	\$ 10,036	\$ 132,761	\$ 143,322

IDAHO CATHOLIC FOUNDATION

Schedule III - Changes in Investments Held for Others

For the Year Ended June 30, 2025

Fund	Fund Number	Held at July 1, 2024	Contributions	Withdrawals	Investment Income	Administrative Expenses	Realized Gain (Loss)	Unrealized Gain (Loss)	Net Change	Held at June 30, 2025
The Vivian Talbot Memorial Scholarship	854	\$ 10,262	\$ -	\$ -	\$ 321	\$ (76)	\$ 118	\$ 941	\$ 1,304	\$ 11,566
St Mary's Parish Moscow Endowment and Investment Fund	855	10,262	-	-	321	(76)	118	941	1,304	11,566
St Paul School Operating Fund	856	20,813	-	-	652	(156)	240	1,908	2,644	23,457
Holy Spirit Catholic Schol	857	-	25,000	-	532	(83)	182	1,464	27,095	27,095
Ysursa Field Turf Replacement Fund	858	-	25,000	-	471	(70)	41	705	26,147	26,147
Our Lady of Snows Capital Endowment	859	-	921,811	-	6,589	(658)	(1,680)	63,177	989,239	989,239
Catholic Charities of Idaho	860	-	200,000	-	503	(9)	353	5,782	206,629	206,629
Total		<u>\$ 15,451,513</u>	<u>\$ 1,491,285</u>	<u>\$ (765,431)</u>	<u>\$ 481,165</u>	<u>\$ (113,542)</u>	<u>\$ 173,810</u>	<u>\$ 1,458,005</u>	<u>\$ 2,725,292</u>	<u>\$ 18,176,805</u>

IDAHO CATHOLIC FOUNDATION

Schedule IV - Description of Participants by Fund
For the Year Ended June 30, 2025

FUND #	FUND	BENEFICIARY
300	On Going Education & Formation of Clergy	On Going Education & Formation of Clergy
301	Catholic Education & Faith Formation	Catholic Education & Faith Formation
302	Charitable Works of the Church - Local Parish Community	Charitable Works of the Church - Local Parish Community
303	Charitable Works of the Church - CCI	Charitable Works of the Church - CCI
304	Father Donald J. Riffle Endowment for the Care of Priests	Father Donald J. Riffle Endowment for the Care of Priests
305	Campus Ministry Fund	Campus Ministry
306	Mission Diocese Fund	Seminarians
307	Larry Lynn and Steven Gerald Jones Fund	Seminarian Education and Formation
600	Robert Atkinson	Retired Priests
601	Bishop Treinen Memorial Fund	Clergy Special Needs/Retired Priests
602	Brady, Mr. & Mrs. Robb	Unrestricted fund for Diocesan use
603	Busch, Stephen & Donna	Unrestricted fund for Diocesan use
604	Catholic Idaho Fund	Charity Operating Fund
605	Fery, John & Dee	Retired Priests
606	Fund for the Poor	Poor of Ada County
607	Heinz III Charitable Fund	Permanent Endowment for Homeless Children and Families
608	Lodge, Ed & Patty	Capital Improvements
609	McCullough, Robert & Barb	Unrestricted fund for Diocesan use
610	Carl & Wilma Miller Fund	Permanent Endowment for Catholic Churches in ADA County
611	Mulick, Ed & Jeanne	Retired Priests
612	Nazareth Holy Family Fund	Permanent Endowment for Nazareth Retreat Center support
613	Ohman, Nina	Unrestricted fund for Diocesan use
614	Seminary Burse	Seminary Operating Fund in support of Education for future Priests
615	Sprenger, Fred A.	Unrestricted fund for Diocesan use
616	St. Josephs Children's Home	Religious Education in the Diocese
618	Unrestricted	General Diocesan needs
619	Zeller, George & Mary	Bishop's Discretionary Fund
620	E&I Brown Fund for Idaho Catholic Youth	Diocesan Youth Ministry Programs
621	Chausee Family Memorial Fund	Permanent Endowment to support the income of Retired Priests
622	James T. & Olive I. Davis Endowment Fund	Poor of Diocese of Boise
623	Kasiska Newman Fund	Campus Ministry Student Centers
624	Seminarian Scholarship Fund	Seminarian Scholarship Fund
625	T & J Chapman Cooney Fund	St. John Vianney Retirement Center
626	Mission Diocese Fund	Seminarians
628	Fund for Tomorrow	St. Paul's Student Center
629	Dr. Robert and Marie Pearce Endowment	St. John's Student Center
630	Deacon Francis and Anna Wander Memorial Fund	Reimburse candidates who ae studying to become Permanent Deacons
631	Phillip Warner Seminarian Endowment	Provide for the Education and formation of seminarians studying to become priests
632	The St Paul's Student Center Endowment	Endowment for St Paul's Student Center
801	Fr. DaSilva Scholarship Fund	Scholarships for St. Paul's Campus Ministry Students
802	Gammil, Katherine Education Fund	St. Paul's Parish, Nampa
803	Herman, Helen Endowment Fund	Permanent Endowment for St. Paul's Parish, Nampa
805	ICCW Endowment	Permanent Endowment for Idaho Council of Catholic Women
807	Mt. Calvary Cemetery	Mt. Calvary Cemetery, Nampa
808	Nazareth Holy Family Fund	Nazareth Retreat Center
809	Our Lady of Tears, Silver City Endowment	Permanent Endowment for Our Lady of Tears, Silver City
810	Reis, Melva Grace Scholarship Fund	St. Catherine's/Kamiah - Religious Ed
811	Sacred Heart Church, Boise	Sacred Heart Parish, Boise
813	St. Augustine's Endowment	Permanent Endowment for St. Augustine's Parish, Moscow
814	St. John's Cathedral Endowment Fund	Permanent Endowment for St. John's, Boise
816	St. Joseph's School Foundation	Permanent Endowment for St. Joseph's School, Boise
819	St. Paul's School Scholarship Endowment	Permanent Endowment for St. Paul's School/Nampa
821	Sts. Peter & Paul School Endowment	Permanent Endowment for Sts. Peter & Paul School
822	St. Paul's Scholarship Endowment	Permanent Endowment for St. Paul's School/Nampa
824	Schuler Religious Education Fund	St. Paul's Nampa Religious Education Programs
825	Lois Kackley Education Fund	Good Shepherd Catholic Community Religious Education
826	Bishop Kelly Athletics Endowment Fund	Bishop Kelly Athletics
827	George & Agnes Huck Scholarship	Holy Family Catholic School Scholarships
828	Holy Family Catholic School Sch End Fund	Holy Family Catholic School Scholarships
829	Bishop Kelly Contingency Fund	Bishop Kelly High School
830	Fr. George Rassley Endowment	Holy Family Catholic School Endowment
831	Mary Ann Dunnigan Scholarship Endowment Fdn.	Holy Family Catholic School Endowment
832	Marti Blick Nursing Ministry	Holy Spirit Catholic Community's Nursing Program
833	Idaho Knights of Columbus Seminarians Endowment Fund	Seminarians
835	Christ The King Endowment for the Poor	St. John Paul II Church

IDAHO CATHOLIC FOUNDATION

Schedule IV - Description of Participants by Fund
For the Year Ended June 30, 2025

FUND #	FUND	BENEFICIARY
836	Lloyd and Lucille Stolworthy Endowed Scholarship Fund	Holy Rosary Catholic School
837	Bishop Kelly High School Library Endowment Fund	Bishop Kelly High School
838	St. John's Scholarship Endowment Fund	Academic Scholarships for St. Joseph's School, Bishop Kelly High School, and/or Post Secondary Education
840	Bill & Vi Endowment Fund	St. Theresa - Youth Development, Education and Evangelization
841	Sts. Peter & Paul Maintenance and Capital Improvement Endowment	Sts. Peter & Paul Maintenance and Capital Improvement Endowment
842	Imelda John Condo Endowment	Holy Family Catholic School
843	St. Nicholas School Endowment	St. Nicholas School
844	Grabski Endowment	Sts. Peter & Paul School
845	Adrian Nuxoll Endowment Fund	All Saints Catholic School
846	Joe and Rose Mary Peak Memorial Fund	St. Rita's
847	St. Thomas Cemetery	St. Thomas Cemetery
848	Dr Robert W & Marie Pearce	Children of active participating members of Holy Spirit
849	Robert D Frisch Memorial Fund	Provide Scholarships and grants to assist children of families of active participating members of St. Mary's in Boise
850	St. Charles Borromeo Scholarship Fund	Provide Scholarships to students of St. Charles parish in Hailey Idaho who intend to pursue vocational or academic coursework
851	Mary Weerheim Endowment	To support current and future needs & wants for maintenance, upkeep, remodel structure improvements for Sacred Heart Emmett
852	Pierson Family Foundation	Financial aid for St. Paul Catholic School
853	The St. John Bosco Academy Endowment	Provide scholarships to St John Bosco
854	The Vivian Talbot Memorial Scholarship	Provide scholarships for Senior High School Students residing in Potlatch School District of St Mary's in Potlatch
855	St Mary's Parish Moscow Endowment and Investment Fund	St Mary's Parish Moscow
856	St Paul School Operating Fund	Operational Support for St Paul School Nampa
857	Holy Spirit Catholic School	Holy Spirit Catholic School
858	Ysursa Field Turf Replacement Fund	Ysursa Field Turf Replacement Fund
859	Our Lady of Snows Capital Endowment	Our Lady of Snows Capital Endowment
860	Catholic Charities of Idaho	Catholic Charities of Idaho