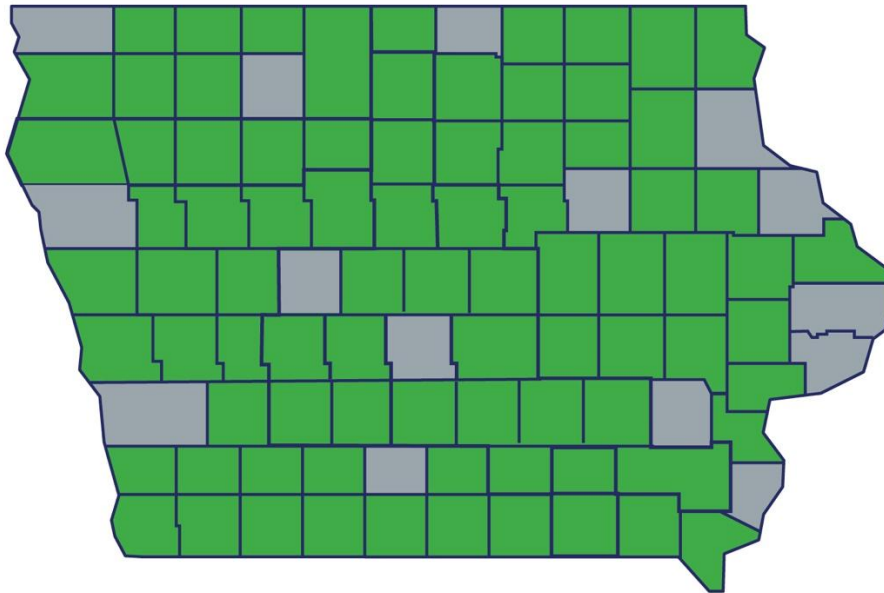


# COUNTY ENDOWMENT FUND PROGRAM



## ● 84 COUNTIES

*participate in the County Endowment Fund Program.*

## ● 15 COUNTIES

*are supported by local QSO grantmakers.*

## ABOUT THE PROGRAM:

Through the County Endowment Fund Program, 0.8% of the state's commercial gaming tax revenue is distributed to community foundations in the 84 counties that do not hold a state-issued gaming license.

The community foundations then annually grant **75%** of those funds to nonprofits and charitable projects within their counties and place the remaining **25%** of funds in a permanent endowment fund.

There are 15 counties with state-licensed gaming facilities that do not participate in the program. However, each of those gaming facilities funds a nonprofit entity, a Qualified Sponsoring Organization (QSO), that distributes charitable grants on their behalf in their area.

Through both efforts, charitable investments are made annually in each county throughout Iowa.

## HOW THE PROGRAM WORKS:

- Community foundation grantmaking of CEFP funds is done at the local level.
- Each county develops its grant distribution process and involves local residents in allocating funds to charitable projects and programs that positively impact their county.
- Grant awards vary from year to year, based on current and emerging needs.

In addition, each county's endowment fund is intended to attract other donations to provide a source of permanent funding for charitable projects within the county now and in the future.

Combined, these assets are now over \$351 million. These dollars are invested in perpetuity, with annual endowment payouts supporting charitable causes and nonprofits in every corner of our state.

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***The County Endowment Fund Program is a winning combination of supporting community needs for Iowans now and in the future!***

# PROGRAM IMPACT:

Since the County Endowment Fund Program began, **40,611** grants have been made to invest **\$172 million** in nonprofits and charitable causes across Iowa.

In 2024-2025, **75%** of grants supported capital-based projects: the building of or physical improvement of a structure, while **25%** of grants supported program-based projects: operational, activity or general programming support.

County Endowment Fund Program grants support a wide variety of focus areas in communities. In 2025-2025, grants were distributed as follows:

52%



**Community/Public Benefit:** *community improvement/development, philanthropy/volunteerism, etc.*



18%



**Human Services:** *public safety, recreation, youth development, social supports, etc.*



11%



**Education:** *schools – all ages, adult learning programs, etc.*



9%



**Arts:** *museums, historic preservation, exhibits, etc.*



6%



**Health:** *general, rehabilitative, mental, etc.*

4%



**Environment:** *environmental protection, beautification, animal-related issues, etc.*

This data was submitted by participating community foundations and compiled by the Iowa Council of Foundations in February 2026.

The County Endowment Fund Program is administered by nationally accredited community foundations and their affiliate partners. To learn more about the program, please visit [www.IowaCouncilofFoundations.org/county-endowment-fund](http://www.IowaCouncilofFoundations.org/county-endowment-fund).