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February 2026



# 2025 Annual Report

*A Status Update for Donors and Supporters of Hankinson's Permanent Endowment Fund.*

*Dear Friends,*

The Hankinson Community Endowment Fund will be celebrating its 10th anniversary next year and what a difference it has made!

Our fund has grown to more than \$125,000 - a permanent resource that will generate charitable dollars for our community forever. You can see our impressive growth on the chart on the back. The amount of money available for grants every year has increased accordingly.

Even with our excitement of what we've accomplished so far, we know there is more potential. Some North Dakota communities have grown their endowment funds so large that they are able to grant \$20,000 every year!

We thank everyone who has invested in our fund in the past - your gifts have allowed us to grant more than \$9,000 back into Hankinson and laid the foundation for future growth.

We also encourage everyone to consider leaving a gift in your will so you can continue to make a difference in Hankinson long after you are gone.

Please reach out with any questions!

HCEF Advisory Committee

- |                    |               |
|--------------------|---------------|
| Robert Wurl, Chair | DeeAnn Bilben |
| Jared Falk         | Randy Wieser  |
| Loren Hovel        | Tom Mauer     |

**Hankinson Comm. Endow. Fund**

- Established in 2017
- Total Market Value of Fund (as of 12/31/2025): **\$125,830**
- Total Gifts Received in 2025: **\$8,475**
- Total Grants Awarded in 2025: **4 grant totaling \$3,000**
- Total Grants Awarded since Inception: **11 grants totaling \$9,910**

## \$3,000 Awarded in 2025

- **Hankinson Park Board:** \$1,000 for the Hankinson Ball Complex Concession Stand
- **Hankinson Public School:** \$1,000 to bring in Missoula Children's Theatre
- **Community Connection, Community Closet:** \$500 for the Community Closet Thrift Store Launch Project
- **Hillside Cemetery Association of Hankinson, Inc.:** \$500 for Saving Hillside

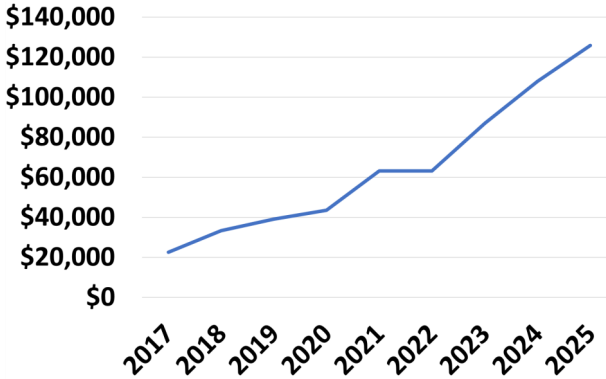


One of HCEF's 2025 grants helped bring Missoula Children's Theatre to Hankinson school. Students performed Red Riding Hood to the delight of their audience. This was the first and only theatrical experience for many students. Principal Renae O'Meara expressed her thanks to our fund's donors in their grant report:

*"Thank you for making this experience possible for our students and community. Your support brought professional theater to our school, opened doors for students to discover new talents, and created memories our families will treasure. Because of your generosity, our students gained confidence and a sense of pride that will stay with them long after the curtain closed."*

## Fund Growth Since 2017

Thank you to the 54 different individuals, families, businesses and organizations that have contributed to this fund (some of them multiple years in a row!) to help us get to this amount.



*Leave Your Legacy  
in Hankinson!*



If you would like to leave some or all of your estate to the Hankinson Community Endowment Fund, suggested bequest language is as follows:

*"I give and bequeath to the North Dakota Community Foundation (Tax ID 45-0336015), a qualified charitable organization under IRS 501(c)(3), located in Bismarck, North Dakota, \_\_\_\_\_ (a percentage, specific dollar amount, or remainder) to the **Hankinson Community Endowment Fund**, a component fund of the North Dakota Community Foundation."*

*\* Be sure to consult an attorney*

### Questions or want more information?



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PO Box 453  
Hankinson, ND 58041

Hankinson@NDCF.net

[www.NDCF.net/Hankinson](http://www.NDCF.net/Hankinson)

## Give Other Than or In Addition to Cash?

Why, yes you can! The Hankinson Community Endowment Fund can accept 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 Hankinson Community Endowment Fund.
- **Gifts of farm commodities**, which don't give a tax deduction, however they don't have to be counted as income. You can still deduct the cost of production for whatever you donate. These gifts also may qualify for the 40% ND income tax credit for gifts to qualified ND endowment funds. (*Note: you must donate the commodity first to get these tax advantages, not sell it and donate the proceeds later.*)
- **Appreciated investment assets**, valued on the date of transfer, are tax deductible and you can avoid paying capital gains tax. These gifts may qualify for the ND income tax credit.
- **Qualified Charitable Distribution (QCD from your IRA)** counts as your required minimum distribution, but you don't need to claim the donated portion as federal income and the gift may qualify for the 40% ND income tax credit.
- **Gifts of mineral acres outright**, assignment of mineral royalty income, or make the Stanley Area 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 Scott Nicholson at the North Dakota Community Foundation (701-892-2007 or [Scott@NDCF.net](mailto:Scott@NDCF.net)). Or consult your tax advisor.



The Hankinson Community Endowment Fund (HCEF) is a component fund of the North Dakota Community Foundation (NDCF). Established in 1976, NDCF provides charitable giving and financial services including bequest planning, donor gift-planning, and an annual audit. For more information about NDCF or HCEF, contact Scott Nicholson, NDCF Development Director at 701-892-2007 or visit [www.NDCF.net](http://www.NDCF.net).