Williston Community Foundation
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WILLISTON COMMUNITY FOUNDATION

2026 Annual Update

Hello!,

As Chair of the Williston Community Foundation, I would like to share a quick update about our local foundation.

We have a great team that will be helping grow our modest foundation into a very impactful one in future years!. **Our committee is currently Cierra Aamondt, Krissy Maylor, Emily Ramage-Geltel, Amanda Sorensen, Heather Stevens.** We all are locals involved in many community activities and are eager to be your point of contact for the foundation.

The foundation was launched by a few generous donors, among them George and Helen Christensen. We just finished our 2026 grant awards in October (see a listing at the right).

I invite you to reach out to find out more of how we are serving out community through our foundation, or if you would like to discuss a gift option. Please note, that this fund qualifies for the 40% income tax credit (more info on the back!)

Thank you!

- Brooke Mapes, Chair

$7,200 Awarded in 2026

The Williston Community Foundation (WCF) awarded the following grants this year:

- **Rising Stars Equestrian Therapy:** $2,000 for the operational cost to care for the horses - hay, safety helmets, etc.
- **McVay Parent Teacher Organization:** $1,000 for their playground expansion
- **Olive Motherhood Foundation:** $1,000 for their Family Assistance Program
- **Trenton Parent Teacher Organization:** $1,000 for their fall raffle
- **Williston Community Library Foundation:** $700 for their 1,000 Books Before Kindergarten project
- **BIO Girls:** $500 for their 2027 program
- **Faith Methodist Church - Troop 368:** $500 for their equipment trailer project
- **Garden Valley Elementary PTO:** $500 for their indoor physical activity and PE equipment project

More information and an online application can be found at www.NDCF.net/Williston

Our Grants in Action!

A 2025 grant from the Williston Community Foundation helped stock gift bags for elderly residents and others in need last Christmas. "We got permission to go to apartments where people who were elderly and disabled lived," explained Tina Nordaune (pictured with Laura Weishoff sorting fleece blankets for the bags.) "We went door to door and gave them out. The people were thrilled and excited to get the "gifts." These are people who are often alone, lack social contacts and supports, and are lonely. This helps remind them they are seen and they are important."



Generous Tax Credit Provides Big Incentive to Give

The North Dakota Charitable Income Tax Credit, passed by the ND State Legislature in 2011, allows individuals that donate $5,000 or more and businesses that donate any amount to qualified endowment funds to receive up to a 40% state tax credit.

The Williston Community Foundation (WCF) is managed as a "qualified endowment fund" so donations may qualify for the tax credit if they meet the above criteria.

Depending on your tax bracket, this means a $5,000 gift to the WCF may end up only costing about $2,000 after taking advantage of the tax credit and other deductions! (see chart below)

Gift Amount:	$5,000	$25,000	$50,000
Federal tax savings	($960)	($4,800)	($9,600)
ND State income tax credit	($2,000)	($10,000)	($20,000)
Net cost of gift	**$2,040**	**$10,200**	**$20,400**

For illustration purposes only. Federal tax savings may vary. Consult your tax advisor.

The credit can be carried forward for three additional tax years, if it cannot all be used in one year. Find more information about the State Tax Credit on the NDCF website – www.NDCF.net/40.

Williston Community Foundation*

- **Established in 2014**
- **Total Assets (as of 10/15/2026): $237,479**
- **Grants Awarded in 2026: 8 grants totaling $7,200**
- **Total Grants Awarded since 2014: 26 grants totaling $35,089**

**includes data from the George & Helen Christensen Family Charitable Fund*

Give Other Than or in Addition to Cash?

Why, yes you can! The Williston Community Foundation can and has received many different types of gifts. Depending on your situation, you may want to consider donating one of the following for their tax benefits or other reasons:

- **Real estate**, which allows the donor to deduct the current appraised value of the real estate and avoid capital gains taxes.
- **Fully depreciated business property** (farm equipment, etc.) You can't take a tax deduction, but there is no tax due on the transfer and the value of the property qualifies for the ND 40% income tax credit if given to a qualified ND endowment fund, such as the Williston Community Foundation.
- **Appreciated investment assets**, valued on the date of transfer, are tax deductible and you can avoid paying capital gains tax. These gifts may also qualify for the ND income tax credit.
- **Make a Qualified Charitable Distribution from your IRA.** Individuals over 70 ½ can transfer up to $111,000 (so couples can transfer up to $222,000.) Called the IRA rollover, the transfer counts as your Required Minimum Distribution, but you don't need to claim the donated portion as federal income. NOTE: the transfer MUST be direct from your IRA custodian to NDCF by check or ACH deposit.
- **Gifts of mineral acres** outright, assignment of mineral royalty income, or make the Williston Community Foundation an income or remainder beneficiary of your family mineral trust.

If you have questions or would like information (or illustrations) about any of these options, please contact John Heinen at the North Dakota Community Foundation (John@NDCF.net or 701-590-4614).

Connect with Us!

Williston Community Foundation
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www.NDCF.net/Williston

The Williston Community Foundation is a component fund of the North Dakota Community Foundation (NDCF). Established in 1976, NDCF provides comprehensive charitable services for the local committee including donor gift planning & bequest planning, communications support, and fiduciary services such as money management and an annual audit. For more information about NDCF, contact John Heinen, NDCF Development Director at 701-590-4614 or John@NDCF.net.