

990

Return of Organization Exempt From Income Tax

OMB No. 1545-

0047 2023

Open to Public Inspection

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

A For the 2023 calendar year, or tax year beginning 01-01-2023, and ending 12-31-2023

- B Check if applicable: Address change, Name change, Initial return, Final return/terminated, Amended return, Application pending

C Name of organization: EL PASO COMMUNITY FOUNDATION. Doing business as. Number and street (or P.O. box if mail is not delivered to street address) Room/suite: PO BOX 272. City or town, state or province, country, and ZIP or foreign postal code: EL PASO, TX 79943

D Employer identification number: 74-1839536. E Telephone number: (915) 533-4020. G Gross receipts \$ 31,091,209

F Name and address of principal officer: Richard E Pearson, 333 N Oregon St 2nd Floor, El Paso, TX 79901

H(a) Is this a group return for subordinates? No. H(b) Are all subordinates included? No. H(c) Group exemption number

I Tax-exempt status: 501(c)(3)

J Website: WWW.EPCF.ORG

K Form of organization: Corporation

L Year of formation: 1975. M State of legal domicile: TX

Part I Summary

Table with 3 main sections: 1. Briefly describe the organization's mission... 2. Check this box if the organization discontinued its operations... 3-7. Revenue and Expenses summary table with columns for Prior Year and Current Year. 8-12. Revenue details. 13-19. Expenses details. 20-22. Net Assets or Fund Balances summary table with columns for Beginning of Current Year and End of Year.

Part II Signature Block

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.

Sign Here: Signature of officer Richard E Pearson President / CEO, Date 2024-09-30

Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN P01361599, Firm's name GIBSON RUDDOCK PATTERSON LLC, Firm's EIN 26-1159690, Firm's address 600 SUNLAND PARK BLDG 6 STE 300, EL PASO, TX 79912, Phone no. (915) 356-3700

May the IRS discuss this return with the preparer shown above? See Instructions. Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

To establish charitable funds. To provide a vehicle for donors' varied interests. To promote local philanthropy. To provide leadership and resources in addressing local challenges and opportunities.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **10,589,159** including grants of \$ **4,573,237**) (Revenue \$ **355,821**)
The Foundation serves the general charitable, educational, and scientific needs of El Paso and surrounding areas.

4b (Code:) (Expenses \$ **1,601,410** including grants of \$ **1,601,410**) (Revenue \$)
Scholarship Programs

4c (Code:) (Expenses \$ **728,637** including grants of \$ **227,000**) (Revenue \$)
The Teacher Pipeline Fund supports the work of an El Paso Teacher Preparation community of Practice created to ensure an equitable education system that meets the needs of all students in the region. The goal is for 100% of new teachers hired by districts in the El Paso region must be trained in sustainable, high-quality programs, and those teachers must be effective and retained. The initiative includes four strategic areas: recruitment into the profession, high quality teacher preparation programs, a year-long paid residency, and early career teacher mentorship.

4d Other program services (Describe in Schedule O.)
(Expenses \$ **449,021** including grants of \$ **346,859**) (Revenue \$)

4e **Total program service expenses** **13,368,227**

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Question text, and Yes/No response columns. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		No
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		No
25b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		No
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons?		No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		No
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
28a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		No
28b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		No
28c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions?		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?	Yes	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	Yes	
35b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		No
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance
 Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with 17 main rows (2a-17) and sub-rows (a-e). Columns include question text, input fields (e.g., 2a, 2b, 26), and Yes/No checkboxes. Includes sections for 7 Organizations that may receive deductible contributions, 10 Section 501(c)(7) organizations, 11 Section 501(c)(12) organizations, 12a Section 4947(a)(1) non-exempt charitable trusts, 13 Section 501(c)(29) qualified nonprofit health insurance issuers, and 17 Section 501(c)(21) organizations.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year... 1b Enter the number of voting members included in line 1a, above, who are independent... 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 5 Did the organization become aware during the year of a significant diversion of the organization's assets? 6 Did the organization have members or stockholders? 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body? 8b Each committee with authority to act on behalf of the governing body? 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990. 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 13 Did the organization have a written whistleblower policy? 14 Did the organization have a written document retention and destruction policy? 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official 15b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17 List the states with which a copy of this Form 990 is required to be filed 18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. Own website Another's website Upon request Other (explain in Schedule O) 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. 20 State the name, address, and telephone number of the person who possesses the organization's books and records: Carmen M Vargas 333 N Oregon St 2nd Floor El Paso, TX 79901 (915) 533-4020

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former			
(1) Richard E Pearson President / CEO	40.00 0.00			X			324,728	0	100,584	
(2) Stephanie L Otero Vice President	40.00 0.00			X			150,043	0	72,919	
(3) Kathrin Berg Vice President	40.00 0.00			X			154,343	0	64,196	
(4) Carmen M Vargas Vice President	40.00 0.00			X			149,992	0	56,506	
(5) Janice W Windle Senior VP	40.00 0.00			X			121,351	0	60,881	
(6) Mario A Porras Dir. Binational AF	40.00 0.00						101,089	0	51,770	
(7) Gary L Williams S. Program Officer	40.00 0.00						111,408	0	39,586	
(8) Manuel Pacillas Chairman	2.00 0.00	X		X			0	0	0	
(9) Isha Rogers Santamaria Vice Chair	2.00 0.00	X		X			0	0	0	
(10) G Paul Porras Treasurer	2.00 0.00	X		X			0	0	0	
(11) Lillian W Crouch Secretary	2.00 0.00	X		X			0	0	0	
(12) Joe Alcantar Jr Past Chair	2.00 0.00	X		X			0	0	0	
(13) John Balliew Director	1.00 0.00	X					0	0	0	
(14) Leigh Varner Bloss Director	1.00 0.00	X					0	0	0	
(15) Sylvia Borunda Firth Director	1.00 0.00	X					0	0	0	
(16) Chris A Cummings Director	1.00 0.00	X					0	0	0	
(17) Judith Gaskin Director	1.00 0.00	X					0	0	0	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee			
(18) Ruth Gillett Director	1.00 0.00	X					0	0	0
(19) TASHA HOPPER Director	1.00 0.00	X					0	0	0
(20) Jeannine Kennedy Director	1.00 0.00	X					0	0	0
(21) LYN MCKEE Director	1.00 0.00	X					0	0	0
(22) REBECCA RAMOS Director	1.00 0.00	X					0	0	0
(23) Gus J Rodriguez Jr Director	1.00 0.00	X					0	0	0
(24) Laura Tate-Goldman Director	1.00 0.00	X					0	0	0
(25) Tammy Vasilatos Director	1.00 0.00	X					0	0	0
(26) Robert V Wingo Director	1.00 0.00	X					0	0	0
(27) Helen Yancey Director	1.00 0.00	X					0	0	0
(28) Mimi Gladstein Director	1.00 0.00	X					0	0	0
(29) Margarita Kimmel Director	1.00 0.00	X					0	0	0
(30) Jim Ward Director	1.00 0.00	X					0	0	0
(31) Teresa Gallardo Director	1.00 0.00	X					0	0	0
(32) Allen Gilmer Director	1.00 0.00	X					0	0	0
(33) Yvonne Loya Director	1.00 0.00	X					0	0	0
1b Sub-Total									
c Total from continuation sheets to Part VII, Section A									
d Total (add lines 1b and 1c)						1,112,954		446,442	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **7**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
UBS Financial Svcs 750 TownCountry Blvd Ste 400 Houston, TX 77056	Investment consultants	221,481
SandersWingo Advertising Inc 4487 N Mesa St Suite 201 El Paso, TX 79902	Public Relations	275,955

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **2**

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

Table with 5 columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512 - 514. Rows include Contributions, Gifts, Grants, and Other Similar Amounts, and a Total of 6,126,951.

Table for Program Service Revenue with columns for Business Code, (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, and (D) Revenue excluded from tax. Rows include Administrative Services, Down Syndrome Buddy Walk, EP Animal Shelter Project, Jewel Box, Plaza Film Festival, and a Total of 290,042.

Table for Other Revenue with columns for (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, and (D) Revenue excluded from tax. Rows include Investment income, Royalties, Rental income, Net gain or loss, and Fundraising events, with a Total of 10,400,508.

Table for Other Revenue Misc Amt with columns for Business Code, (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, and (D) Revenue excluded from tax. Rows include Catering Services, Fed. US Probate Contract, Various other, and a Total of 132,338.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	5,845,949	5,845,949		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	902,557	902,557		
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	1,258,185	599,008	276,941	382,236
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7 Other salaries and wages	1,096,902	843,552	253,350	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	243,771	185,226	58,545	
9 Other employee benefits	245,488	174,986	70,502	
10 Payroll taxes	151,155	95,391	35,514	20,250
11 Fees for services (non-employees):				
a Management	0			
b Legal	118,471	93,213	16,086	9,172
c Accounting	49,200		49,200	
d Lobbying	0			
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	348,029		348,029	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,154,738	1,101,547	33,875	19,316
12 Advertising and promotion	209,392	201,162	5,241	2,989
13 Office expenses	186,062	154,913	19,837	11,312
14 Information technology	183,312	117,137	42,144	24,031
15 Royalties	0			
16 Occupancy	365,240	317,096	30,661	17,483
17 Travel	0			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	62,182	48,680	8,599	4,903
20 Interest	895,105	736,025	101,311	57,769
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	118,163	90,549	17,586	10,028
23 Insurance	43,954	36,691	4,626	2,637
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Project Expenses	1,774,719	1,774,719		
b Professional Training	66,939	49,694	10,983	6,262
c Forgiveness of Debt	34,417	132	34,283	2
d Catering COGS	22,700		22,700	
e All other expenses	0			
25 Total functional expenses. Add lines 1 through 24e	15,376,630	13,368,227	1,440,013	568,390
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part IX

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash-non-interest-bearing	50,323	1	0
	2 Savings and temporary cash investments	9,937,771	2	9,864,006
	3 Pledges and grants receivable, net	3,836,797	3	2,877,958
	4 Accounts receivable, net	330,018	4	515,755
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	0
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	0
	7 Notes and loans receivable, net	10,000,000	7	12,499,995
	8 Inventories for sale or use	10,842	8	10,842
	9 Prepaid expenses and deferred charges	48,634	9	54,271
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,793,538		
	b Less: accumulated depreciation	10b 1,335,893	389,900	10c 457,645
	11 Investments—publicly traded securities	56,816,678	11	60,033,983
	12 Investments—other securities. See Part IV, line 11		12	0
	13 Investments—program-related. See Part IV, line 11		13	0
	14 Intangible assets		14	0
	15 Other assets. See Part IV, line 11	3,028,643	15	2,974,417
16 Total assets: Add lines 1 through 15 (must equal line 33)	84,449,606	16	89,288,872	
Liabilities	17 Accounts payable and accrued expenses	311,829	17	302,236
	18 Grants payable	5,070,063	18	3,198,887
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	21,000,000	23	27,515,054
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	3,681,162	25	3,685,055
	26 Total liabilities: Add lines 17 through 25	30,063,054	26	34,701,232
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	-539,931	27	-1,167,008
	28 Net assets with donor restrictions	54,926,483	28	55,754,648
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	54,386,552	32	54,587,640
33 Total liabilities and net assets/fund balances	84,449,606	33	89,288,872	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,400,508
2	Total expenses (must equal Part IX, column (A), line 25)	2	15,376,630
3	Revenue less expenses. Subtract line 2 from line 1	3	-4,976,122
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	54,386,552
5	Net unrealized gains (losses) on investments	5	5,154,116
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	23,094
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	54,587,640

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		No
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		

Additional Data

Return to Form

Software ID: 23017517

Software Version: 2023v5.1

Form 990, Special Condition Description:

Special Condition Description

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
 Attach to Form 990 or Form 990-EZ.
 Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization
EL PASO COMMUNITY FOUNDATION

Employer identification number
74-1839536

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:

- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10 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 exempt 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)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	13,153,243	12,309,452	8,596,658	14,717,699	6,114,951	54,892,003
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						0
4 Total. Add lines 1 through 3	13,153,243	12,309,452	8,596,658	14,717,699	6,114,951	54,892,003
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						14,248,435
6 Public support. Subtract line 5 from line 4.						40,643,568

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4.	13,153,243	12,309,452	8,596,658	14,717,699	6,114,951	54,892,003
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,405,583	1,429,674	1,579,617	1,541,928	2,204,516	8,161,318
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						0
11 Total support. Add lines 7 through 10						63,053,321
12 Gross receipts from related activities, etc. (see instructions)					12	2,225,502
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	64.460 %
15 Public support percentage for 2022 Schedule A, Part II, line 14	15	63.060 %
16a 33 1/3% support test—2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test—2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support; 14 First 5 years.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2023; Row 16: Public support percentage from 2022 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2023; Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17; Row 19a: 33 1/3% support tests-2023; Row 19b: 33 1/3% support tests-2022; Row 20: Private foundation.

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to 11a, 11b, or 11c, provide detail in Part VI</i>		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
2		
3 By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
2a		
b Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No", provide details in Part VI.</i>		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI. the role played by the organization in this regard.</i>		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income

(A) Prior Year

(B) Current Year
(optional)

- | | | | |
|---|----------|--|--|
| 1 Net short-term capital gain | 1 | | |
| 2 Recoveries of prior-year distributions | 2 | | |
| 3 Other gross income (see instructions) | 3 | | |
| 4 Add lines 1 through 3 | 4 | | |
| 5 Depreciation and depletion | 5 | | |
| 6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | | |
| 7 Other expenses (see instructions) | 7 | | |
| 8 Adjusted Net Income (subtract lines 5, 6 and 7 from line 4) | 8 | | |

Section B - Minimum Asset Amount

(A) Prior Year

(B) Current Year
(optional)

- | | | | |
|--|-----------|--|--|
| 1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year): | 1 | | |
| a Average monthly value of securities | 1a | | |
| b Average monthly cash balances | 1b | | |
| c Fair market value of other non-exempt-use assets | 1c | | |
| d Total (add lines 1a, 1b, and 1c) | 1d | | |
| e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>): | | | |
| 2 Acquisition indebtedness applicable to non-exempt use assets | 2 | | |
| 3 Subtract line 2 from line 1d | 3 | | |
| 4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions). | 4 | | |
| 5 Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | | |
| 6 Multiply line 5 by 0.035 | 6 | | |
| 7 Recoveries of prior-year distributions | 7 | | |
| 8 Minimum Asset Amount (add line 7 to line 6) | 8 | | |

Section C - Distributable Amount

Current Year

- | | | |
|--|----------|--|
| 1 Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | |
| 2 Enter 85% of line 1 | 2 | |
| 3 Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | |
| 4 Enter greater of line 2 or line 3 | 4 | |
| 5 Income tax imposed in prior year | 5 | |
| 6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 | |

- 7** Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

(continued)

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5	
6 Other distributions (describe in Part VI). See instructions	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	8	
9 Distributable amount for 2023 from Section C, line 6	9	
10 Line 8 amount divided by Line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023:			
a From 2018.			
b From 2019.			
c From 2020.			
d From 2021.			
e From 2022.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7:			
\$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019.			
b Excess from 2020.			
c Excess from 2021.			
d Excess from 2022.			
e Excess from 2023.			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation

Additional Data

[Return to Form](#)

Software ID: 23017517

Software Version: 2023v5.1

Schedule B

Schedule of Contributors

OMB No. 1545-0047

(Form 990)
Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 990, 990-EZ, or 990-PF.**
▶ Go to www.irs.gov/Form990 for the latest information.

2023

Name of the organization EL PASO COMMUNITY FOUNDATION	Employer identification number 74-1839536
--	---

Organization type (check one):

Filers of:

Section:

- Form 990 or 990-EZ
 - 501(c)() (enter number) organization
 - 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
 - 527 political organization
- Form 990-PF
 - 501(c)(3) exempt private foundation
 - 4947(a)(1) nonexempt charitable trust treated as a private foundation
 - 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization
EL PASO COMMUNITY FOUNDATION

Employer identification number
74-1839536

Part I
Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Name of organization
EL PASO COMMUNITY FOUNDATION

Employer identification number
74-1839536

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____
-	_____ _____ _____	_____ \$	_____

Name of organization EL PASO COMMUNITY FOUNDATION	Employer identification number 74-1839536
--	--

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	_____ _____	_____ _____	_____ _____
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
_____ _____		_____ _____	

Additional Data

[Return to Form](#)

Software ID: 23017517

Software Version: 2023v5.1

Supplemental Financial Statements

2022

Open to Public Inspection

Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization EL PASO COMMUNITY FOUNDATION

Employer identification number

74-1839536

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Line number, (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 show values for total number, aggregate value of contributions, grants, and total value.

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property...
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes...

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year.
4 Number of states where property subject to conservation easement is located.
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year.
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year.
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . **Yes** **No**

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	5,903,829	7,280,308	7,034,774	6,663,570	5,693,995
b Contributions	5,850	31,380	6,457	24,114	33,273
c Net investment earnings, gains, and losses	672,810	-948,456	683,021	724,757	1,165,059
d Grants or scholarships	268,908	365,681	335,551	280,369	136,202
e Other expenditures for facilities and programs	3,990	988	988	1,026	17,680
f Administrative expenses	85,787	92,734	107,405	96,272	74,875
g End of year balance	6,223,804	5,903,829	7,280,308	7,034,774	6,663,570

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶
 - b** Permanent endowment ▶ 100.000 %
 - c** Term endowment ▶
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|-----|----|
| (i) Unrelated organizations | No | No |
| (ii) Related organizations | No | No |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | No | No |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		17,000		17,000
b Buildings				
c Leasehold improvements		1,300,639	1,006,888	293,751
d Equipment		468,182	326,433	141,749
e Other		7,717	2,572	5,145
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				457,645

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

Part IX Other Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
Agency Fund Reclassification	1,838,129
Lease Liability	621,390
Liability u/Charitable Remainder Trust	1,229,177
Rounding	1
Tax deferred annuity payable	-3,642
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	3,685,055

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	

Part XIII

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
Part V, Line 4: Intended uses of the endowment fund.	The permanent endowment funds will be used to support the Foundation's charitable mission and purposes and to fulfill the donors' intentions. The information provided in Part V applies to permanent endowments only.

Additional Data

[Return to Form](#)

Software ID: 23017517

Software Version: 2023v5.1

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No. 1545-0047

2023

**Open to Public
Inspection**

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.**
 ▶ **Attach to Form 990.**
 ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
EL PASO COMMUNITY FOUNDATION

Employer identification number
74-1839536

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3** Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					
(11)					
(12)					
(13)					
(14)					
(15)					
(16)					
(17)					
3a Sub-total					
b Total from continuation sheets to Part I					
c Totals (add lines 3a and 3b)					

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)			North America	See part V	15,869	Check			
(2)			North America	See part V	219,875	Wiretransfer			
(3)			North America	See part V	85,023	Check			
(4)			North America	See Part V	27,015	WireTransfer			
(5)			North America	See Part V	50,000	Wiretransfer			
(6)			North America	SEE PART V	10,000	WIRETRANSFER			
(7)			North America	SEE PART V	104,904	WIRETRANSFER			
(8)			North America	SEE PART V	13,000	WIRETRANSFER			
(9)			North America	SEE PART V	22,000	WIRETRANSFER			
(10)			North America	SEE PART V	337,557	WIRETRANSFER			
(11)			North America	SEE PART V	7,949	WIRETRANSFER			
(12)									
(13)									
(14)									
(15)									
(16)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

11

3 Enter total number of other organizations or entities

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* . Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990).* Yes No

Additional Data

Software ID: 23017517

Software Version: 2023v5.1

**Supplemental Information Regarding
Fundraising or Gaming Activities**

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
 Attach to Form 990 or Form 990-EZ.
 Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization
EL PASO COMMUNITY FOUNDATION

Employer identification number
74-1839536

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- | | |
|--|---|
| a <input type="checkbox"/> Mail solicitations | e <input type="checkbox"/> Solicitation of non-government grants |
| b <input type="checkbox"/> Internet and email solicitations | f <input type="checkbox"/> Solicitation of government grants |
| c <input type="checkbox"/> Phone solicitations | g <input type="checkbox"/> Special fundraising events |
| d <input type="checkbox"/> In-person solicitations | |
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a)Event #1	(b) Event #2	(c)Other events	(d) Total events
		One Region One Table (event type)	Change Makers Event (event type)	1 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	74,740	33,100	13,450	121,290
	2 Less: Contributions	51,503	17,500	11,720	80,723
	3 Gross income (line 1 minus line 2)	23,237	15,600	1,730	40,567
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs	21,199		10,802	32,001
	7 Food and beverages	12,250		7,347	19,597
	8 Entertainment	12,475		3,350	15,825
	9 Other direct expenses	9,772	21,323	4,782	35,877
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				103,300
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				-62,733	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
		1 Gross revenue			
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes _____% .. <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% .. <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% .. <input type="checkbox"/> No		
7 Direct expense summary. Add lines 2 through 5 in column (d) ▶					
8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶					

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	13a	%
b	An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ -----

Address ▶ -----

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.

c If "Yes," enter name and address of the third party:

Name ▶ -----

Address ▶ -----

16 Gaming manager information:

Name ▶ -----

Gaming manager compensation ▶ \$ -----

Description of services provided ▶ -----

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See Instructions.

Return Reference	Explanation
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Schedule I (Form 990) Grants and Other Assistance to Organizations, Governments and Individuals in the United States

OMB No. 1545-0047 2023 Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization EL PASO COMMUNITY FOUNDATION Employer identification number 74-1839536

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

Table with 8 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section (if applicable), (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of non-cash assistance, (h) Purpose of grant or assistance. Rows include various organizations like American Red Cross, Animal Rescue League, etc.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 102

3 Enter total number of other organizations listed in the line 1 table 1

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
Grantmaker's Description of How Grants are Used	Annual reports are required from each grantee. Site visits are performed by Foundation's staff and information is garnered from other funding agencies.

Additional Data

[Return to Form](#)

Software ID: 23017517
Software Version: 2023v5.1

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
EL PASO COMMUNITY FOUNDATION

Employer identification number

74-1839536

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|---|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|--|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
 - b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
 - c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
 - b** Any related organization?
- If "Yes," on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		No
4b		No
4c		No
5a		No
5b		No
6a		No
6b		No
7		No
8		No
9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Carmen M Vargas Vice President	(i)	148,200	1,000	792	37,500	19,006	206,498	
	(ii)	-----	-----	-----	-----	-----	-----	---
2 Gary L Williams S. Program Officer	(i)	110,000	1,000	408	27,500	12,086	150,994	
	(ii)	-----	-----	-----	-----	-----	-----	---
3 Janice W Windle Senior VP	(i)	114,597	6,000	754	28,649	32,232	182,232	
	(ii)	-----	-----	-----	-----	-----	-----	---
4 Kathrin Berg Vice President	(i)	152,848	1,000	495	38,750	25,446	218,539	
	(ii)	-----	-----	-----	-----	-----	-----	---
5 Mario A Porras Dir. Binational AF	(i)	98,500	2,500	89	24,625	27,145	152,859	
	(ii)	-----	-----	-----	-----	-----	-----	---
6 Richard E Pearson President / CEO	(i)	274,967	49,402	359	66,000	34,584	425,312	
	(ii)	-----	-----	-----	-----	-----	-----	---
7 Stephanie L Otero Vice President	(i)	148,800	1,000	243	37,500	35,419	222,962	
	(ii)	-----	-----	-----	-----	-----	-----	---

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
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Additional Data

[Return to Form](#)

Software ID: 23017517

Software Version: 2023v5.1

Noncash Contributions

2023

Open to Public Inspection

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
- ▶ **Attach to Form 990.**
- ▶ **Go to www.irs.gov/Form990 for the latest information.**

Department of the Treasury
Internal Revenue Service

Name of the organization
EL PASO COMMUNITY FOUNDATION

Employer identification number

74-1839536

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded		5	107,235	Market Quotes
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? If "Yes," describe the arrangement in Part II.		No
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? If "Yes," describe in Part II.		No
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
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Additional Data

[Return to Form](#)

Software ID: 23017517

Software Version: 2023v5.1

SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ****Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or 990-EZ.**Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023**Open to Public
Inspection**Name of the organization
EL PASO COMMUNITY FOUNDATION**Employer identification number**

74-1839536

Return Reference	Explanation
Form 990, Part III, Line 2	Gates Foundation Grant; see description below.
Form 990, Part III, Line 4d	OTHER PROGRAM SERVICES 4: The Teacher Pipeline Fund supports the work of an El Paso Teacher Preparation community of Practice created to ensure an equitable education system that meets the needs of all students in the region. The goal is for 100% of new teachers hired by districts in the El Paso region must be trained in sustainable, high-quality programs, and those teachers must be effective and retained. The initiative includes four strategic areas: recruitment into the profession, high quality teacher preparation programs, a year-long paid residency, and early career teacher mentorship. OTHER PROGRAM SERVICES 5: Journalism Pilot Program with various strategies to help preserve and protect high-quality, fact-based and trusted journalism and local newsrooms. Expenses: \$197,301, including grants of \$170,000. OTHER PROGRAM SERVICES 6: THE CLASSROOM FUND SUPPORTS INNOVATION, PROGRAM ENHANCEMENT, AND SUPPLIES FOR THE CLASSROOM. REQUESTED MATERIALS ARE DELIVERED DIRECTLY TO TEACHERS IN THE EL PASO AND LAS CRUCES AREA TO PRIVATE OR PUBLIC SCHOOLS. THE PURPOSE OF THE FUND IS TO DIRECTLY SUPPORT THE EFFORTS OF TEACHERS, WHO ON A LIMITED SALARY OFTEN BUY BASIC SUPPLIES AND EXTRAS FOR THEIR CLASSROOMS AT THEIR OWN COST. Expenses: \$59,309.
Form 990, Part VI, Section B, Line 11b	The audited financial statements and Form 990 are reviewed by the El Paso Community Foundation (EPCF) audit committee. Before filing, a copy of Form 990 is made available for its review to each Director a few days prior to the scheduled Board meeting. At such meeting, the Form 990 is presented by the auditor and internal accountant of EPCF for review and discussion.
Form 990, Part VI, Section B, Line 12c	At the EPCFs annual meeting, each Director and committee member is provided with the policy and a form to complete and disclose all relationships and activities that might cause conflict.
Form 990, Part VI, Section B, Line 15a	The Executive Review Committee of EPCF evaluates the Presidents performance annually. It also reviews the Presidents job description with the President. The committee uses comparable data from other foundations to recommend a compensation package to the Board of Directors.
Form 990, Part VI, Section B, Line 15b	The Executive Review Committee of EPCF also evaluates and reviews the performance of all other officers and key employees in accordance with the Presidents recommendations and utilizing comparable data from other foundations and similar organizations and recommends a compensation package to the Board of Directors. The Board of Directors' decision is documented in its meeting minutes.
Form 990, Part VI, Section C, Line 19	EPCF makes available its Audited Financial Statements through its website. Governing documents, Conflict of Interest Policy, Form 990 and Form 990-T are made available upon written or verbal request.
Form 990, Part XI, Line 9	Recovered Grants from prior years = \$23094

Additional Data

Return to Form

Software ID: 23017517

Software Version: 2023v5.1

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization
EL PASO COMMUNITY FOUNDATION

Employer identification number

74-1839536

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) Love PARK LLC 333 N Oregon 2nd Floor El Paso, TX 79901 20-1338056	See Part VII	TX			El Paso Community Foundation
(2) Digital Freedom LLC 333 N Oregon 2nd Floor El Paso, TX 79901 27-4901212	See Part VII	TX			El Paso Community Foundation
(3) ELB Down Syndrome Services LLC 333 N Oregon 2nd Floor El Paso, TX 79901 81-4563387	See Part VII	TX			El Paso Community Foundation

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) The Cardwell Foundation 333 N Oregon 2nd Floor El Paso, TX 79901 74-2690488	See Part VII	TX	501(c)(3)	509(a)(3) Type I	El Paso Community Foundation	Yes	
(2) Border Art Residency 333 N Oregon 2nd Floor El Paso, TX 79901 74-2840847	See Part VII	TX	501(c)(3)	509(a)(3) Type I	El Paso Community Foundation	Yes	
(3) The Burkitt Foundation 333 N Oregon 2nd Floor El Paso, TX 79901 74-6053270	See Part VII	TX	501(c)(3)	509(a)(3) Type I	N/A		No
(4) Compaeros International 333 N Oregon 2nd Floor El Paso, TX 79901 30-0126901	See Part VII	TX	501(c)(3)	509(a)(3) Type I	El Paso Community Foundation	Yes	
(5) JEdward Stern & Helen MCStern C 333 N Oregon 2nd Floor El Paso, TX 79901 74-2652851	See Part VII	TX	501(c)(3)	509(a)(3) Type III-O	N/A		No
(6) La Frontera Conservation Fund 333 N Oregon 2nd Floor El Paso, TX 79901 30-0197688	See Part VII	TX	501(c)(3)	509(a)(3) Type I	El Paso Community Foundation	Yes	
(7) El Paso Festivals Inc 333 N Oregon 2nd Floor El Paso, TX 79901 46-3597827	See Part VII	TX	501(c)(3)	509(a)(3) Type I	El Paso Community Foundation	Yes	
(8) El Paso Museum of History Foundation 333 N Oregon 2nd Floor El Paso, TX 79901 74-2640622	See Part VII	TX	501(c)(3)	509(a)(3) Type I	El Paso Community Foundation	Yes	
(9) Borderplex Progress321 333 N Oregon 2nd Floor El Paso, TX 79901 81-2189349	See Part VII	TX	501(c)(3)	509(a)(3) Type I	El Paso Community Foundation	Yes	
(10) 10 Down Syndrome Coalition for El Paso 333 N Oregon 2nd Floor El Paso, TX 79901 47-2916196	See Part VII	TX	501(c)(3)	509(a)(3) Type I	El Paso Community Foundation	Yes	
(11) El Paso Special Needs Education Ctr 333 N Oregon 2nd Floor	See Part VII	TX	501(c)(3)	509(a)(3) Type I	El Paso Community Foundation	Yes	

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
El Paso, TX 79901 81-4384519							
(12) 12 The EPC Museum PO Box 272 El Paso, TX 79943 81-1822589	See Part VII	TX	501(c)(3)	509(a)(3) Type I	El Paso Community Foundation	Yes	
(13) 13 Vision for El Paso Services 333 N Oregon 2nd Floor El Paso, TX 79901 84-1758861	See Part VII	TX	501(c)(3)	509(a)(3) Type I	El Paso Community Foundation	Yes	
(14) 14 One Fund El Paso 333 N Oregon 2nd Floor El Paso, TX 79901 84-2696557	See Part VII	TX	501(c)(3)	509(a)(3) Type I	N/A		No
(15) 15 El Paso Matters Inc 333 N Oregon 2nd Floor El Paso, TX 79901 83-4301968	See Part VII	TX	501(c)(3)	509(a)(3) Type I	El Paso Community Foundation	Yes	
(16) 16 Borderland 100 Club PO Box 272 El Paso, TX 79943 83-1763151	See Part VII	TX	501(c)(3)	509(a)(3) Type I	El Paso Community Foundation	Yes	
(17) 17 El Paso Network PO Box 272 El Paso, TX 79943 85-0872629	See Part VII	TX	501(c)(3)	509(a)(3) Type I	El Paso Community Foundation	Yes	
(18) 18 Borderplex Community Capital PO Box 272 El Paso, TX 79943 85-0674277	See Part VII	TX	501(c)(3)	509(a)(3) Type I	El Paso Community Foundation	Yes	
(19) 19 Philosophic Systems Institute 333 N Oregon St 2nd Floor El Paso, TX 79901 46-2915657	See Part VII	TX	501(c)(3)	509 (a) (3) Type I	El Paso Community Foundation	Yes	
(20) 20 Puente News Collaborative PO Box 272 El Paso, TX 79943 87-3203011	See Part VII	TX	501(c)(3)	509(a)(3) Type I	El Paso Community Foundation	Yes	
(21) 21 El Paso Mexican Amer Cultural Ctr 333 N Oregon St 2nd Floor El Paso, TX 79901 88-0962363	See Part VII	TX	501(c)(3)	509(a)(3) Type I	El Paso Community Foundation	Yes	
(22) 22 Borderplex Connect PO Box 272 El Paso, TX 79943 88-0648243	See Part VII	TX	501(c)(3)	509(a)(3) Type I	El Paso Community Foundation	Yes	
(23) 23 Cardwell Family Foundation 6080 Surety Dr Ste 305 El Paso, TX 79905 92-0785987	See Part VII	TX	Applic. Subm.	Applic. Submitted	N/A		No

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) Osaple Inc PO Box 272 El Paso, TX 79901 45-2726765	Managing hospitality space for events	TX	El Paso Community Fn	C			100.000 %	Yes	
(2) EP Frozen Assets Inc PO Box 272 El Paso, TX 79943 83-4314120	Retail Sales of ice cream products	TX	EL PASO COMMUNITY FN	C			100.000 %	Yes	

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)
- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)
- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)
- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses
- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
1a		No
1b	Yes	
1c	Yes	
1d	Yes	
1e		No
1f		No
1g		No
1h		No
1i		No
1j		No
1k		No
1l	Yes	
1m		No
1n	Yes	
1o		No
1p		No
1q		No
1r		No
1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) The Cardwell Foundation	c	699,500	Actual Amt Rec
(2) 11 El Paso Special Needs Education Ctr	b	525,256	Actual Amt. PD
(3) 12 The EPC Museum	b	500,000	Actual Amt PD
(4) 12 The EPC Museum	d	2,500,000	Actual Amt PD
(5) 15 El Paso Matters Inc	b	181,811	Actual Amt PD

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference	Explanation
Part I Disregarded Entities - Primary Activity	(1) Love P.A.R.K., LLC: Purchase, acquire, own, invest in, improve, develop, market, sell, lease, rent, use, manage and/or operate directly or indirectly, real property and improvements for use in carrying out the charitable, educational, scientific and literary purposes, as defined in section 501(c)(3) of the Internal Revenue Code.(2) Digital Freedom, LLC: Carry out the charitable, educational, scientific and literary purposes, as defined in section 501(c)(3) of the Internal Revenue Code, of the company's members. The company shall have the power to engage in the highest quality independent production, publication and/or distribution of original news and/or based materials of community value to far West Texas, Southern New Mexico and Northern Chihuahua, Mexico, including, without limitation, investigative journalism, opinion and/or culture reporting, that has educational value and that is furtherance of tax-exempt public interest purposes.(3) ELB Down Syndrome Services LLC: The company is organized for the transaction of any and all lawful business for which limited liability companies may be organized under the Texas Business Organizations Code.
Part II - Related Tax Exempt Organizations - Primary Activity	(1) The Cardwell Foundation: To operate as a supporting organization under section 509(a)(3) of the Internal Revenue Code of 1986 (the Code) exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation, an organization exempt under Section 501(c)(3) of the Code. To make grants or other payments to either El Paso Community Foundation, or to that class of publicly supported organizations for whose benefit El Paso Community Foundation exists or with whom it shares a common purpose or function.(2) Border Art Residency: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation. To organize, raise funds for and maintain an artist in residence program designed to assist visual artists by providing a residence program which would include the provision of a studio and living space, together with a modest stipend for supplies and travel. The program will be designed to attract artists from other countries as part of an international exchange program.(3) The Burkitt Foundation: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation. To receive and administer property acquired by gift, grant, purchase or otherwise to primarily foster and promote the interests of Catholic educational organizations and other Catholic activities, primarily in the state of Texas and in the southwestern United States. To make grants or other payments to El Paso Community Foundation.(4) Compaeros International: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation. To support and benefit Programa Compaeros, A.C., as well as other nongovernmental organizations in the Republic of Mexico which deliver HIV prevention and treatment services to indigent populations in that country. To make grants or other payments to El Paso Community Foundation for such charitable services.(5) J. Edward Stern and Helen M. C. Stern Charitable Foundation: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation. To make grants or other payments to El Paso Community Foundation.(6) La Frontera Conservation Fund: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation. To receive and administer property acquired by gift, grant, purchase or otherwise for educational, scientific and charitable purposes. To make grants or other payments to El Paso Community Foundation.(7) El Paso Festivals, Inc: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation. To promote public appreciation for the arts, social welfare, and economic and cultural development through downtown events and festivals for the benefit of the El Paso community.(8) El Paso Museum of History Foundation: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation. To raise funds and mobilize resources to support the El Paso Museum of History in the following areas: 1) Acquisitions; 2) Conservation/Preservation; and 3) Education and Interpretation. (9) Borderplex Progress 321: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation. To provide volunteers and expertise to support and build the capacities of nonprofit organizations engaged in education, arts, public health and economic development and to plan, develop, engage in and fund projects and initiatives in education, arts, public health and economic development, all to improve the quality of life for people in Far West Texas, Southern New Mexico and Northern Mexico.(10) Down Syndrome Coalition for El Paso: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation. To take actions to empower individuals with Down syndrome and their families; to provide education, support and resources to individuals with Down syndrome while promoting the involvement of families, professionals and the greater El Paso community and to offer its services to other special needs groups with similar goals.(11) El Paso Special Needs Education Center: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation. To establish early intervention programs that provide developmentally appropriate education environments for children with Down syndrome and other special needs, including but not limited to the establishment and operation of a preschool and child care center for such children. 12) The EPC Museum: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation. To develop and operate a childrens museum in El Paso, Texas.(13) Vision for El Paso Services for the Blind and Visually Impaired: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation. To provide evaluation, training, assistive equipment and on-going support to individuals affected by visual impairment or blindness. To enhance the lives of those struggling with vision loss and become a beacon of hope for those individuals as well as their families. (14) One Fund El Paso: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation (EPCF) and Paso Del Norte Community Foundation (PDN), both organizations exempt under Section 501(c)(3) of the Code. To lessen the governmental burdens caused by the tragic events in El Paso, Texas (the City) on August 3, 2019 wherein a mass shooting occurred (the Events of August 3rd) by (a) providing a single, unified charitable vehicle to receive and administer ultimately those contributions made to EPCF, PDN, and/or other local charities that immediately began pouring in from the public in the wake of the Events of August 3rd, and thereby avoiding the misdirection of donations to fraudulent organizations; (b) providing the infrastructure to coordinate the collection, administration and distribution and use of these funds in a manner consistent with the Citys interest in assisting the victims of the attack with financial and other restitution; (c) acting as a central resource to allow those affected by the Events of August 3rd to find appropriate and reputable services; and (d) maintaining the infrastructure in coordination with the City that would allow it to respond immediately to the Citys needs in the event of a similar tragedy, in order to lessen the governmental burdens.(15) El Paso Matters, Inc: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation. To engage in the highest quality independent production, publication and/or distribution of original news and/or news-based materials of community value to far West Texas, southern New Mexico and northern Chihuahua, Mexico, including, without limitation, investigative and public-service journalism on issues of importance to the Borderplex region, that has educational value and is in furtherance of tax-exempt public interest purposes, and to purchase, acquire, own, invest in, develop, market, sell, use, manage, hold and/or operate, either directly or indirectly, real property, improvements, personal property and/or investments of any nature for use in furtherance of its purposes. (16) The Borderland 100 Club, Inc: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation. To provide financial assistance to families of certified law enforcement officers, firefighters, and other federal, state and local first responders who serve El Paso County, Texas and die or face catastrophic injury while performing duties within the scope of their employment and to provide equipment, peer support, safety enhancement and other programs and support for first responders in El Paso County, Texas in support of charitable purposes, including without limitation lessening the burdens of government. (17)
Part II - Related Tax Exempt Organizations - Primary Activity Cont.	(18) Borderplex Community Capital, Inc: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation. To (a) lessen the burdens of government in the Borderplex region, which includes El Paso County Texas, Doa Ana County, New Mexico and Ciudad Jurez, Mexico; (b) relieve poverty in the underserved neighborhoods and combat community deterioration and economic distress and encourage community development in the distressed areas of the Borderplex region by providing affordable capital, financial support and financial and business education programs and other similar activities and programs; and (c) support charitable and education programs in the Borderplex region. (19) Philosophic Systems Institute: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation. To provide empowering transformational learning practices for a more just society through higher learning programs that integrate philosophy, arts, humanities, and scientific inquiry. PSIs programs integrate advanced research with best learning practices with the aim to serve the community of learners, but with a focus on those economically and academically disadvantaged. (20) Puente News Collaborative: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation. To provide support and resources for local journalism in far West Texas, southern New Mexico and northern Chihuahua, Mexico.(21) El Paso Mexican American Cultural Center Foundation: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation. To support the Mexican American Cultural Center in El Paso by assisting in educating the public regarding the current and historic contributions of the Mexican American community in the El Paso region through the following activities: a. Assisting in educational activities and events, research and contextual discussion, and publishing of pamphlets, books and other presentation materials; b. Assisting with acquisition and presentation of permanent and temporary exhibitions; and c. Assisting with acquisition, curation and preservation of artistic, historical and other culturally significant art, artifacts and literature as part of a permanent collection.(22) Borderplex Connect: To operate as a supporting organization under section 509(a)(3) of the Code exclusively for the benefit of and to carry out the purposes of El Paso Community Foundation. To support and provide access to broadband internet, including without limitation internet services, devices and training, in the rural and/or underserved, economically challenged areas of Far West Texas and Southern New Mexico (the "Borderplex Region").(23) Cardwell Family Foundation: To operate as a supporting organization under Code section 509(a)(3) in connection with El Paso Community Foundation ("EPCF"),an organization exempt under Code section 501(c)(3) and not a private foundation by reason of its status as an organization described in Code section 509(a)(1). To make grants or other payments to either EPCF, or to that class of publicly supported organizations for whose benefit EPCF exists or with whom it shares a common purpose or function; and to conduct or operate such other charitable activities and programs which the corporation determines will further or facilitate the charitable purposes of the corporation.

Schedule R (Form 990) 2023

Additional Data

Return to Form

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