

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2007

Open to Public Inspection

Department of the Treasury Internal Revenue Service(77)

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2007 calendar year, or tax year beginning 10/01, 2007, and ending 9/30, 2008

- B Check if applicable: X Address change, X Name change, Initial return, Termination, Amended return, Application pending

C NORTH IDAHO COMMUNITY SERVICES CORP INC. dba N IDAHO HOUSING COALITION 10019 BOBCAT TRAIL COEUR D'ALENE, ID 83814

D Employer Identification Number 82-0443278 E Telephone number 208-665-9922 F Accounting method: Cash, X Accrual

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

- H and I are not applicable to section 527 organizations H (a) Is this a group return for affiliates? H (b) If 'Yes,' enter number of affiliates H (c) Are all affiliates included? H (d) Is this a separate return filed by an organization covered by a group ruling?

G Web site: http://www.northidahohousing.org/

J Organization type (check only one) X 501(c) 3 (insert no) 4947(a)(1) or 527

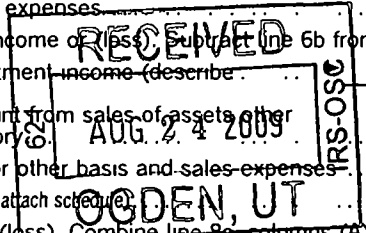
K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

I Group Exemption Number M Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 155,595.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

Table with 21 rows and 4 columns: Description, Sub-description, Amount, Total. Includes lines 1-21 for revenue, expenses, and net assets.



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Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See instruct)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a	Grants paid from donor advised funds (attach sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b	Other grants and allocations (att sch) See Stmt 2 (cash \$ 4,662. non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	4,662.	4,662.		
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25a	Compensation of current officers, directors, key employees, etc. listed in Part V-A	30,000.	30,000.	0.	0.
25b	Compensation of former officers, directors, key employees, etc. listed in Part V-B	0.	0.	0.	0.
25c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
26	Salaries and wages of employees not included on lines 25a, b, and c	58,071.	58,071.		
27	Pension plan contributions not included on lines 25a, b, and c				
28	Employee benefits not included on lines 25a - 27	25,318.	25,318.		
29	Payroll taxes				
30	Professional fundraising fees				
31	Accounting fees	3,526.	2,661.	865.	
32	Legal fees				
33	Supplies	5,531.	5,192.	339.	
34	Telephone	8.	8.		
35	Postage and shipping	413.	399.	14.	
36	Occupancy	562.	562.		
37	Equipment rental and maintenance				
38	Printing and publications	506.	506.		
39	Travel	427.	427.		
40	Conferences, conventions, and meetings				
41	Interest	370.	370.		
42	Depreciation, depletion, etc (attach schedule)	1,720.	1,720.		
43	Other expenses not covered above (itemize):				
a	See Statement 3	43,632.	33,486.	10,146.	
b	-----				
c	-----				
d	-----				
e	-----				
f	-----				
g	-----				
44	Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	174,746.	163,382.	11,364.	0.

Joint Costs. Check if you are following SOP 98-2
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? ▶ See Statement 4
 All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts, but optional for others)
a <u>MORTGAGE FORECLOSURE PREVENTION, SHELTER ASSISTANCE, AND WORKFORCE HOUSING EFFORTS THE 5 NORTHERN COUNTIES OF IDAHO</u> ----- ----- ----- (Grants and allocations \$ 2,912.) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	42,913.
b <u>ADMINISTRATION OF GRANT WRITING PROGRAM TO BENEFIT NONPROFITS IN THE REGION.</u> ----- ----- ----- (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	18,260.
c <u>ADMINISTRATION OF RURAL COUNTY BLOCK GRANT AND OTHER GRANT PROGRAMS.</u> ----- ----- ----- (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	68,056.
d <u>DONATIONS TO AREA NONPROFITS</u> ----- ----- ----- (Grants and allocations \$ 1,750.) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	1,750.
e Other program services <u>See Statement 5</u> (Grants and allocations \$) If this amount includes foreign grants, check here ▶ <input type="checkbox"/>	32,403.
f Total of Program Service Expenses (should equal line 44, column (B), Program services) ▶	163,382.

BAA

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year
ASSETS	45 Cash – non-interest-bearing	38,021.	45	1,000.
	46 Savings and temporary cash investments	369.	46	27,902.
	47a Accounts receivable	2,575.		
	b Less: allowance for doubtful accounts		112.	2,575.
	48a Pledges receivable			
	b Less: allowance for doubtful accounts			
	49 Grants receivable			
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)			
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)			
	51a Other notes and loans receivable (attach schedule)			
	b Less: allowance for doubtful accounts			
	52 Inventories for sale or use			
	53 Prepaid expenses and deferred charges	1,726.	53	
	54a Investments – publicly-traded securities			
	b Investments – other securities (attach sch)			
	55a Investments – land, buildings, & equipment basis			
	b Less: accumulated depreciation (attach schedule)			
	56 Investments – other (attach schedule)			
	57a Land, buildings, and equipment: basis	47,299.		
b Less: accumulated depreciation (attach schedule) Statement 6	21,908.	27,111.	25,391.	
58 Other assets, including program-related investments (describe ▶ _____)				
59 Total assets (must equal line 74). Add lines 45 through 58	67,339.	59	56,868.	
LIABILITIES	60 Accounts payable and accrued expenses	10,897.	60	16,692.
	61 Grants payable		61	
	62 Deferred revenue	2,112.	62	7,000.
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule) See Statement 7	5,197.	64b	3,196.
	65 Other liabilities (describe ▶ _____)	2.	65	
66 Total liabilities. Add lines 60 through 65	18,208.	66	26,888.	
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted	23,626.	67	6,152.
	68 Temporarily restricted	25,505.	68	23,828.
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)	49,131.	73	29,980.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73	67,339.	74	56,868.	

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See the instructions.)

a Total revenue, gains, and other support per audited financial statements		a	N/A
b Amounts included on line a but not on Part I, line 12:			
1 Net unrealized gains on investments	b1		
2 Donated services and use of facilities	b2		
3 Recoveries of prior year grants	b3		
4 Other (specify) _____	b4		
Add lines b1 through b4		b	
c Subtract line b from line a		c	
d Amounts included on Part I, line 12, but not on line a :			
1 Investment expenses not included on Part I, line 6b	d1		
2 Other (specify) _____	d2		
Add lines d1 and d2		d	
e Total revenue (Part I, line 12). Add lines c and d		e	

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a Total expenses and losses per audited financial statements		a	N/A
b Amounts included on line a but not on Part I, line 17:			
1 Donated services and use of facilities	b1		
2 Prior year adjustments reported on Part I, line 20	b2		
3 Losses reported on Part I, line 20	b3		
4 Other (specify) _____	b4		
Add lines b1 through b4		b	
c Subtract line b from line a		c	
d Amounts included on Part I, line 17, but not on line a :			
1 Investment expenses not included on Part I, line 6b	d1		
2 Other (specify) _____	d2		
Add lines d1 and d2		d	
e Total expenses (Part I, line 17). Add lines c and d		e	

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
See Statement 8		30,000.	0.	0.

Part VI Other Information (continued)

		Yes	No
82 a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
82 b	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III.)		N/A
83 a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83 b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?	X	
84 a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
84 b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85 a	501(c)(4), (5), or (6) Were substantially all dues nondeductible by members?		N/A
85 b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		N/A
If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year			
85 c	Dues, assessments, and similar amounts from members		N/A
85 d	Section 162(e) lobbying and political expenditures		N/A
85 e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		N/A
85 f	Taxable amount of lobbying and political expenditures (line 85d less 85e)		N/A
85 g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		N/A
85 h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		N/A
86 a	501(c)(7) organizations Enter: a Initiation fees and capital contributions included on line 12		N/A
86 b	Gross receipts, included on line 12, for public use of club facilities		N/A
87 a	501(c)(12) organizations. Enter: a Gross income from members or shareholders		N/A
87 b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		N/A
88 a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX		X
88 b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Part XI		X
89 a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u>0.</u> ; section 4912 <u>0.</u> ; section 4955 <u>0.</u>		
89 b	501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction		X
	c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <u>0.</u>		
	d Enter: Amount of tax on line 89c, above, reimbursed by the organization <u>0.</u>		
89 e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
89 f	All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
89 g	For supporting organizations and sponsoring organizations maintaining donor advised funds Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
90 a	List the states with which a copy of this return is filed <u>ID</u>		
90 b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions)		0
91 a	The books are in care of <u>GINNY TATE</u> Telephone number <u>208-665-9922</u> Located at <u>C/O NIHC 10019 BOBCAT TRAIL COEUR D'ALENE ID</u> ZIP + 4 <u>83814</u>		
91 b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country <u></u>		X

See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts**

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91 c Yes No
 If 'Yes,' enter the name of the foreign country _____
 92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here N/A
 and enter the amount of tax-exempt interest received or accrued during the tax year 92 N/A

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a <u>CONTRACT INCOME</u>					87,179.
b <u>LOW INCOME HOUSING RE</u>					6,600.
c <u>REGISTRATION FEES - C</u>					10,900.
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income			14	339.	
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue. a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				339.	104,679.
105 Total (add line 104, columns (B), (D), and (E))					105,018.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	See Statement 10

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
 b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No
Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

106 Did the reporting organization **make** any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
Totals				

107 Did the reporting organization **receive** any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If 'Yes,' complete the schedule below for each controlled entity

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	-----			
b	-----			
c	-----			
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No
	X

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please Sign Here

Signature of officer: John F. Austin Date: 8/13/09

Type or print name and title: John F. Austin, Secy/Treas.

Paid Preparer's Use Only

Preparer's signature: Catherine L. Meyer Date: 8/12/09 Check if self-employed: Preparer's SSN or PTIN (See General instruction X): N/A

Firm's name (or yours if self-employed), address, and ZIP + 4: BERNHART & BUCK INC.
87 W. Sargent Drive
Hayden Lake, ID 83835 EIN: N/A Phone no: (208) 772-3248

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under
Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information — (See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ.**

OMB No 1545-0047

2007

Name of the organization

NORTH IDAHO COMMUNITY SERVICES
CORP INC. dba N IDAHO HOUSING COALITION

Employer identification number

82-0443278

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See instructions. List each one. If there are none, enter 'None.')

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$50,000 ▶		0		

Part II – A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See instructions. List each one (whether individuals or firms). If there are none, enter 'None.')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services ▶		0

Part II – B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter 'None.' See instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of other contractors receiving over \$50,000 for other services ▶		0

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.

Schedule A (Form 990 or 990-EZ) 2007

Part III Statements About Activities (See instructions.)

Yes No

1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ N/A
(Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)

1 X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities

2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.)

See Statement 11

a Sale, exchange, or leasing of property?

2a X

b Lending of money or other extension of credit?

2b X

c Furnishing of goods, services, or facilities?

2c X

See Form 990, Part V

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

2d X

e Transfer of any part of its income or assets?

2e X

3a Did the organization make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how the organization determines that recipients qualify to receive payments.)

Stmt 12

3a X

b Did the organization have a section 403(b) annuity plan for its employees?

3b X

c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' attach a detailed statement

3c X

d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?

3d X

4a Did the organization maintain any donor advised funds? If 'Yes,' complete lines 4b through 4g. If 'No,' complete lines 4f and 4g

4a X

b Did the organization make any taxable distributions under section 4966?

4b N/A

c Did the organization make a distribution to a donor, donor advisor, or related person?

4c N/A

d Enter the total number of donor advised funds owned at the end of the tax year ▶ N/A

e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ N/A

f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ 0

g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ 0.

Part IV Reason for Non-Private Foundation Status (See instructions.)

I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i)
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ▶ -----
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11 a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11 b A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 An organization that normally receives (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions – subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization.
 - Type I
 - Type II
 - Type III-Functionally Integrated
 - Type III-Other

Provide the following information about the supported organizations. (See instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total					0.

- 14 An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)

BAA

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) *Use cash method of accounting.*

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	63,766.	53,951.	122,510.	18,271.	258,498.
16 Membership fees received					0.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	150,082.	26,220.	2,681.	5,535.	184,518.
18 Gross income from interest, dividends, ams rec'd from payments on securities loans (sec. 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less sec. 511 taxes) from businesses acquired by the organization after June 30, 1975					0.
19 Net income from unrelated business activities not included in line 18					0.
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0.
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					0.
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					0.
23 Total of lines 15 through 22	213,848.	80,171.	125,191.	23,806.	443,016.
24 Line 23 minus line 17	63,766.	53,951.	122,510.	18,271.	258,498.
25 Enter 1% of line 23	2,138.	802.	1,252.	238.	
26 Organizations described on lines 10 or 11:					
a Enter 2% of amount in column (e), line 24					26a 5,170.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2003 through 2006 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 73,137.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 258,498.
d Add: Amounts from column (e) for lines: 18 _____ 19 _____					26d 73,137.
22 _____ 26b 73,137.					26e 185,361.
e Public support (line 26c minus line 26d total)					26f 71.71 %
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
27 Organizations described on line 12: N/A					
a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year: (2006) _____ (2005) _____ (2004) _____ (2003) _____					
b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year (2006) _____ (2005) _____ (2004) _____ (2003) _____					
c Add: Amounts from column (e) for lines 15 _____ 16 _____					27c _____
17 _____ 20 _____ 21 _____					27d _____
d Add: Line 27a total _____ and line 27b total _____					27e _____
e Public support (line 27c total minus line 27d total)					
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					27f _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g _____ %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h _____ %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If 'Yes,' please describe, if 'No,' please explain. (If you need more space, attach a separate statement) ----- ----- -----		
32 a	Does the organization maintain the following a Records indicating the racial composition of the student body, faculty, and administrative staff?		
32 b	b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
32 c	c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
32 d	d Copies of all material used by the organization or on its behalf to solicit contributions? If you answered 'No' to any of the above, please explain. (If you need more space, attach a separate statement) ----- -----		
33	Does the organization discriminate by race in any way with respect to:		
33 a	a Students' rights or privileges?		
33 b	b Admissions policies?		
33 c	c Employment of faculty or administrative staff?		
33 d	d Scholarships or other financial assistance?		
33 e	e Educational policies?		
33 f	f Use of facilities?		
33 g	g Athletic programs?		
33 h	h Other extracurricular activities? If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement.) ----- ----- -----		
34 a	Does the organization receive any financial aid or assistance from a governmental agency?		
34 b	Has the organization's right to such aid ever been revoked or suspended? If you answered 'Yes' to either 34a or b, please explain using an attached statement		
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4.05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If 'No,' attach an explanation.		

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check **a** if the organization belongs to an affiliated group. Check **b** if you checked 'a' and 'limited control' provisions apply

Limits on Lobbying Expenditures

(The term 'expenditures' means amounts paid or incurred)

	(a) Affiliated group totals	(b) To be completed for all electing organizations
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38 Total lobbying expenditures (add lines 36 and 37)	38	
39 Other exempt purpose expenditures	39	
40 Total exempt purpose expenditures (add lines 38 and 39)	40	
41 Lobbying nontaxable amount. Enter the amount from the following table –		
If the amount on line 40 is –	The lobbying nontaxable amount is –	
Not over \$500,000	20% of the amount on line 40	
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	41
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
Over \$17,000,000	\$1,000,000	
42 Grassroots nontaxable amount (enter 25% of line 41)	42	
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	

Caution: If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below
 See the instructions for lines 45 through 50.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See instructions)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines c through h.)
- c** Media advertisements
- d** Mailings to members, legislators, or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (add lines c through h.)

Yes	No	Amount

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities

Statement 1
Form 990, Part I, Line 7
Other Investment Income

INTEREST		\$ 339.
	Total	\$ <u>339.</u>

Statement 2
Form 990, Part II, Line 22b
Other Grants and Allocations

Cash Grants and Allocations

Class of Activity:	DONATIONS	
Donee's Name:	CDA CHAMBER OF COMMERCE	
	COEUR D'ALENE, ID 83814,	
Amount Given:		\$ 1,250.
Class of Activity:	DONATIONS	
Donee's Name:	CHILDREN'S VILLAGE, INC.	
	COEUR D'ALENE, ID 83814,	
Amount Given:		728.
Class of Activity:	DONATIONS	
Donee's Name:	ST. PIUS CHURCH	
	COEUR D'ALENE, ID 83814,	
Amount Given:		728.
Class of Activity:	DONATIONS	
Donee's Name:	ST. VINCENT DE PAUL	
	COEUR D'ALENE, ID 83814,	
Amount Given:		728.
Class of Activity:	DONATIONS	
Donee's Name:	COEUR D'ALENE WOMEN'S CENTER	
	COEUR D'ALENE, ID 83814,	
Amount Given:		728.
Class of Activity:	COLLEGE SCHOLARSHIPS	
Donee's Name:	POST FALLS SCHOOL DISTRICT	
	POST FALLS, ID 83854	
Amount Given:		500.
Total Grants and Allocations		\$ <u>4,662.</u>

Statement 3
Form 990, Part II, Line 43
Other Expenses

	(A)	(B)	(C)	(D)
	<u>Total</u>	<u>Program Services</u>	<u>Management & General</u>	<u>Fundraising</u>
ADMINISTRATIVE COSTS	5,200.	3,100.	2,100.	
ADVERTISING	1,032.	1,032.		
BANK CHARGES	5.	5.		
CONSULTING	22,999.	22,999.		
INSURANCE	2,074.	2,074.		
MISCELLANEOUS	3,476.	3,371.	105.	
OFFICE EXPENSES	927.	806.	121.	
RETURN OF WORKING CAPITAL TAXES	7,820. 99.	99.	7,820.	
Total	<u>\$ 43,632.</u>	<u>\$ 33,486.</u>	<u>\$ 10,146.</u>	<u>\$ 0.</u>

Statement 4
Form 990, Part III
Organization's Primary Exempt Purpose

MORTGAGE FORECLOSURE PREVENTION COUNSELING AND SHELTER ASSISTANCE TO THE NEEDY.

Statement 5
Form 990, Part III, Line e
Statement of Program Service Accomplishments

<u>Description</u>	<u>Grants and Allocations</u>	<u>Program Service Expenses</u>
SPONSORSHIP OF AND ADMINISTRATION OF GRANTS TO PAY FOR S.E.E.P. - STORMWATER EROSION EDUCATION PROGRAM. APPROXIMATELY 55 ATTENDEES.		32,403.
Includes Foreign Grants: No		
Total	<u>\$ 0.</u>	<u>\$ 32,403.</u>

Statement 6
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

<u>Category</u>	<u>Basis</u>	<u>Accum. Deprec.</u>	<u>Book Value</u>
Buildings	\$ 47,299.	\$ 21,908.	\$ 25,391.
Total	<u>\$ 47,299.</u>	<u>\$ 21,908.</u>	<u>\$ 25,391.</u>

Statement 7
Form 990, Part IV, Line 64b
Mortgages and Other Notes Payable

<u>Mortgages Payable</u>	<u>Balance Due</u>
MOUNTAIN WEST BANK	\$ 3,196.
Total	\$ <u>3,196.</u>

Statement 8
Form 990, Part V-A
List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP & DC</u>	<u>Expense Account/ Other</u>
PHIL BOYD, P.E. C/O NIHC 10019 BOBCAT TRAIL COEUR D'ALENE, ID 83814	Vice President 1.00	\$ 0.	\$ 0.	\$ 0.
MARA'D SJOSTROM C/O NIHC 10019 BOBCAT TRAIL HAYDEN, ID 83835	President 1.00	0.	0.	0.
JOHN AUSTIN 11100 N AIRPORT DR HAYDEN, ID 83835	Treasurer 3.00	0.	0.	0.
SCOTT CLARK C/O NIHC 10019 BOBCAT TRAIL COEUR D'ALENE, ID 83814	Director 1.00	0.	0.	0.
ALEX IKEFUNA C/O NIHC 10019 BOBCAT TRAIL COEUR D'ALENE, ID 83814	Director 1.00	0.	0.	0.
JEFF CONROY C/O NIHC 10019 BOBCAT TRAIL COEUR D'ALENE, ID 83814	Director 1.00	0.	0.	0.
JO ANNE EDMISTON C/O NIHC 10019 BOBCAT TRAIL COEUR D'ALENE, ID 83814	Director 1.00	0.	0.	0.
MEREDITH BRYANT C/O NIHC 10019 BOBCAT TRAIL COEUR D'ALENE, ID 83814	Director 1.00	0.	0.	0.
NANCY LOWERY C/O NIHC 10019 BOBCAT TRAIL COEUR D'ALENE, ID 83814	Director 1.00	0.	0.	0.

Statement 8 (continued)
Form 990, Part V-A
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
MIKE KENNEDY C/O NIHC 10019 BOBCAT TRAIL COEUR D'ALENE, ID 83814	Director 1.00	\$ 0.	\$ 0.	\$ 0.
BRUCE CYR C/O NIHC 10019 BOBCAT TRAIL COEUR D'ALENE, ID 83814	Director 1.00	0.	0.	0.
LINDA DAVIS C/O NIHC 10019 BOBCAT TRAIL COEUR D'ALENE, ID 83814	Director 1.00	0.	0.	0.
DAN KLOCKO C/O NIHC 10019 BOBCAT TRAIL COEUR D'ALENE, ID 83814	Director 1.00	0.	0.	0.
GRETCHEN MARK C/O NIHC 10019 BOBCAT TRAIL COEUR D'ALENE, ID 83814	Director 1.00	0.	0.	0.
ROBIN HARRISON C/O NIHC 10019 BOBCAT TRAIL COEUR D'ALENE, ID 83814	Director 1.00	0.	0.	0.
KEVIN VEDDER C/O NIHC 10019 BOBCAT TRAIL COEUR D'ALENE, ID 83814	Director 1.00	0.	0.	0.
LORI ISENBERG C/O NIHC 10019 BOBCAT TRAIL COEUR D'ALENE, ID 83814	Executive Direc 30.00	30,000.	0.	0.
Total		<u>\$ 30,000.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

Statement 9
Form 990, Part VI, Line 76
Activities Not Previously Reported to the IRS

ORGANIZATION HAS BEGUN A WORKFORCE HOUSING PROJECT THAT IS EXPLORING THE POSSIBILITY OF STARTING A COMMUNITY LAND TRUST, A SHARED EQUITY PLAN TO MAKE HOMES MORE AFFORDABLE TO QUALIFIED BUYERS, AND USING NEIGHBORHOOD STABILIZATION PROGRAM FUNDING TO PURCHASE AND REHABILITATE ABANDONED AND FORECLOSED PROPERTIES FOR RESALE TO ELIGIBLE HOMEBUYERS. THESE PROGRAMS WERE IN THE EXPLORATION AND DESIGN STAGE IN 2008, BUT NOT IMPLEMENTED AT SEPTEMBER 30, 2008.

Statement 10
Form 990, Part VIII
Relationship of Activities to the Accomplishment of Exempt Purposes

<u>Line #</u>	<u>Explanation of Activities</u>
93B	PROVIDES REASONABLE COST RENTAL FOR FAMILY IN TARGET POPULATION.
93C	PROVIDES EDUCATION TO POTENTIAL/CURRENT HOMEOWNERS, GOVERNMENT OFFICIALS, AND CONTRACTORS IN THEIR RESPONSIBILITY TO PREVENT EROSION ON THEIR PROPERTY AND, THEREBY, PREVENT LOSS OR DAMAGE TO HOUSING THAT COULD REVERSE GAINS MADE IN INCREASING HOUSING OPPORTUNITIES FOR TARGET POPULATION.
93A	ADMINISTRATION OF RURAL COUNTY BLOCK GRANT AND OTHER GRANT PROGRAMS FOR AREA NONPROFITS

Statement 11
Schedule A, Part III, Line 2
Transactions with Trustees, Directors, Etc.

ORGANIZATION CONTRACTED WITH NORTHWEST DYNAMICS, INC., FOR THE SERVICES OF THE EXECUTIVE DIRECTOR AT A RATE OF \$4000 PER MONTH. EXECUTIVE DIRECTOR IS THE PRESIDENT OF NORTHWEST DYNAMICS, INC.

Statement 12
Schedule A, Part III, Line 3a
Qualifications of Recipients Receiving Grants or Loans

SCHOLARSHIPS GO TO STUDENTS ENTERING PROGRAMS IN AUTOMOTIVE TECHNOLOGY, CARPENTRY, CARPENTRY MANGEMENT TECHNOLOGY, COLLISION REPAIR TECHNOLOGY, DIESEL TECHNOLOGY, DRAFTING AND DESIGN TECHNOLOGY, HEATING, VENTILATION, AIR CONDITIONING AND REFRIGERATION, LANDSCAPE TECHNOLOGY, MACHINE TECHNOLOGY, MAINTENANCE MECHANIC/MILLWRIGHT, OUTDOOR POWER/RECREATIONAL VEHICLE TECNOLGY, WELDING TECHNOLOGY, AND APPRENTICESHIPS IN ELECTRICAL, PLUMBING, SHEET METAL AND HVAC.

Statement 13
Schedule A, Part VII, Line 51d
Transaction/Relationships with Noncharitable Exempt Organizations

<u>(a)</u> <u>Line</u> <u>No.</u>	<u>(b)</u> <u>Amount</u> <u>Involved</u>	<u>(c)</u> <u>Name of Noncharitable</u> <u>Exempt Organization</u>	<u>(d)</u> <u>Description of</u> <u>Transfers, Transactions,</u> <u>and Sharing Arrangements</u>
b(v)	8,000.	PANHANDLE AREA COUNCIL	SHORT TERM LOAN FROM P.A.C. PAID BACK IN FEBRUARY 2008.
(vi)	1,000.	CDA CHAMBER OF COMMERCE	CDA CHAMBER PROVIDED ADMINISTRATIVE AND CONSULTATION SUPPORT FOR A GRANT AWARDED BY THE NATIONAL FOREST FOUNDATION.
(vi)	5,200.	PANHANDLE AREA COUNCIL	PAYMENT OF ADMINISTRATION FEES FOR GRANTS OVERSEEN BY THE ORGANIZATION
51c	3,708.	PANHANDLE AREA COUNCIL	SHARE BUILDING, POSTAGE MACHINE, COPIER, INTERNET SERVICE, AND

Statement 13 (continued)
Schedule A, Part VII, Line 51d
Transaction/Relationships with Noncharitable Exempt Organizations

(a) Line No.	(b) Amount Involved	(c) Name of Noncharitable Exempt Organization	(d) Description of Transfers, Transactions, and Sharing Arrangements
a(i)	7,820.	PANHANDLE AREA COUNCIL	OTHER SERVICES WITH NORTH IDAHO COMMUNITY SERVICES. NORTH IDAHO COMMUNITY SERVICES REIMBURSES PANHANDLE AREA COUNCIL FOR ITS SHARE OF THESE EXPENSES.
c	1,250.	CDA CHAMBER OF COMMERCE	RETURN FY 2001 WORKING CAPITAL INFUSION. DONATION TO SUPPORT AN EVENT TO BE SPONSORED BY THE RECEIVING ORGANIZATION

2007

Federal Supplemental Information

Page 1

**NORTH IDAHO COMMUNITY SERVICES
CORP INC. dba N IDAHO HOUSING COALITION**

82-0443278

AS REQUIRED BY PAGE 40 OF THE 2007 INSTRUCTIONS FOR THE 990, COMPENSATION REPORTED IN PART V-A FOR THE EXECUTIVE DIRECTOR ARE AMOUNTS PAID OR OWED TO NORTHWEST DYNAMICS, INC. FOR THE EXECUTIVE DIRECTOR'S SERVICES TO NORTH IDAHO COMMUNITY SERVICES CORPORATION, INC. (DBA NORTH IDAHO HOUSING COALITION).

BYLAWS OF
NORTH IDAHO COMMUNITY SERVICES CORPORATION, INC.
dba
NORTH IDAHO HOUSING CORPORATION

ARTICLE I
MEMBERSHIP

1) Qualification

Any person, corporation, association, municipality, or partnership that pays the annual membership dues shall be deemed a member of the Corporation. Membership dues support the work of the organization; it does not give voting authority or automatic position on the board. Membership is renewed on the anniversary date each year. The annual membership fee is \$25; anything above that is considered a donation. The donor category is determined by the combined membership fee and donation.

- Community Friend \$ 25
- Community Supporter \$ 100 - \$ 499
- Community Sponsor \$ 500 - \$ 999
- Community Visionary \$ 1,000 - \$ 4,999
- Community Benefactor \$ 5,000 - \$ 9,999
- Community Champion \$ 10,000 and above

1) Certificates of Membership

The Board of Directors may provide for the issuance of membership certificates evidencing membership in the Corporation. Each certificate shall state the date for which it is valid and shall be printed on its face clearly that the Corporation is nonprofit. The form, size and contents of the certificate, in all other respects, shall be fixed, from time to time, by resolution of the Board of Directors.

2) Number of Members

There is no limit to the numbers of members.

3) Membership Records

The Corporation shall keep a membership database containing the name, address and initial date of membership. Termination of membership of any member shall be recorded with the date on which each membership ceased. Membership records shall be kept at the Corporation's principal office and shall be available for its inspection by any Director during regular business hours. Termination occurs when a member does not contribute during the current fiscal year.

4) Non-liability of Members

No members of this Corporation shall be personally liable for the debts, liabilities or obligations of the Corporation, however, each member shall be liable for its membership dues to the Corporation.

5) **Transferability of Membership**

Membership in the Corporation is nontransferable and non assignable.

ARTICLE II

BOARD OF DIRECTORS

1) Management by Board of Directors

The affairs of the Corporation shall be managed by the Board of Directors.

2) Number of Directors

The Board of Directors shall consist of not less than six (6) Directors and not more than twenty (20) Directors, the specific number being set by resolution of the Board

3) Term of Office

A director shall hold office for a term of three years and until his or her successor has been elected and qualified, except as noted in Section 4 below. A director may serve consecutive terms.

4) Election

A director shall be elected to fill each expiring term by the affirmative vote of a majority of the Board of Directors present at the annual meeting of the Board of Directors at which the term expires and at which there is a quorum.

6) Resignation of Director

Any director may resign at any time by delivering notice of such resignation to the Secretary of the Corporation.

7) Removal of Director

Any director may be removed from office with or without cause by an affirmative vote of at least two-thirds of the authorized number of Directors at the time of the vote.

8) Vacancies

Any vacancy occurring in the Board of Directors, whether by death, resignation, or removal of a Director or by an increase in the number of Directors, shall be filled by the affirmative vote of the majority of the remaining members of the Board of Directors, even though less than a quorum. A Director appointed to fill a vacancy shall be appointed to the unexpired term of his or her predecessor in office and until the election and qualification of his or her successor. Any directorship to be filled at a meeting other than an annual meeting of the Board of Directors by reason of an increase in the number of directors may only be filled for a term of office continuing until the next annual meeting of the Board of Directors and until his or her successor is elected or qualified.

9) Compensation of Directors

Directors shall receive no compensation for their services as Directors. However, the Board of Directors may determine, by resolution adopted by a majority of the directors in office, from time to time to reimburse some or all of the reasonable expenses incurred by the Directors on behalf of the Corporation.

10) Loans

No loans shall be made by the Corporation to its Directors.

ARTICLE III MEETINGS

1) Annual Meeting

An annual meeting of the Corporation shall be held between September 1 and October 31 of each year. Each Director shall be given 10 days notice of the time and place of the Annual Meeting by such means as are listed in Article III, Section 4 below. At such meetings, there shall be an election of Directors to fill the offices of those Directors whose terms are expiring, the election of Directors to fill those offices that may have been created by an increase in the number of Directors of the Corporation, and the transaction of such other business as may properly come before the meeting.

2) Regular Meetings

Regular meetings of the Board of Directors shall be held at such frequency, time and place as the Board of Directors shall determine from time to time. At such meetings, the Directors may transact such business as may properly come before the meeting.

3) Special Meetings

Special meetings of the Board of Directors may be called by the President of the Corporation or by not less than one-third of the authorized number of Directors. Special meetings may be held at such time and place as may be designated in the notice of the meeting.

4) Notice of Meetings

No notice is required to be given to the directors with respect to the annual or regular meetings. Notice of the time and place of each special meeting as well as the purpose of the meeting and the business to be transacted shall be given by the Secretary of the Corporation, or by the persons calling the meeting, in person, by telephone, facsimile or electronic mail, or by placing in the possession and custody of the U.S. Mail a written notice addressed to each Director at his or her last known mailing address, at least two calendar days prior to the date of the meeting. Notice of any special meetings may be waived in writing, by facsimile or electronic mail and will be waived by any Director by attendance at the meeting except when attendance at the meeting is for the express purpose of objecting to the transaction of business because the meeting is not lawfully called or convened.

5) Quorum and Voting

Except as provided by law, in the Articles of Incorporation of the Corporation, or in these By-Laws, the presence of at least 50% of the members of the Board shall constitute a quorum for the transaction of business at a meeting of the Board of Directors. The act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors unless the act of a greater number is required by applicable law, the Articles of Incorporation of the Corporation, or these By-Laws. A meeting at which a quorum was initially present may continue to transact business notwithstanding the withdrawal of Directors, if any action is approved by a least a majority of the required quorum for such meeting or such greater number as may be required by law, the Articles of Incorporation or these By-Laws. Each Director shall be entitled to one vote on each matter properly brought before a meeting of the Board of Directors. From time to time

voting by proxy may be allowed on a specific issue to come before the Board. In such cases, the Board shall approve and set forth the procedures for voting by proxy in advance.

6) Action of the Board without a Meeting

Any action required by law or permitted to be taken at a meeting of the Board of Directors of the Corporation may be taken without a meeting if consent in writing (or email), setting forth the action so taken, shall be signed by 80% of the Directors. Any such written consent shall be inserted into the minute book as if it were the minutes of a Board meeting.

7) Telephonic/Electronic Meetings

The Directors may participate in meetings of the Board of Directors through use of a conference telephone or similar communications equipment, so long as all of the Directors participating in such meeting can hear one another. Participation in a meeting pursuant to this paragraph constitutes presence at such meeting.

8) Rules of Order

The procedure followed at the meetings of the Board of Directors shall be Roberts Rules of Order Revised to the extent that such rules of order are not inconsistent with the Articles of Incorporation of the Corporation or with these By-Laws.

ARTICLE IV COMMITTEES

1) Executive Committee

The Board of Directors may appoint an Executive Committee consisting of the president, vice-president, secretary/treasurer, and other members which may be deemed necessary to fulfill the purpose of the Executive Committee. The Executive Committee shall be empowered to act in the interval between meetings of the Board and at all times is subject to the control and direction of the Board. The Executive Committee shall meet at least quarterly or as needed to conduct the business of the Corporation. To the extent determined by the Board, the Executive Committee shall have the authority as granted by the Board in the management of the business of the corporation.

2) Community Land Trust Committee.

The Board of Directors may designate and appoint a Community Land Trust Committee. This committee shall be responsible for all deliberations and plans that directly involve the NIHC Community Land Trust, including the purchase and development of land. The result of these deliberations will then be presented to the NIHC Board of Directors as recommendations for their approval. Any recommendations made by the committee and not approved by the Board of Directors shall be returned to the committee with a full written explanation. The committee may then request a hearing before the full Board to reconsider their refusal to approve the recommendation. After this hearing the Board shall take a second vote to uphold or overturn its prior decision.

A. Composition The committee will consist of no fewer than five and no more than nine members. The committee will be appointed by the NIHC Board of Directors in the following manner:

- The majority of the members must NIHC board members.
- The chair must be a member of the NIHC executive committee.
- The board will appoint the other members.

B. Terms

Each committee member shall serve a three (3) year term. Terms will be staggered, initial members shall be assigned to terms of one, two, or three years in order to achieve the goal of staggered terms.

C. Officers

The committee shall have a chairperson and a secretary. These will be appointed by the NIHC Board of Directors. It will be the responsibility of the chair to conduct all meetings. In the chair's absence the committee will select from its members a temporary chair to conduct the meeting. The secretary will be responsible for taking notes of all committee meetings. Official discussions and actions will be properly noted and will become part of the NIHC records.

D. Quorum

In order for the committee to conduct business at which recommendations will be made to the NIHC Board of Directors, there shall be a minimum of 50% of the committee present.

3) Other Committees

The board, by resolution adopted by a majority of Directors in office, may designate and appoint one or more standing or temporary committees, each of which shall consist of two or more Directors. Such committees shall have and exercise such authority of the Directors in the management of the corporation as set forth in the resolution, subject to such limitations as may be prescribed by the Board; except that no committee shall have the authority to: (a) amend, alter or repeal these Bylaws; (b) elect, appoint or remove members of any other committee or any director or officer of the Corporation; (c) amend the Articles of Incorporation; (d) adopt a plan of merger or consolidation with another corporation; (e) authorize the sale, lease or exchange of any of the property or assets of the Corporation not in the ordinary course of business; (f) authorize the voluntary dissolution of the corporation or revoke proceedings thereof; (g) adopt a plan for the distribution of the assets of the corporation; or (h) amend, alter or repeal any resolution of the Board of Directors. The designation and appointment of any such committee and the delegation thereto of authority shall not operate to relieve the Board or any individual Director of any responsibility imposed upon it, him or her by law.

ARTICLE V OFFICERS

1) Officers and Qualifications

The officers of the Corporation shall be President, Vice-President, Secretary/Treasurer. Any two or more offices may be held by the same person, except the offices of President and Secretary.

2) Election of Officers

All officers of the corporation shall be elected annually by the Board of Directors at its annual meeting.

3) Term of Office

All officers shall hold office for a term of one year and until their successors have been duly elected and qualified or until removed as hereinafter provided.

4) Removal from Office

Any officer may be removed either with or without cause by the affirmative vote of a majority of the Board of Directors.

5) Resignation

Any officer may resign at any time by delivering written notice of such resignation to the Secretary of the Corporation.

6) Vacancies

The Board of Directors at any meeting of the Board may fill a vacancy in any office resulting from the death, resignation, removal or disqualification of any officer or from any other cause, for the unexpired term.

7) Duties of Officers

- A) **President.** The President shall preside at meetings of the Board of Directors, and shall act as duly authorized representative of the Corporation in all matters for which the board of Directors has not formally designated some other person to act; shall present at each annual meeting of the Board of Directors a report on the condition of the business of the Corporation; shall sign and execute all contracts in the name of the Corporation and may sign all notes, drafts and other orders for payment of money; shall appoint, fix the compensation of, and discharge all agents and employees who are not officers of the Corporation; and shall perform such other duties as may be required by the Board of Directors or the provisions of these By-Laws.
- B) **Vice President** The Vice-President shall, in the absence or incapacity of the President, perform the duties of that officer and shall perform such other duties as the Board of Directors may designate from time to time.
- C) **Secretary /Treasurer** The Secretary /Treasurer of the Corporation shall keep the minutes of all meetings of the Board of Directors and of all committees designated by the Board of directors; shall attend to the giving and serving of all notices of the Corporation; shall attend to, and present to the Board of Directors at its meetings, all official communications received by him or her; and shall perform all other duties as are incident to this office (including without limitation all duties of the Corporation with respect to the maintenance of records under the Idaho Nonprofit Corporation Act, Section 30-3-130, as now in effect and as amended from time to time, and other applicable laws) or as may be required of the Secretary of the Board of Directors.

The Secretary /Treasurer shall have care and custody of and be responsible for all of the funds and securities of the Corporation and shall deposit such funds and securities in the name of the Corporation in such banks or safe deposit companies or repositories as the Board of Directors may name from time to time; may make, sign, and endorse in the name of the corporation all checks, drafts, notes, and other orders for the payment of money, any pay out and dispose of such under the direction of the President or the Board of Directors; shall keep or cause to be kept at the principal office of the Corporation accurate books of account of all its business and transactions; shall render a report of the condition of the finances of the Corporation at each regular meeting of the Board of Directors and at such other time as may be required of him or her; shall, if required by the Board of Directors, give such bond for the faithful performance of his or her duties as the board

may determine from time to time; and shall perform such other duties as are incident to the office of Treasurer and as may be required from time to time by the Board of Directors.

8) Additional Officers, Agents and Representatives

The Board of Directors may appoint an assistant vice-president, assistant secretary and an assistant treasurer or an assistant secretary-treasurer as it may deem necessary, who shall perform the duties and assume the responsibility of the prescribe office under the general direction of the vice-president, secretary, treasurer, or president, and as the Board of Directors may direct. The Board of Directors may appoint such agents and representatives of the corporation with powers and to perform such acts or duties on behalf of the corporation and the Board of Directors as the Board of Directors may see fit.

9) Compensation of Officers

The compensation of all officers, agents or representatives of the corporation shall be fixed by the Board of Directors, shall be reasonable in amount for the services rendered, and the fact that any officer, agent or representative of the corporation is a member of the Board of Directors shall not preclude that person from receiving compensation appropriate to the value of their service or from voting on a resolution providing for the same.

10) Loans to Officers

No loans shall be made by the Corporation to any of its officers.

ARTICLE VI FINANCIAL RESPONSIBILITY

1) Real Estate Transactions

All transactions involving the purchase, sale or transfer of real property or which use real property for collateral or which place any obligations or limitations on real property owned by the Corporation shall have the prior approval of the Board of Directors in the form of a resolution approved by a majority of the Board of Directors at a duly constituted meeting of the Board or by action of the Board without a meeting, if authorized by a resolution for a specific group of properties or program, as set forth in Article III, Section 6 above.

2) Contracts

No contracts on behalf of the corporation may be entered into or executed until the Board of Directors has approved such action. The Board of Directors may authorize any officer or officers, agent or agents, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the corporation.

3) Banking

All funds of the corporation not otherwise employed shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depositories as the Board of Directors may select.

All checks, drafts, or other orders for the payment of money, notes, or other evidence of indebtedness issued in the name of the corporation shall be signed by the treasurer or such other officer or officers, agent or agents of the corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors.

4) Accounting Standards

The financial records of the Corporation shall be maintained in a manner that conforms to the requirements of the Federal government detailed in OMB Circular A-110

**ARTICLE VII
AMENDMENT AND REPEAL OF BY- LAWS**

These By-Laws may be altered, amended or repealed by the affirmative vote of a majority plus one of the membership of the Board of Directors.

**ARTICLE VIII
SEAL**

The Corporation shall not have a corporate seal.

**ARTICLE IX
FISCAL YEAR**

The fiscal year of the corporation shall begin on October 1 and terminate on Sept. 30 of each year.

**ARTICLE X
INDEMNIFICATION**

The Corporation may, in accordance with section 30-3-88 of the Idaho Nonprofit Corporation Act, Chapter 3, Title 30, Idaho Code ("Act"), indemnify any Director, officer, former Director or officer, or employee of the Corporation against expenses actually and reasonably incurred in connection with the defense of any action, suit or proceeding, whether civil, criminal, administrative or investigative, in which such person is made a party, or is threatened to be made a party, by reason of being or having been a Director or officer, except in relation to matters as to which such person is adjudged to be liable for willful misconduct in the performance of such person's duties to the Corporation. The Corporation may purchase and maintain insurance on behalf of any person who is or was a Director, officer, employee or agent of the Corporation against any liability asserted against such person and incurred by such person in any such capacity or arising out of such person's status as such, whether or not the Corporation would have the power to indemnify such person against such liability.