

Idaho Power's Contribution Guidelines

Statement of Objectives

Idaho Power Company's (IPC) responsibility does not end with the efficient and reliable delivery of energy and energy services to its customers. As a corporate citizen, responsibility must also be measured by IPC's support for and participation in activities and organizations that help maintain and improve the quality of life within the communities we serve.

A contribution decision must be considered a business decision, just as any other investment opportunity, and may consist of non-financial as well as financial support. A contribution of either kind is an investment in the economic and social viability of the communities we serve. But the benefits to the community and IPC are not always measurable, and subjective evaluations usually are a part of every contribution decision. Therefore, it is the intent of IPC that its contributions strike a reasonable balance between the need to be accountable and responsible to our shareowners and customers and the desire to contribute our fair share to the economic and social needs within communities we serve.

Policy

Each organization is evaluated on its own merits: the program areas in which it is active, the constituencies it serves, and its operation are all reviewed. Also considered is the support the organization receives from other leading companies, which is a good indication of the organization's reputation as a service provider.

IPC will make the vast majority of its contributions to programs and projects within its southern Idaho and eastern Oregon service areas.

IPC also will look at its presence and business base in a given community in considering requests that impact only a single community.

IPC will consider requests for capital fund drives, as well as operating and program funds.

IPC will not be bound by suggested formulas prepared by soliciting organizations to determine the amounts it will give.

Once the basic evaluation is made, more specific criteria may be applied, such as:

- A program's impact on the community.
- Duplication of government or private efforts.
- The program's record of achievement or indication of potential.
- The degree to which success or failure can be effectively measured.
- The cost of fundraising activities and administration.
- Evidence of broad community support.

Five general categories of IPC contributions have been established. They are:

- Health and Human Services
- Education
- Culture and Arts
- Civic and Community
- Other

Categories of Support

Health and Human Services

To assure the availability of adequate health care and human service support for employees and other members of the public and to promote the development of new, workable responses to health and human services needs, this category includes:

- Support of United Way and other federated campaigns.
- Hospitals and other health care facilities.
- Agencies for senior citizens and the elderly.
- Youth agencies.
- Local health and human service organizations.

Agencies receiving primary funding from federated drives (e.g., United Way) to which IPC separately contributes are generally not eligible for additional health and human services operating funds. Exceptions may exist in the case of capital fund drives.

Education

Priority is given to education to ensure the continued availability of highly skilled, educated men and women to enrich local communities and from among whom IPC may draw employees, to encourage continuing research and development in academic specialties relevant to IPC, and to promote standards of educational excellence.

This category includes support to public and private higher education institutions, private secondary schools, scholarship and fellowship programs, capital projects, adult education programs, and employee matching grants. Also included is assistance to organizations that seek to increase public knowledge of subjects of special importance to IPC.

Culture and Arts

A strong cultural life is essential to an enhanced environment and quality of life. Contributions made in this area are intended to encourage high standards of excellence and provide a pool of creative resources in the visual and performing arts for the enrichment of our employees and the public.

This category includes support to orchestras, museums, theaters, performing arts programs, cultural arts programs, public radio and television, and non-academic libraries.

Civic and Community

Support for organizations and/or programs addressing civic and community needs demonstrates our commitment to increasing citizen awareness and participation in the management of community life.

This commitment extends to supporting organizations that provide services for adequate housing and neighborhood improvements, local civic and community projects, conservation activities, and the support of study groups desiring to develop workable solutions to community problems.

Other

This category includes support for organizations or programs not previously addressed but meet IPC's contribution objectives.

Eligibility

To be eligible for a contribution, an organization generally must:

- Be tax-exempt under IRS Code and provide documentation.
- Show program capability, sound fiscal policies, and responsible financial management.
- Have a competent board of directors with policy-making authority that represents the organization and its members.

Eligibility *(continued)*

- Be able to identify the need and describe its proposed project or program in relation to other similar programs and show that its proposal does not represent unnecessary duplication.
- Produce a plan for funding ongoing activities beyond the period covered by the proposed contribution, particularly in the case of seed money requests.
- Show a method to evaluate the results of the proposed project.

Special attention will be given to organizations and contributions that:

- Serve large numbers of people.
- Have programs with long-term effects.
- Include IPC employees.
- Have broad community support.

Limitations

IPC makes every effort to direct its contributions where they can have the greatest impact while addressing the most critical needs. We receive far more requests than there is money available and acknowledge that we are unable to fund every worthwhile endeavor.

As a general rule, IPC will not make contributions for:

- Funds for individuals.
- Loans or investments.
- Churches or religious organizations for purposes of religious advocacy.
- Tickets for contests, raffles, or other prize-oriented activities.
- Organizations that discriminate for any reason, including race, color, religion, creed, age, sex, or national origin.
- Individual school programs or projects with limited participation.
- Fraternal or labor organizations.
- Unrestricted operating funds.
- Special occasion good-will advertising.

Application Process

Contribution requests should be made in writing to Idaho Power Company, Attn: Corporate Contributions, P.O. Box 70, Boise, ID 83707. All requests for contributions should include:

- 501 (c) (3) tax-exempt letter or evidence of government agency status under section 170 (c).
- Most recent 990 tax form.
- Audited financial statement (if available) or compilation or review.
- List of board members and key staff positions.
- General financial information, including total current budget and principal sources and amounts of ongoing annual support.
- Description of program activities and goals for the current year.

Evaluation Guidelines

The Idaho Power Contribution Committee will consider all requests from qualifying organizations. Each request will be evaluated with regard to IPC's contribution objectives and budget. All organizations completing the application and requesting a contribution from IPC will receive a reply in a timely manner.



Corporate Contribution Request

P.O. Box 70, Boise, ID 83707

Instructions: Please complete this form in full and submit along with any supporting documentation such as Project Budget, IRS Information, Board Member list, etc.

Request Date:	Organization Name:
Tax ID:	Street Address:
501c3:	Suite/Floor:
Contact Name:	City, State ZIP:
Title:	E-Mail:
Phone:	Fax:

Project Title: _____

Describe Project: _____

Amount Requested:	Project Term:
Total Project Budget:	

Receiving funding from United Way?

The following information must accompany this application (check each item):

- 501(c)(3) tax-exempt letter or evidence of government agency status under section 170(c)
- Most recent 990 tax form
- Audited financial statement (if available) or compilation or review
- List of board members and key staff positions
- General financial information, including total current budget and principal sources and amounts of ongoing annual support
- Description of program activities and goals for the current year

All information supplied will be kept confidential.

Signature of authorized official	Title	Date
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Please mail completed request to: Idaho Power Company
 Attn: Corporate Contributions
 P.O. Box 70
 Boise, Idaho 83707