'The Community Foundation reinforced my love for El Paso... helped me step back and look at the bigger picture.'

- Joe Alcantar Jr.

“We all have to help each other in order to exist. Our gifts come from hard work. Our rewards come from hard work for others.”

- Bea Bragg

“I have been involved with many charities, and I have seen the best and brightest in El Paso give through the Community Foundation.”

- David Hassler
You are an expert in making tax-efficient suggestions. The El Paso Community Foundation is an expert in Philanthropy. The Foundation can help you achieve real impact for your client’s charity tax dollars.

The El Paso Community Foundation represents different things to different people. It is a tax-exempt public charity created by and for the people of far west Texas, southern New Mexico, and northern Mexico. Our donors’ interests are as diverse as their beliefs. The thing they share — and that the Community Foundation will honor forever — is an interest in making the El Paso region a better place.

We provide a simple, powerful, and highly personal approach to giving. This can be on an immediate or deferral basis. Your clients can establish charitable funds by contributing to a variety of assets.

Collectively, community foundations in the United States make local grants of more than $4.3 billion annually. The El Paso Community Foundation has contributed more than $181 million to build our region through the arts, education, environment, history and so much more.

For Good. For El Paso. Forever.

Why the El Paso Community Foundation?

When you decide to professionalize your charitable giving, you may face the choice between a for-profit financial services company and partnering with the not-for-profit El Paso Community Foundation. The tax advantages are the same, but the Community Foundation offers many important benefits and services not matched by out-of-town commercial financial management companies. Among them are:

PERSONAL TOUCH
When you partner with the El Paso Community Foundation, you join a family of generous contributors. We spend as much time as you need to help set up a giving program that fulfills your charitable and tax objectives. We encourage you to include your children in planning meetings so they develop the family tradition of giving. You are invited to participate in educational events throughout the year. We always are available to answer questions or discuss your concerns.

BROAD COMMUNITY KNOWLEDGE
Members of the El Paso Community Foundation staff are very knowledgeable about our region’s greatest charitable needs and the most challenging community issues. We can tell you which area nonprofit organizations are doing excellent work and using the charitable gifts they receive most effectively. Out-of-town financial services firms rarely possess even a fraction of this knowledge. They are usually unable to work as closely with you to choose appropriate grant recipients and see that your money does the most good.

LESS BUREAUCRACY. QUICKER ACTION
As a charitable organization, the Community Foundation enjoys greater flexibility when it comes to IRS regulation of our donors’ funds. For-profit commercial financial services companies usually follow more stringent rules, including mandatory annual payouts.

FLEXIBLE GIVING OPTIONS
The El Paso Community Foundation is a consortium of donors who make charitable gifts of cash, publicly traded securities, real estate, life insurance policies, closely held stock, art, and other unique assets. Most commercial companies can accept gifts only in the form of cash or publicly traded securities.

The El Paso Community Foundation is a permanent resource for the community with the flexibility to respond to changing times. There are more than 750 community foundations in the U.S. Each is made up of funds that are established by many different donors with different interests, who pool and invest their resources together.

Community foundations are governed by boards that are made up of community leaders who approve grants and act as stewards of the funds.

LOW FEES SCHEDULE FOR ENDOWMENT FUNDS:

<table>
<thead>
<tr>
<th>Type of Fund</th>
<th>Fee Schedule</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Charitable Purpose Funds</td>
<td>1.5%</td>
</tr>
<tr>
<td>Designated/Agency Fund</td>
<td>1.5%</td>
</tr>
<tr>
<td>Donor Advised Funds</td>
<td>1.5%</td>
</tr>
<tr>
<td>Field of Interest Funds</td>
<td>1.5%</td>
</tr>
<tr>
<td>Scholarship Funds</td>
<td>1.5%</td>
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</tbody>
</table>

GENERAL CHARITABLE PURPOSE FUNDS

General Charitable Purpose Funds are not specifically designated for use by a particular agency, cause or area of interest. Our Board of Directors oversees the use of these funds, setting priorities for their use and determining how grants will be distributed to support the charitable needs of our community. General Charitable Purpose funds give us the ability to respond to pressing and often changing needs in the community. These Funds played a huge role in:

- Plaza Theatre – Invested $24.2 Million for historical restoration, ranked top 11 worldwide
- El Pasoans Fighting Hunger – Granted $1 million to help El Paso’s food bank become independent from Midland
- ArtSpace El Paso – Partnering with a national organization to bring artist living/studio space and adding a $115 million investment in downtown El Paso
- The Classroom Fund – Mini-grants of needed supplies directly to teachers and special $10,000 Impact Grants. More than $500,000 of grants were awarded directly to classrooms.

DONOR ADVISED FUNDS

Donor Advised Funds are established by donors who wish to actively participate in the grant-making process. Individuals who establish a donor advised fund recommend grants to charitable organizations they want to support. It is easy to give to multiple nonprofits through a donor advised fund without risk. The El Paso Community Foundation Board of Directors is legally responsible for approving all grants.

FIELD OF INTEREST FUNDS

Field of Interest Funds are often established to support particular interest areas, specific program initiatives, causes or geographic areas. At the donor’s request, the use of funds is restricted to a specified area of interest, but remains flexible to meet changing situations.

SCHOLARSHIP FUNDS

The creation of a scholarship fund is attractive to many donors and can be structured to benefit students at any education level, or for specific institutions. A scholarship fund also can honor a loved one. Some donors choose to stay involved through advisory relationships, while others name advisory committees to assist in the selection of recipients. Either way, Foundation staff will handle all of the details and ensure that scholarships are distributed in an equitable manner.

Types of Funds

- SCHOLARSHIP FUNDS
- FIELD OF INTEREST FUNDS
- GENERAL CHARITABLE PURPOSE FUNDS
- DONOR ADVISED FUNDS

DESIGNATED/AGENCY FUNDS

Donors who wish to support a specific agency or cause can establish a Designated Fund. If the original charity ceases to exist, becomes obsolete or is unable to perform its charitable purposes, our Board of Directors is able to redirect the funds to organizations providing similar services without the cost of expensive legal action. Many nonprofit organizations establish a fund with us in order to grow assets to meet both current and future needs. They look to our Board of Directors for strong investment oversight services and ask our staff to manage all of the administrative details of the endowment. This can provide a relatively constant source of annual income and help maintain their mission in perpetuity. It also frees the nonprofit to focus on what it does best in the community. Donors can create a new designated fund, or contribute to an existing one.

CHARITABLE REMAINDER TRUSTS

Donors may wish to make an arrangement in which property or money is donated to a charity, but the donor continues to use the property and/or receive income from it while living. The beneficiaries receive the income and the charity receives the principal after a specified period of time. The grantor avoids any capital gains tax on the donated assets, and also gets an income tax deduction for the fair market value of the remainder interest that the trust earned. In addition, the asset is removed from the estate, reducing subsequent estate taxes.

Charitable remainder trusts (CRTs) come in three types: charitable remainder annuity trust (which pays a fixed dollar amount annually) - a charitable remainder unitrust (which pays a fixed percentage of the trust’s value annually); and a charitable pooled income fund (which is set up by the charity, enabling many donors to contribute).

Supporting Organizations

- Border Art Residency • Burkitt Foundation • Cardinal Foundation • Compañeros International • Down Syndrome Coalition for El Paso
- El Paso Museum of History Foundation • La Frontera Conservation Fund • Progress 321 • J. Edward and Helen M.C. Stern Foundation

2016 El Paso Community Foundation Distribution

<table>
<thead>
<tr>
<th>Category</th>
<th>Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Education</td>
<td>$1,942,785</td>
</tr>
<tr>
<td>Arts &amp; Humanities</td>
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<tr>
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<td>Human Services</td>
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<tr>
<td>Environment/Animals</td>
<td>$95,661</td>
</tr>
<tr>
<td>Total</td>
<td>$5,954,426</td>
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</tbody>
</table>

$1,942,785 for Education

$153,285 for Arts & Humanities

$617,204 for Health

$612,492 for Human Services

$95,661 for Environment/Animals

* A minimum of $1,000 is suggested to establish a fund within the El Paso Community Foundation. Endowment of $10,000 is required to award scholarships.