

Form **990-T**

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No. 1545-0047

**2023**

Department of the Treasury  
Internal Revenue Service

For calendar year 2023 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_  
Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection  
for 501(c)(3)  
Organizations Only

|   |                      |  |   |
|---|----------------------|--|---|
| <b>A</b> <input type="checkbox"/> Check box if address changed.   | <b>Print or Type</b> | Name of organization ( <input type="checkbox"/> Check box if name changed and see instructions.)   | <b>D</b> Employer identification number                           |
| <b>B</b> Exempt under section   |                      | <b>ERIE COUNTY COMMUNITY FOUNDATION</b>  | <b>34-1792862</b>   |
| <input checked="" type="checkbox"/> 501( <b>C</b> ) ( <b>3</b> )<br><input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e)<br><input type="checkbox"/> 408A <input type="checkbox"/> 530(a)<br><input type="checkbox"/> 529(a) <input type="checkbox"/> 529A |                      | Number, street, and room or suite no. If a P.O. box, see instructions.<br><b>135 EAST WASHINGTON ROW</b><br>City or town, state or province, country, and ZIP or foreign postal code<br><b>SANDUSKY OH 44870</b> | <b>E</b> Group exemption number (see instructions)                |
| <b>C</b> Book value of all assets at end of year  |                      | <b>42,020,746</b>  | <b>F</b> <input type="checkbox"/> Check box if an amended return. |

**G** Check organization type  501(c) corporation  501(c) trust  401(a) trust  Other trust  State college/university  
 6417(d)(1)(A) Applicable entity

**H** Check if filing only to claim  Credit from Form 8941  Refund shown on Form 2439  Elective payment amount from Form 3800

**I** Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation

**J** Enter the number of attached Schedules A (Form 990-T) **1**

**K** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?  Yes  No  
If "Yes," enter the name and identifying number of the parent corporation

**L** The books are in care of **RANDALL WAGNER** Telephone number **419-621-9690**

**Part I Total Unrelated Business Taxable Income**

|    |  |    |       |
|----|--|----|-------|
| 1  | Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)               | 1  | 0     |
| 2  | Reserved   | 2  |       |
| 3  | Add lines 1 and 2  | 3  |       |
| 4  | Charitable contributions (see instructions for limitation rules)   | 4  |       |
| 5  | Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3                             | 5  |       |
| 6  | Deduction for net operating loss. See instructions   | 6  | 0     |
| 7  | Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 | 7  | 0     |
| 8  | Specific deduction (generally \$1,000, but see instructions for exceptions)  | 8  | 1,000 |
| 9  | Trusts. Section 199A deduction. See instructions   | 9  |       |
| 10 | Total deductions. Add lines 8 and 9  | 10 | 1,000 |
| 11 | Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero               | 11 | 0     |

**Part II Tax Computation**

|   |  |   |   |
|---|--|---|---|
| 1 | Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)  | 1 | 0 |
| 2 | Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) | 2 | 0 |
| 3 | Proxy tax. See instructions  | 3 |   |
| 4 | Other tax amounts. See instructions  | 4 |   |
| 5 | Alternative minimum tax  | 5 |   |
| 6 | Tax on noncompliant facility income. See instructions  | 6 |   |
| 7 | Total. Add lines 3 through 6 to line 1 or 2, whichever applies   | 7 | 0 |

**Part III Tax and Payments**

|    |   |    |   |
|----|---|----|---|
| 1a | Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)   | 1a |   |
| b  | Other credits (see instructions)  | 1b |   |
| c  | General business credit. Attach Form 3800 (see instructions)  | 1c |   |
| d  | Credit for prior year minimum tax (attach Form 8801 or 8827)  | 1d |   |
| e  | Total credits. Add lines 1a through 1d  | 1e |   |
| 2  | Subtract line 1e from Part II, line 7   | 2  |   |
| 3a | Amount due from Form 4255   | 3a |   |
| b  | Amount due from Form 8611   | 3b |   |
| c  | Amount due from Form 8697   | 3c |   |
| d  | Amount due from Form 8866   | 3d |   |
| e  | Other amounts due (see instructions)  | 3e |   |
| f  | Total amounts due. Add lines 3a through 3e  | 3f |   |
| 4  | Total tax. Add lines 2 and 3f (see instructions) <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here | 4  | 0 |
| 5  | Current net 965 tax liability paid from Form 965-A, Part II, column (k)   | 5  |   |

For Paperwork Reduction Act Notice, see instructions.

**Part III Tax and Payments** (continued)

|    |  |    |          |
|----|--|----|----------|
| 6a | Payments: Preceding year's overpayment credited to the current year  | 6a |          |
| b  | Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>                     | 6b |          |
| c  | Tax deposited with Form 8868   | 6c |          |
| d  | Foreign organizations: Tax paid or withheld at source (see instructions)   | 6d |          |
| e  | Backup withholding (see instructions)  | 6e |          |
| f  | Credit for small employer health insurance premiums (attach Form 8941)   | 6f |          |
| g  | Elective payment election amount from Form 3800  | 6g |          |
| h  | Payment from Form 2439   | 6h |          |
| i  | Credit from Form 4136  | 6i |          |
| j  | Other (see instructions)   | 6j |          |
| 7  | <b>Total payments.</b> Add lines 6a through 6j   | 7  |          |
| 8  | Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>                            | 8  |          |
| 9  | <b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed                                  | 9  | <b>0</b> |
| 10 | <b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid                           | 10 |          |
| 11 | Enter the amount of line 10 you want: <b>Credited to 2024 estimated tax</b> <span style="float:right"><b>Refunded</b></span> | 11 |          |

**Part IV Statements Regarding Certain Activities and Other Information** (see instructions)

| 1                      | At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here | Yes                    | No                                |        |          |  |    |  |    |  |    |  |  |
|------------------------|--|------------------------|-----------------------------------|--------|----------|--|----|--|----|--|----|--|--|
| 2                      | During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.  |                        | <b>X</b>                          |        |          |  |    |  |    |  |    |  |  |
| 3                      | Enter the amount of tax-exempt interest received or accrued during the tax year \$   |                        |                                   |        |          |  |    |  |    |  |    |  |  |
| 4                      | Enter available pre-2018 NOL carryovers here \$ . Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.  |                        | <b>X</b>                          |        |          |  |    |  |    |  |    |  |  |
| 5                      | Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.   |                        |                                   |        |          |  |    |  |    |  |    |  |  |
|                        | <table border="1"> <thead> <tr> <th>Business Activity Code</th> <th>Available post-2017 NOL carryover</th> </tr> </thead> <tbody> <tr> <td>541200</td> <td>\$ 1,175</td> </tr> <tr> <td></td> <td>\$</td> </tr> <tr> <td></td> <td>\$</td> </tr> <tr> <td></td> <td>\$</td> </tr> </tbody> </table>  | Business Activity Code | Available post-2017 NOL carryover | 541200 | \$ 1,175 |  | \$ |  | \$ |  | \$ |  |  |
| Business Activity Code | Available post-2017 NOL carryover  |                        |                                   |        |          |  |    |  |    |  |    |  |  |
| 541200                 | \$ 1,175   |                        |                                   |        |          |  |    |  |    |  |    |  |  |
|                        | \$   |                        |                                   |        |          |  |    |  |    |  |    |  |  |
|                        | \$   |                        |                                   |        |          |  |    |  |    |  |    |  |  |
|                        | \$   |                        |                                   |        |          |  |    |  |    |  |    |  |  |
| 6a                     | Reserved for future use  |                        |                                   |        |          |  |    |  |    |  |    |  |  |
| b                      | Reserved for future use  |                        |                                   |        |          |  |    |  |    |  |    |  |  |

**Part V Supplemental Information**

Provide any additional information. See instructions.

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 taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature of officer: \_\_\_\_\_ Date: \_\_\_\_\_ Title: **EXECUTIVE DIRECTOR**

May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

|                               |  |   |                         |   |                          |
|-------------------------------|--|---|-------------------------|---|--------------------------|
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br><b>TODD A PARSONS</b>              | Preparer's signature<br><b>TODD A PARSONS</b> | Date<br><b>11/07/24</b> | Check <input type="checkbox"/> if self-employed | PTIN<br><b>P00807239</b> |
|                               | Firm's name<br><b>WILGING, ROUSH &amp; PARSONS CPAS</b>          |   |                         | Firm's EIN<br><b>46-0765923</b>                 |                          |
|                               | Firm's address<br><b>11 E MAIN ST.<br/>SHELBY, OH 44875-1215</b> |   |                         | Phone no.<br><b>419-347-6734</b>                |                          |

**SCHEDULE A  
(Form 990-T)**

**Unrelated Business Taxable Income  
From an Unrelated Trade or Business**

OMB No. 1545-0047

**2023**

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.

Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations Only

|  |  |
|--|--|
| <b>A</b> Name of the organization<br><b>ERIE COUNTY COMMUNITY FOUNDATION</b> | <b>B</b> Employer identification number<br><b>34-1792862</b> |
| <b>C</b> Unrelated business activity code (see instructions) <b>541200</b>   | <b>D</b> Sequence: <b>1</b> of <b>1</b>                      |

**E Describe the unrelated trade or business RENT AND ADMIN SERVICES**

| Part I Unrelated Trade or Business Income  | (A) Income | (B) Expenses | (C) Net |
|--|------------|--------------|---------|
| 1a Gross receipts or sales   |            |              |         |
| b Less returns and allowances c Balance  | 1c         |              |         |
| 2 Cost of goods sold (Part III, line 8)  | 2          |              |         |
| 3 Gross profit. Subtract line 2 from line 1c   | 3          |              |         |
| 4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions | 4a         |              |         |
| b Net gain (loss) (Form 4797) (attach Form 4797). See instructions                   | 4b         |              |         |
| c Capital loss deduction for trusts  | 4c         |              |         |
| 5 Income (loss) from a partnership or an S corporation (attach statement)            | 5          |              |         |
| 6 Rent income (Part IV)  | 13,900     | 1,866        | 12,034  |
| 7 Unrelated debt-financed income (Part V)  | 7          |              |         |
| 8 Interest, annuities, royalties, and rents from a controlled organization (Part VI) | 8          |              |         |
| 9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)      | 9          |              |         |
| 10 Exploited exempt activity income (Part VIII)                                      | 10         |              |         |
| 11 Advertising income (Part IX)  | 11         |              |         |
| 12 Other income (see instructions; attach statement) <b>SEE STMT 1</b>               | 52,500     |              | 52,500  |
| 13 Total. Combine lines 3 through 12   | 66,400     | 1,866        | 64,534  |

**Part II Deductions Not Taken Elsewhere** See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

|   |    |       |        |
|---|----|-------|--------|
| 1 Compensation of officers, directors, and trustees (Part X)  | 1  |       |        |
| 2 Salaries and wages  | 2  |       | 65,436 |
| 3 Repairs and maintenance   | 3  |       |        |
| 4 Bad debts   | 4  |       |        |
| 5 Interest (attach statement). See instructions   | 5  |       |        |
| 6 Taxes and licenses  | 6  |       |        |
| 7 Depreciation (attach Form 4562). See instructions   | 7  | 1,866 |        |
| 8 Less depreciation claimed in Part III and elsewhere on return   | 8a | 1,866 | 0      |
| 9 Depletion   | 9  |       |        |
| 10 Contributions to deferred compensation plans   | 10 |       |        |
| 11 Employee benefit programs  | 11 |       |        |
| 12 Excess exempt expenses (Part VIII)   | 12 |       |        |
| 13 Excess readership costs (Part IX)  | 13 |       |        |
| 14 Other deductions (attach statement)  | 14 |       |        |
| 15 Total deductions. Add lines 1 through 14   | 15 |       | 65,436 |
| 16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C) | 16 |       | -902   |
| 17 Deduction for net operating loss. See instructions   | 17 |       |        |
| 18 Unrelated business taxable income. Subtract line 17 from line 16   | 18 |       | -902   |

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023

**Part III Cost of Goods Sold**

Enter method of inventory valuation

|   |  |   |  |
|---|--|---|--|
| 1 | Inventory at beginning of year   | 1 |  |
| 2 | Purchases  | 2 |  |
| 3 | Cost of labor  | 3 |  |
| 4 | Additional section 263A costs (attach statement)   | 4 |  |
| 5 | Other costs (attach statement)   | 5 |  |
| 6 | Total. Add lines 1 through 5   | 6 |  |
| 7 | Inventory at end of year   | 7 |  |
| 8 | Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2                                  | 8 |  |
| 9 | Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? |   | <input type="checkbox"/> Yes <input type="checkbox"/> No |

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A  135 E WASHINGTON ROW, STE B - D SANDUSKY OH 44870

B

C

D

|   | A      | B | C | D |
|---|--------|---|---|---|
| 2 Rent received or accrued  |        |   |   |   |
| a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)                           | 13,900 |   |   |   |
| b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) |        |   |   |   |
| c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D   | 13,900 |   |   |   |
| 3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)                           | 13,900 |   |   |   |
| 4 Deductions directly connected with the income in lines 2a and 2b (attach statement)   | 1,866  |   |   |   |
| 5 Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)   | 1,866  |   |   |   |

**Part V Unrelated Debt-Financed Income (see instructions)**

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A

B

C

D

|  | A | B | C | D |
|--|---|---|---|---|
| 2 Gross income from or allocable to debt-financed property   |   |   |   |   |
| 3 Deductions directly connected with or allocable to debt-financed property                                  |   |   |   |   |
| a Straight line depreciation (attach statement)  |   |   |   |   |
| b Other deductions (attach statement)  |   |   |   |   |
| c Total deductions (add lines 3a and 3b, columns A through D)  |   |   |   |   |
| 4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)            |   |   |   |   |
| 5 Average adjusted basis of or allocable to debt-financed property (attach statement)                        |   |   |   |   |
| 6 Divide line 4 by line 5  | % | % | % | % |
| 7 Gross income reportable. Multiply line 2 by line 6   |   |   |   |   |
| 8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)         |   |   |   |   |
| 9 Allocable deductions. Multiply line 3c by line 6   |   |   |   |   |
| 10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) |   |   |   |   |
| 11 Total dividends — received deductions included in line 10   |   |   |   |   |

**Part VI Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)**

| 1. Name of controlled organization | 2. Employer identification number | Exempt Controlled Organization                    |                                     |   |  |
|------------------------------------|-----------------------------------|---|-------------------------------------|---|--|
|                                    |                                   | 3. Net unrelated income (loss) (see instructions) | 4. Total of specified payments made | 5. Part of column 4 that is included in the controlling organization's gross income | 6. Deductions directly connected with income in column 5 |
| (1)                                |                                   |   |                                     |   |  |
| (2)                                |                                   |   |                                     |   |  |
| (3)                                |                                   |   |                                     |   |  |
| (4)                                |                                   |   |                                     |   |  |

**Nonexempt Controlled Organizations**

| 7. Taxable income | 8. Net unrelated income (loss) (see instructions) | 9. Total of specified payments made | 10. Part of column 9 that is included in the controlling organization's gross income | 11. Deductions directly connected with income in column 10          |
|-------------------|---|-------------------------------------|--|---|
| (1)               |   |                                     |  |   |
| (2)               |   |                                     |  |   |
| (3)               |   |                                     |  |   |
| (4)               |   |                                     |  |   |
|                   |   |                                     | Add columns 5 and 10. Enter here and on Part I, line 8, column (A).                  | Add columns 6 and 11. Enter here and on Part I, line 8, column (B). |

Totals .....

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)**

| 1. Description of income | 2. Amount of income | 3. Deductions directly connected (attach statement)                    | 4. Set-asides (attach statement) | 5. Total deductions and set-asides (add columns 3 and 4)               |
|--------------------------|---------------------|--|----------------------------------|--|
| (1)                      |                     |  |                                  |  |
| (2)                      |                     |  |                                  |  |
| (3)                      |                     |  |                                  |  |
| (4)                      |                     |  |                                  |  |
|                          |                     | Add amounts in column 2. Enter here and on Part I, line 9, column (A). |                                  | Add amounts in column 5. Enter here and on Part I, line 9, column (B). |

Totals .....

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)**

|  |   |
|--|---|
| 1 Description of exploited activity: .....   |   |
| 2 Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) .....                                    | 2 |
| 3 Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) .....                  | 3 |
| 4 Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 .....                   | 4 |
| 5 Gross income from activity that is not unrelated business income .....   | 5 |
| 6 Expenses attributable to income entered on line 5 .....  | 6 |
| 7 Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 ..... | 7 |



|   |  |             |
|---|--|-------------|
| Form <b>990-T</b>                           | <b>Schedule A Loss Carryover Calculation</b> | <b>2023</b> |
| Description: <b>RENT AND ADMIN SERVICES</b> |  |             |

|   |   |
|---|---|
| Name<br><b>ERIE COUNTY COMMUNITY FOUNDATION</b> | Taxpayer Identification Number<br><b>34-1792862</b> |
|---|---|

Unincorporated Business Income Tax Code: **541200** Activity: **ACCOUNTING, TAX PREPARATION, PAY**  
 Each activity may carryforward losses after 2018

|   |   |        |
|---|---|--------|
| 1 Activity income .....   | 1 | 64,534 |
| 2 Activity deductions .....   | 2 | 65,436 |
| 3 Activities income or loss, after deductions .....   | 3 | -902   |
| 4 Enter losses carried over to this year (no amounts prior to 2018) plus any carried-back amounts ..... | 4 | 1,175  |
| 5 Enter 80% of the amount on Line 3, if both lines 3 and 4 are positive. ....                           | 5 |        |
| 6 Take the lesser of Line 4 or Line 5. Enter here and on Line 17 of Form 990-T, Sch A, Part II .....    | 6 |        |
| 7 Remaining losses to be carried forward to 2024 (Subtract Line 6 from line 4) .....                    | 7 | 1,175  |
| 8 If line 3 is less than zero, enter that amount here as a positive number .....                        | 8 | 902    |
| 9 Total loss carried forward to 2024 (Add lines 7 and 8) .....  | 9 | 2,077  |

Electronic Filing includes the report of additional amounts for this activity

|   |    |       |
|---|----|-------|
| E1 Post-2017 loss amounts from 2022, indefinite carryover (Reported with Form 990-T, Pt IV, with above UBIT code) ..... | E1 | 1,175 |
| E2 Prior year activity losses included on Schedule A, Line 17 .....   | E2 |       |

ERIECOUNTY ERIE COUNTY COMMUNITY FOUNDATION

34-1792862

**Federal Statements**

FYE: 12/31/2023

**Form 990-T, Part IV, Line 5 - Post 2017 NOL Carryover Amounts**

| <u>Activity<br/>Description</u> | <u>UBIT Num</u> | <u>Available<br/>Carryover</u> |
|---------------------------------|-----------------|--------------------------------|
| RENT AND ADMIN SERVICES         | 541200          | \$ 1,175                       |
| TOTAL                           |                 | \$ <u>1,175</u>                |



**RENT AND ADMIN SERVICES**

**Statement 1 - Schedule A (990T), Part I, Line 12 - Other Income**

| Description        | Amount           |
|--------------------|------------------|
| ADMIN SERVICE FEES | \$ 52,500        |
| TOTAL              | \$ <u>52,500</u> |

**RENT AND ADMIN SERVICES**

**Schedule A (990T), Part IV, Line 4 - Rent Expense Information**

| Description                          | Deduction       |
|--------------------------------------|-----------------|
| 135 E WASHINGTON ROW<br>DEPRECIATION | \$ 1,866        |
| TOTAL                                | \$ <u>1,866</u> |

|   |  |             |
|---|--|-------------|
| Form <b>990/990PF</b>                   | <b>Rent Income and Deduction Worksheet</b> | <b>2023</b> |
| Description <b>135 E WASHINGTON ROW</b> |  |             |

|   |   |
|---|---|
| Name<br><b>ERIE COUNTY COMMUNITY FOUNDATION</b> | Taxpayer Identification Number<br><b>34-1792862</b> |
|---|---|

Use this summary worksheet to verify data entered for a specific activity for your rental information

|   |    |        |
|---|----|--------|
| 1. Gross rents .....                            | 1. | 13,900 |
| Expenses (see details on worksheets below):     |    |        |
| 2. Fees for services .....                      | 2. |        |
| 3. Depreciation Expense .....                   | 3. | 1,866  |
| 4. Direct Expense .....                         | 4. |        |
| 5. Total expenses. Add lines 8 through 12 ..... | 5. | 1,866  |
| 6. Net Income/Loss. Line 7 minus Line 13 .....  | 6. | 12,034 |

**Expense Details - Fees for Services:**

|                                      |  |
|--------------------------------------|--|
| Accounting .....                     |  |
| Legal .....                          |  |
| Commissions .....                    |  |
| Management .....                     |  |
| Other Professional Fees .....        |  |
| <b>Total Fees for Services</b> ..... |  |

**Expense Details - Depreciation Expense:**

|   |       |
|---|-------|
| On non-investment property .....        | 1,866 |
| On investment property .....            |       |
| Amortization .....                      |       |
| Depletion .....                         |       |
| <b>Total Depreciation Expense</b> ..... | 1,866 |

**Expense Details - Direct Expense:**

|                                   |  |
|-----------------------------------|--|
| Interest .....                    |  |
| Taxes/licenses .....              |  |
| Occupancy Expenses .....          |  |
| Repairs & Maintenance .....       |  |
| Travel/conferences/meetings ..... |  |
| Printing & Publication .....      |  |
| Advertising .....                 |  |
| Insurance .....                   |  |
| Utilities .....                   |  |
| Supplies .....                    |  |
| Other expenses .....              |  |
| <b>Total Direct Expense</b> ..... |  |

**Information is indicated for use on Form 990-T, Schedule A:**

Schedule A, UBIT Activity Code 541200 Seq # 1

- Part IV, Rent Income
- Part V, Debt Financing
- Part VI, Controlled Org Income
- Part VII, Investments for C(7)(9)(17)

**Expense Allocation to Program Service Accomplishments for 990/990E**

|                 |  |
|-----------------|--|
| First .....     |  |
| Second .....    |  |
| Third .....     |  |
| All other ..... |  |

|                   |   |             |
|-------------------|---|-------------|
| Form <b>990-T</b> | <b>Business Income Activity Summary</b> | <b>2023</b> |
|-------------------|---|-------------|

|   |   |
|---|---|
| Name<br><b>ERIE COUNTY COMMUNITY FOUNDATION</b> | Taxpayer Identification Number<br><b>34-1792862</b> |
|---|---|

**Business Activity Income (and allocation of Prior-2018 NOL)**

|  |     |
|--|-----|
| A. Total Pre-2018 Net Operating Losses Carried Forward .....               | N/A |
| B. Total Pre-2018 Net Operating Loss allocated to Sch A activities .....   | B.  |
| C. Total Pre-2018 Net Operating Loss allocated to Form 990-T, Line 6 ..... | C.  |
| D. Pre-2018 Applied (Sum of B and C) .....                                 | D.  |
| E. Pre-2018 Remaining (Line A minus Line D) .....                          | E.  |
| F. Pre-2018 Net Operating Losses Expiring this Year .....                  | F.  |
| G. Pre-2018 Net Operating Losses Carried Forward .....                     | G.  |

| Unrelated Business Income Activity with Income | Code | Net Income | Allocated Pre2018 NOL |
|--|------|------------|-----------------------|
| 1. _____                                       |      | 1. _____   |                       |
| 2. _____                                       |      | 2. _____   |                       |
| 3. _____                                       |      | 3. _____   |                       |
| 4. _____                                       |      | 4. _____   |                       |
| 5. _____                                       |      | 5. _____   |                       |
| 6. _____                                       |      | 6. _____   |                       |
| 7. _____                                       |      | 7. _____   |                       |
| 8. _____                                       |      | 8. _____   |                       |
| 9. _____                                       |      | 9. _____   |                       |
| 10. _____                                      |      | 10. _____  |                       |
| 11. _____                                      |      | 11. _____  |                       |
| 12. _____                                      |      | 12. _____  |                       |
| 13. _____                                      |      | 13. _____  |                       |
| 14. _____                                      |      | 14. _____  |                       |
| 15. All other revenue _____                    |      | 15. _____  |                       |
| 16. Total taxable income .....                 |      | 16. _____  |                       |

**Business Activity Losses**

| Unrelated Business Income Activity with Losses | Code          | Current Year Loss |
|--|---------------|-------------------|
| 1. <b>RENT AND ADMIN SERVICES</b> .....        | <b>541200</b> | 1. <b>-902</b>    |
| 2. _____                                       |               | 2. _____          |
| 3. _____                                       |               | 3. _____          |
| 4. _____                                       |               | 4. _____          |
| 5. All other activities .....                  |               | 5. _____          |
| 6. Totals .....                                |               | 6. <b>-902</b>    |

|   |                                   |                        |
|---|-----------------------------------|------------------------|
| <b>Form 990</b>   | <b>Two Year Comparison Report</b> | <b>2022 &amp; 2023</b> |
| For calendar year 2023, or tax year beginning _____, ending _____ |                                   |                        |

Name **ERIE COUNTY COMMUNITY FOUNDATION** Taxpayer Identification Number **34-1792862**

|                          |  | 2022              | 2023             | Differences      |
|--------------------------|--|-------------------|------------------|------------------|
| <b>Revenue</b>           | 1. Contributions, gifts, grants                                | 1,417,137         | 4,080,244        | 2,663,107        |
|                          | 2. Membership dues and assessments                             |                   |                  |                  |
|                          | 3. Government contributions and grants                         |                   |                  |                  |
|                          | 4. Program service revenue                                     | 41,737            | 52,500           | 10,763           |
|                          | 5. Investment income   | 1,562,244         | 1,128,424        | -433,820         |
|                          | 6. Proceeds from tax exempt bonds                              |                   |                  |                  |
|                          | 7. Net gain or (loss) from sale of assets other than inventory | -515,069          | -231,217         | 283,852          |
|                          | 8. Net income or (loss) from fundraising events                |                   |                  |                  |
|                          | 9. Net income or (loss) from gaming                            |                   |                  |                  |
|                          | 10. Net gain or (loss) on sales of inventory                   |                   |                  |                  |
|                          | 11. Other revenue  | 65,813            | 73,416           | 7,603            |
|                          | <b>12. Total revenue. Add lines 1 through 11</b>               | <b>2,571,862</b>  | <b>5,103,367</b> | <b>2,531,505</b> |
| <b>Expenses</b>          | 13. Grants and similar amounts paid                            | 2,848,251         | 2,385,694        | -462,557         |
|                          | 14. Benefits paid to or for members                            |                   |                  |                  |
|                          | 15. Compensation of officers, directors, trustees, etc.        | 92,600            | 99,750           | 7,150            |
|                          | 16. Salaries, other compensation, and employee benefits        | 291,719           | 303,657          | 11,938           |
|                          | 17. Professional fundraising fees                              |                   |                  |                  |
|                          | 18. Other professional fees                                    | 227,000           | 219,177          | -7,823           |
|                          | 19. Occupancy, rent, utilities, and maintenance                | 38,291            | 29,898           | -8,393           |
|                          | 20. Depreciation and Depletion                                 | 29,930            | 34,005           | 4,075            |
|                          | 21. Other expenses   | 198,427           | 250,573          | 52,146           |
|                          | <b>22. Total expenses. Add lines 13 through 21</b>             | <b>3,726,218</b>  | <b>3,322,754</b> | <b>-403,464</b>  |
|                          | <b>23. Excess or (Deficit). Subtract line 22 from line 12</b>  | <b>-1,154,356</b> | <b>1,780,613</b> | <b>2,934,969</b> |
| <b>Other Information</b> | 24. Total exempt revenue                                       | 2,571,862         | 5,103,367        | 2,531,505        |
|                          | 25. Total unrelated revenue                                    | 52,619            | 64,534           | 11,915           |
|                          | 26. Total excludable revenue                                   | 1,102,106         | 958,589          | -143,517         |
|                          | 27. Total assets   | 36,718,322        | 42,020,746       | 5,302,424        |
|                          | 28. Total liabilities  | 4,282,251         | 4,554,787        | 272,536          |
|                          | 29. Retained earnings  | 32,436,071        | 37,465,959       | 5,029,888        |
|                          | 30. Number of voting members of governing body                 | 22                | 22               |                  |
|                          | 31. Number of independent voting members of governing body     | 22                | 22               |                  |
|                          | 32. Number of employees  | 5                 | 4                |                  |
|                          | 33. Number of volunteers                                       | 16                | 22               |                  |

|   |                                   |                        |
|---|-----------------------------------|------------------------|
| Form <b>990T</b>  | <b>Two Year Comparison Report</b> | <b>2022 &amp; 2023</b> |
| For calendar year 2023, or tax year beginning _____, ending _____ |                                   |                        |

Name **ERIE COUNTY COMMUNITY FOUNDATION** Taxpayer Identification Number **34-1792862**

|                                     |  | 2022   | 2023  | Differences |
|-------------------------------------|--|--------|-------|-------------|
| <b>Business Taxable Income</b>      | 1. Number of unrelated business activities for this return | 1      | 1     |             |
|                                     | 2. Unrelated business taxable income from all trades       |        |       |             |
|                                     | 3. Charitable contributions                                |        |       |             |
|                                     | 4. Section 199A deduction (trusts only)                    |        |       |             |
|                                     | 5. Taxable income before NOL loss                          |        |       |             |
|                                     | 6. Net operating loss (pre-2018)                           |        |       |             |
|                                     | 7. Specific deduction                                      | 1,000  | 1,000 |             |
|                                     | <b>8. Unrelated business taxable income.</b>               |        |       |             |
| <b>Tax &amp; Credits</b>            | 9. Income tax (corporate or trust)                         |        |       |             |
|                                     | 10. Proxy tax  |        |       |             |
|                                     | 11. Other taxes  |        |       |             |
|                                     | 12. Total taxes  |        |       |             |
|                                     | 13. Other credits  |        |       |             |
|                                     | 14. General business credit                                |        |       |             |
|                                     | 15. Credit for prior year minimum tax                      |        |       |             |
|                                     | 16. Total credits  |        |       |             |
|                                     | 17. Net tax after credits                                  |        |       |             |
|                                     | 18. Recapture taxes and 965 tax                            |        |       |             |
|                                     | 19. Total Taxes  |        |       |             |
| <b>Due/Refund</b>                   | 20. Prior year overpayment and estimated tax payments      |        |       |             |
|                                     | 21. Payment made with extension                            |        |       |             |
|                                     | 22. Backup withholding and foreign withholding             |        |       |             |
|                                     | 23. Other payments   |        |       |             |
|                                     | 24. Total payments   |        |       |             |
|                                     | 25. Balance due/(Overpayment)                              |        |       |             |
|                                     | 26. Overpayment applied to next year                       |        |       |             |
|                                     | 27. Penalties  |        |       |             |
|                                     | 28. Total due/(Refund)                                     |        |       |             |
| 29. Activity Losses NOL (Post-2017) |  | -1,175 | -902  | 273         |

|   |  |                        |
|---|--|------------------------|
| Form <b>SchA</b> (9901)   | <b>Two Year Comparison for Unrelated Business Activity</b> | <b>2022 &amp; 2023</b> |
| For calendar year 2023, or tax year beginning _____, ending _____ |  |                        |

|  |   |
|--|---|
| Organization Name<br><b>ERIE COUNTY COMMUNITY FOUNDATION</b> | Taxpayer Identification Number<br><b>34-1792862</b> |
|--|---|

| Activity: <b>RENT AND ADMIN SERVICES</b> |  | Unincorporated Business Income Tax Code: <b>541200</b> |               |               |               |
|--|--|--|---------------|---------------|---------------|
|  |  | 2022   | 2023          | Differences   |               |
| <b>Revenue</b>                           | 1. Gross profit/loss on business activities .....                                  | 1.   |               |               |               |
|  | 2. Capital gains/losses .....  | 2.   |               |               |               |
|  | 3. Income/loss from partnerships and S corporations .....                          | 3.   |               |               |               |
|  | 4. Rental income (net of expense) .....  | 4.   | 10,882        | 12,034        | 1,152         |
|  | 5. Unrelated debt-financed income (net of expense) .....                           | 5.   |               |               |               |
|  | 6. Interest, and other income from controlled organizations (net of expense) ..... | 6.   |               |               |               |
|  | 7. Investment income of specific organizations (net of expense) .....              | 7.   |               |               |               |
|  | 8. Exploited exempt activity income (net of expense) .....                         | 8.   |               |               |               |
|  | 9. Advertising income (net of expense) .....                                       | 9.   |               |               |               |
|  | 10. Other income .....   | 10.  | 41,737        | 52,500        | 10,763        |
|  | <b>11. Total trade or business income. Combine lines 1 through 10</b> .....        | <b>11.</b>   | <b>52,619</b> | <b>64,534</b> | <b>11,915</b> |
| <b>Expenses</b>                          | 12. Compensation of officers, directors, and trustees .....                        | 12.  |               |               |               |
|  | 13. Other salaries and wages .....   | 13.  | 53,794        | 65,436        | 11,642        |
|  | 14. Repairs and maintenance .....  | 14.  |               |               |               |
|  | 15. Bad debts .....  | 15.  |               |               |               |
|  | 16. Interest .....   | 16.  |               |               |               |
|  | 17. Taxes and licenses .....   | 17.  |               |               |               |
|  | 18. Depreciation and Depletion .....   | 18.  |               |               |               |
|  | 19. Contributions to deferred compensation plans .....                             | 19.  |               |               |               |
|  | 20. Employee benefit programs .....  | 20.  |               |               |               |
|  | 21. Other deductions .....   | 21.  |               |               |               |
|  | <b>22. Total deductions. Add lines 12 through 22</b> .....                         | <b>22.</b>   | <b>53,794</b> | <b>65,436</b> | <b>11,642</b> |
|  | <b>23. Taxable income before deductions. Subtract line 23 from 11</b> .....        | <b>23.</b>   | <b>-1,175</b> | <b>-902</b>   | <b>273</b>    |
|  | 24. Deductible losses .....  | 24.  |               | 1,175         | 1,175         |
|  | <b>25. Unrelated business taxable income (loss)</b> .....                          | <b>25.</b>   | <b>-1,175</b> | <b>-2,077</b> | <b>-902</b>   |

Form **990**

**Tax Return History**

Name

**ERIE COUNTY COMMUNITY FOUNDATION**

|   | 2019              | 2020              | 2021              | 2022              |            |
|---|-------------------|-------------------|-------------------|-------------------|------------|
| Contributions, gifts, grants .....      | 1,647,475         | 3,361,802         | 9,381,695         | 1,417,137         | 4,         |
| Membership dues .....                   |                   |                   |                   |                   |            |
| Program service revenue .....           | 12,265            | 8,987             | 24,438            | 41,737            |            |
| Capital gain or loss .....              | 14,184            | -57,786           | 406,402           | -515,069          | -          |
| Investment income .....                 | 804,003           | 672,278           | 2,724,250         | 1,562,244         | 1,         |
| Fundraising revenue (income/loss) ..... |                   |                   |                   |                   |            |
| Gaming revenue (income/loss) .....      |                   |                   |                   |                   |            |
| Other revenue .....                     | 52,240            | 73,032            | 91,661            | 65,813            |            |
| <b>Total revenue .....</b>              | <b>2,530,167</b>  | <b>4,058,313</b>  | <b>12,628,446</b> | <b>2,571,862</b>  | <b>5,</b>  |
| Grants and similar amounts paid .....   | 1,128,267         | 1,096,641         | 1,383,083         | 2,848,251         | 2,         |
| Benefits paid to or for members .....   |                   |                   |                   |                   |            |
| Compensation of officers, etc. ....     | 75,952            | 80,073            | 84,990            | 92,600            |            |
| Other compensation .....                | 191,128           | 197,696           | 241,422           | 291,719           |            |
| Professional fees .....                 | 136,656           | 153,642           | 213,639           | 227,000           |            |
| Occupancy costs .....                   | 53,595            | 55,009            | 54,595            | 38,291            |            |
| Depreciation and depletion .....        | 39,838            | 40,519            | 30,316            | 29,930            |            |
| Other expenses .....                    | 139,219           | 151,772           | 160,473           | 198,427           |            |
| <b>Total expenses .....</b>             | <b>1,764,655</b>  | <b>1,775,352</b>  | <b>2,168,518</b>  | <b>3,726,218</b>  | <b>3,</b>  |
| <b>Excess or (Deficit) .....</b>        | <b>765,512</b>    | <b>2,282,961</b>  | <b>10,459,928</b> | <b>-1,154,356</b> | <b>1,</b>  |
| <b>Total exempt revenue .....</b>       | <b>2,530,167</b>  | <b>4,058,313</b>  | <b>12,628,446</b> | <b>2,571,862</b>  | <b>5,</b>  |
| <b>Total unrelated revenue .....</b>    | <b>12,265</b>     | <b>8,987</b>      | <b>24,438</b>     | <b>52,619</b>     |            |
| <b>Total excludable revenue .....</b>   | <b>870,427</b>    | <b>687,524</b>    | <b>3,222,313</b>  | <b>1,102,106</b>  |            |
| <b>Total Assets .....</b>               | <b>27,516,188</b> | <b>32,114,176</b> | <b>43,609,208</b> | <b>36,718,322</b> | <b>42,</b> |
| <b>Total Liabilities .....</b>          | <b>3,274,391</b>  | <b>3,638,633</b>  | <b>4,000,644</b>  | <b>4,282,251</b>  | <b>4,</b>  |
| <b>Net Fund Balances .....</b>          | <b>24,241,797</b> | <b>28,475,543</b> | <b>39,608,564</b> | <b>32,436,071</b> | <b>37,</b> |

Form **990T**

**Tax Return History**

Name

**ERIE COUNTY COMMUNITY FOUNDATION**

\* Income shown net of expenses

|  | 2019          | 2020 | 2021 | 2022 |
|--|---------------|------|------|------|
| Business activity profit/loss .....              |               |      |      |      |
| Capital gains/losses .....                       |               |      |      |      |
| Partner and S Corp gain/loss .....               |               |      |      |      |
| Rental income* .....                             |               |      |      |      |
| Debt-financed income* .....                      |               |      |      |      |
| Controlled organizations income/interest* .....  |               |      |      |      |
| Investment income, specific organizations* ..... |               |      |      |      |
| Exploited exempt activity income* .....          |               |      |      |      |
| Other income .....                               | <b>12,265</b> |      |      |      |
| <b>Total trade or business income.</b> .....     | <b>12,265</b> |      |      |      |
| Compensation of officers, ect. ....              |               |      |      |      |
| Other salaries and wages .....                   | <b>12,265</b> |      |      |      |
| Repairs and maintenance .....                    |               |      |      |      |
| Bad debts .....                                  |               |      |      |      |
| Interest .....                                   |               |      |      |      |
| Taxes and licenses .....                         |               |      |      |      |
| Depreciation and Depletion .....                 |               |      |      |      |
| Deferred compensation plans .....                |               |      |      |      |
| Employee benefit programs .....                  |               |      |      |      |



Form **990T**

**Tax Return History**

Name

**ERIE COUNTY COMMUNITY FOUNDATION**

|   | 2019  | 2020  | 2021  | 2022  |
|---|-------|-------|-------|-------|
| Other deductions .....                                    |       |       |       |       |
| <b>Net income (first activity, year 2019 &amp; prior)</b> |       |       |       |       |
| UBTI from all trades .....                                | 0     | 0     | 0     | 0     |
| Charitable contributions .....                            |       |       |       |       |
| Net operating loss deduction .....                        |       |       |       |       |
| Specific deduction .....                                  | 1,000 | 1,000 | 1,000 | 1,000 |
| Section 199A deduction (trusts) .....                     |       |       |       |       |
| <b>Income after deductions</b>                            |       |       |       |       |
| Income tax (corporate or trust) .....                     |       |       |       |       |
| Other taxes .....   |       |       |       |       |
| <b>Total taxes</b>  |       |       |       |       |
| General business credit .....                             |       |       |       |       |
| Other credits .....                                       |       |       |       |       |
| <b>Net tax after credits</b>                              |       |       |       |       |
| Estimated tax payments .....                              |       |       |       |       |
| Other payments .....                                      |       |       |       |       |
| <b>Balance due /Overpayment</b> .....                     |       |       |       |       |

ERIECOUNTY ERIE COUNTY COMMUNITY FOUNDATION

34-1792862

**Federal Statements**

FYE: 12/31/2023

**Taxable Interest on Investments**

| <u>Description</u>     | <u>Amount</u>       | <u>Unrelated Business</u> | <u>Exclusion Code</u> | <u>Postal Code</u> | <u>Acquired after 6/30/75</u> | <u>US Obs (\$ or %)</u> |
|------------------------|---------------------|---------------------------|-----------------------|--------------------|-------------------------------|-------------------------|
| INTEREST AND DIVIDENDS | \$ 1,128,424        |                           | 14                    |                    |                               |                         |
| TOTAL                  | <u>\$ 1,128,424</u> |                           |                       |                    |                               |                         |

ERIECOUNTY ERIE COUNTY COMMUNITY FOUNDATION

34-1792862

**Federal Statements**

FYE: 12/31/2023

**Schedule A, Part II - Unusual Grants**

| Name                                | Date     | Amount              | Description |
|-------------------------------------|----------|---------------------|-------------|
| JENNIFER FINDLEY                    | 12/31/23 | \$ 1,005,000        |             |
| ST PAUL EVANGELICAL LUTHERAN CHURCH | 12/31/23 | 813,200             |             |
| TOTAL                               |          | \$ <u>1,818,200</u> |             |

**Schedule A, Part II, Line 1(e)**

| Description          | Amount          |
|----------------------|-----------------|
|                      | \$ 4,080        |
| LESS: UNUSUAL GRANTS | -1,818          |
| TOTAL                | \$ <u>2,262</u> |

ERIECOUNTY ERIE COUNTY COMMUNITY FOUNDATION

34-1792862

**Federal Statements**

FYE: 12/31/2023

**Schedule A. Part II. Line 5 - Excess Gifts**

| <u>Donor Name</u>                    | <u>Total</u>        | <u>Excess</u>       |
|--------------------------------------|---------------------|---------------------|
| FROST-PARKER ESTATE                  | \$                  | \$                  |
| RICHARD COLLINGWOOD                  | 101,961             |                     |
| ADELE KOVANIC LIVING TRUST           | 112,500             |                     |
| JOHN BACON                           | 40,000              |                     |
| DORN FOUNDATION DAF                  | 50,000              |                     |
| RANDOLPH & ESTELLE DORN FOUNDATION   | 1,672,304           | 1,334,943           |
| FIRELANDS REGIONAL MEDICAL CENTER    | 10,000              |                     |
| KATHLEEN FLOYD                       |                     |                     |
| MARILYN KOBY ESTATE                  | 75,679              |                     |
| PETER MELLIO                         |                     |                     |
| SANDUSKY FIRELANDS ALZHEIMER         |                     |                     |
| SANDUSKY STATE THEATRE               | 13,100              |                     |
| MAPLE CITY BUILDERS                  |                     |                     |
| ARLENE C STOCKHAM                    |                     |                     |
| MCBRIDE ESTATE                       |                     |                     |
| EDWARD BEER                          | 25,000              |                     |
| NANCY AND KENNETH BLISS FUND         | 25,000              |                     |
| DAVID AND SANDRA FOSTER              | 30,000              |                     |
| ROBERT JACOBS                        | 397,164             | 59,803              |
| RANDY KOCH                           | 41,389              |                     |
| MYLANDER FOUNDATION                  | 108,333             |                     |
| CIVISTA BANK                         | 150,000             |                     |
| HURON EDUCATION FOUNDATION           | 213,717             |                     |
| YOUNG & JAE HONG                     | 102,737             |                     |
| RITTER PUBLIC LIBRARY FOUNDATION     | 25,000              |                     |
| BRETT CHARVILLE                      | 80,000              |                     |
| COLLECTORS UNIVERSE                  | 131,245             |                     |
| LAURENCE & KAREN BETTCHER            | 2,362,382           | 2,025,021           |
| ESTATE OF VAL JOSEPH COSTANTINO      | 591,448             | 254,087             |
| CEDAR FAIR CHARITIES                 | 200,000             |                     |
| HILDEBRANDT, MARIE HORTICULTURE FUND | 52,900              |                     |
| KENNETH BLISS                        | 30,000              |                     |
| RHONDA WATT                          | 54,483              |                     |
| REBECCA CZARNIK                      |                     |                     |
| ROBERT WENSINK                       | 30,000              |                     |
| TOTAL                                | <u>\$ 6,726,342</u> | <u>\$ 3,673,854</u> |

ERIECOUNTY ERIE COUNTY COMMUNITY FOUNDATION

34-1792862

FYE: 12/31/2023

**Federal Statements**

**Schedule A, Part II, Line 8(e)**

| Description            | Amour           |
|------------------------|-----------------|
| INTEREST AND DIVIDENDS | \$ 1,128        |
| TOTAL                  | <u>\$ 1,128</u> |

**Schedule A, Part II, Line 9(e)**

| Description          | Amour        |
|----------------------|--------------|
| ADMIN SERVICE FEES   | \$ 52        |
| 135 E WASHINGTON ROW | 12           |
| LESS: DEDUCTIONS     | <u>-66</u>   |
| TOTAL                | <u>\$ -1</u> |

**Schedule A, Part II, Line 12 - Current year**

| Description              | Amour        |
|--------------------------|--------------|
| C.R.U.T'S & GIFT ANNUITY | \$ 2         |
| ADMIN FEE REVENUE        | 52           |
| OTHER INCOME             | <u>6</u>     |
| TOTAL                    | <u>\$ 61</u> |

### Forms 990 / 990-EZ Return Summary

For calendar year 2023, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

**34-1792862**

#### ERIE COUNTY COMMUNITY FOUNDATION

|  |                  |                                 |
|--|------------------|---------------------------------|
| <b>Net Asset / Fund Balance at Beginning of Year</b> |                  | <u><b>32,436,071</b></u>        |
| <b>Revenue</b>                                       |                  |                                 |
| Contributions  | <u>4,080,244</u> |                                 |
| Program service revenue                              | <u>52,500</u>    |                                 |
| Investment income                                    | <u>1,128,424</u> |                                 |
| Capital gain / loss                                  | <u>-231,217</u>  |                                 |
| Fundraising / Gaming:                                |                  |                                 |
| Gross revenue _____                                  |                  |                                 |
| Direct expenses _____                                |                  |                                 |
| Net income _____                                     |                  |                                 |
| Other income   | <u>73,416</u>    |                                 |
| <b>Total revenue</b>                                 |                  | <u><b>5,103,367</b></u>         |
| <b>Expenses</b>                                      |                  |                                 |
| Program services                                     | <u>2,843,092</u> |                                 |
| Management and general                               | <u>274,154</u>   |                                 |
| Fundraising  | <u>205,508</u>   |                                 |
| <b>Total expenses</b>                                |                  | <u><b>3,322,754</b></u>         |
| <b>Excess / (deficit)</b>                            |                  | <u><b>1,780,613</b></u>         |
| <b>Changes</b>                                       |                  | <u><b>3,249,275</b></u>         |
| <b>Net Asset / Fund Balance at End of Year</b>       |                  | <u><u><b>37,465,959</b></u></u> |

| Reconciliation of Revenue              |                                |
|--|--------------------------------|
| Total revenue per financial statements | <u>8,145,099</u>               |
| Less:                                  |                                |
| Unrealized gains                       | <u>3,249,275</u>               |
| Donated services                       | _____                          |
| Recoveries                             | _____                          |
| Other                                  | _____                          |
| Plus:                                  |                                |
| Investment expenses                    | _____                          |
| Other                                  | <u>207,543</u>                 |
| <b>Total revenue per return</b>        | <u><u><b>5,103,367</b></u></u> |

| Reconciliation of Expenses              |                                |
|---|--------------------------------|
| Total expenses per financial statements | <u>3,115,211</u>               |
| Less:                                   |                                |
| Donated services                        | _____                          |
| Prior year adjustments                  | _____                          |
| Losses                                  | _____                          |
| Other                                   | _____                          |
| Plus:                                   |                                |
| Investment expenses                     | _____                          |
| Other                                   | <u>207,543</u>                 |
| <b>Total expenses per return</b>        | <u><u><b>3,322,754</b></u></u> |

| Balance Sheet     |                                 |                                 |                                |
|-------------------|---------------------------------|---------------------------------|--------------------------------|
|                   | Beginning                       | Ending                          | Differences                    |
| Assets            | <u>36,718,322</u>               | <u>42,020,746</u>               |                                |
| Liabilities       | <u>4,282,251</u>                | <u>4,554,787</u>                |                                |
| <b>Net assets</b> | <u><u><b>32,436,071</b></u></u> | <u><u><b>37,465,959</b></u></u> | <u><u><b>5,029,888</b></u></u> |

#### Miscellaneous Information

Amended return \_\_\_\_\_  
 Return / extended due date 11/15/24  
 Failure to file penalty \_\_\_\_\_

## Filing Instructions

### ERIE COUNTY COMMUNITY FOUNDATION

#### Exempt Organization Tax Return

#### Taxable Year Ended December 31, 2023

**Date Due:** November 15, 2024

**Remittance:** None is required. Your Form 990 for the tax year ended 12/31/23 shows no balance due.

**Signature:** You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned to:

Wilging, Roush & Parsons CPAs  
11 E Main St.  
Shelby, OH 44875-1215

***Important:*** Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.

**Other:** Your return is being filed electronically with the IRS and is not required to be mailed. If you Mail a paper copy of your return to the IRS it will delay the processing of your return.

Form **8879-TE**

**IRS E-file Signature Authorization  
for a Tax Exempt Entity**

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

For calendar year 2023, or fiscal year beginning ..... 2023, and ending ..... 20 .....

**Do not send to the IRS. Keep for your records.  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**

**2023**

Name of filer

**ERIE COUNTY COMMUNITY FOUNDATION**

EIN or SSN

**34-1792862**

Name and title of officer or person subject to tax **ELIZABETH MAIDEN  
EXECUTIVE DIRECTOR**

**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

|  |  |           |
|--|--|-----------|
| 1a Form 990 check here <input type="checkbox"/>              | b Total revenue, if any (Form 990, Part VIII, column (A), line 12) .....     | 1b _____  |
| 2a Form 990-EZ check here <input type="checkbox"/>           | b Total revenue, if any (Form 990-EZ, line 9) .....                          | 2b _____  |
| 3a Form 1120-POL check here <input type="checkbox"/>         | b Total tax (Form 1120-POL, line 22) .....                                   | 3b _____  |
| 4a Form 990-PF check here <input type="checkbox"/>           | b Tax based on investment income (Form 990-PF, Part V, line 5) .....         | 4b _____  |
| 5a Form 8868 check here <input type="checkbox"/>             | b Balance due (Form 8868, line 3c) .....                                     | 5b _____  |
| 6a Form 990-T check here <input checked="" type="checkbox"/> | b Total tax (Form 990-T, Part III, line 4) .....                             | 6b _____  |
| 7a Form 4720 check here <input type="checkbox"/>             | b Total tax (Form 4720, Part III, line 1) .....                              | 7b _____  |
| 8a Form 5227 check here <input type="checkbox"/>             | b FMV of assets at end of tax year (Form 5227, Item D) .....                 | 8b _____  |
| 9a Form 5330 check here <input type="checkbox"/>             | b Tax due (Form 5330, Part II, line 19) .....                                | 9b _____  |
| 10a Form 8038-CP check here <input type="checkbox"/>         | b Amount of credit payment requested (Form 8038-CP, Part III, line 22) ..... | 10b _____ |

**Part II Declaration and Signature Authorization of Officer or Person Subject to Tax**

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize **WILGING, ROUSH & PARSONS CPAS** to enter my PIN **92862** as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax \_\_\_\_\_

Date **11/07/24**

**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**34909307239**

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **TODD A PARSONS**

Date **11/07/24**

**ERO Must Retain This Form — See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8879-TE** (2023)



### Form 990-T Return Summary

For calendar year 2023, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

**34-1792862**

#### ERIE COUNTY COMMUNITY FOUNDATION

|  |                       |              |                |
|--|-----------------------|--------------|----------------|
| <b>Income &amp; Losses (Form 990-T, Sch A)</b>   | <b># of Schedules</b> | <u>1</u>     |                |
| Income from all activities   |                       |              |                |
| Losses from all activities   |                       | <u>-902</u>  |                |
| <b>Unrelated business taxable income from all trades</b>   |                       |              |                |
| <b>Income Adjustments (Form 990-T, Part I)</b>   |                       |              |                |
| Disallowed fringe benefits   |                       |              |                |
| Charitable contributions   |                       |              |                |
| Net operating loss (prior to 2018)   |                       |              |                |
| Specific deduction   |                       | <u>1,000</u> |                |
| Section 199A Deduction (Trusts Only)   |                       |              |                |
| <b>Total adjustments</b>   |                       |              | <u>(1,000)</u> |
| <b>Unrelated business taxable income</b>   |                       |              |                |
| <b>Taxes &amp; Credits (Form 990-T, Part II and III)</b>   |                       |              |                |
| Regular tax  |                       |              |                |
| Other tax: <input type="checkbox"/> Proxy <input type="checkbox"/> AMT <input type="checkbox"/> Facilities |                       |              |                |
| <b>Tax Due</b>   |                       |              |                |
| Foreign tax credit and other credits   |                       |              |                |
| General business credits   |                       |              |                |
| Prior year minimum tax credit  |                       |              |                |
| <b>Total nonrefundable credits</b>   |                       |              |                |
| Other taxes  |                       |              |                |
| <b>Total tax</b>   |                       |              |                |
| <b>Payments &amp; Penalties</b>  |                       |              |                |
| Estimated tax payments and Tax withheld  |                       |              |                |
| Paid with extension  |                       |              |                |
| Refundable credits and other payments  |                       |              |                |
| <b>Payments</b>  |                       |              |                |
| <b>Net tax due</b>   |                       |              |                |
| Estimated tax penalty  |                       |              |                |
| Interest on late payments  |                       |              |                |
| Failure to file penalty  |                       |              |                |
| Failure to pay penalty   |                       |              |                |
| <b>Penalties</b>   |                       |              |                |
| <b>Balance due</b>   |                       |              |                |
| Total overpayment  |                       |              |                |
| Overpayment applied to next year's tax   |                       |              |                |
| <b>Refund</b>  |                       |              |                |

**Next Year's Estimates**

|              |       |
|--------------|-------|
| 1st quarter  | _____ |
| 2nd quarter  | _____ |
| 3rd quarter  | _____ |
| 4th quarter  | _____ |
| <b>Total</b> | _____ |

**Miscellaneous Information**

Amended return  
Return / extended due date 11/15/24

### Form 990-T Return Summary

For calendar year 2023, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

**34-1792862**

#### ERIE COUNTY COMMUNITY FOUNDATION

|  |                       |              |                |
|--|-----------------------|--------------|----------------|
| <b>Income &amp; Losses (Form 990-T, Sch A)</b>   | <b># of Schedules</b> | <u>1</u>     |                |
| Income from all activities   |                       |              |                |
| Losses from all activities   |                       | <u>-902</u>  |                |
| <b>Unrelated business taxable income from all trades</b>   |                       |              |                |
| <b>Income Adjustments (Form 990-T, Part I)</b>   |                       |              |                |
| Disallowed fringe benefits   |                       |              |                |
| Charitable contributions   |                       |              |                |
| Net operating loss (prior to 2018)   |                       |              |                |
| Specific deduction   |                       | <u>1,000</u> |                |
| Section 199A Deduction (Trusts Only)   |                       |              |                |
| <b>Total adjustments</b>   |                       |              | <u>(1,000)</u> |
| <b>Unrelated business taxable income</b>   |                       |              | <u>_____</u>   |
| <b>Taxes &amp; Credits (Form 990-T, Part II and III)</b>   |                       |              |                |
| Regular tax  |                       |              |                |
| Other tax: <input type="checkbox"/> Proxy <input type="checkbox"/> AMT <input type="checkbox"/> Facilities |                       |              |                |
| <b>Tax Due</b>   |                       |              | <u>_____</u>   |
| Foreign tax credit and other credits   |                       |              |                |
| General business credits   |                       |              |                |
| Prior year minimum tax credit  |                       |              |                |
| <b>Total nonrefundable credits</b>   |                       |              | <u>_____</u>   |
| Other taxes  |                       |              |                |
| <b>Total tax</b>   |                       |              | <u>_____</u>   |
| <b>Payments &amp; Penalties</b>  |                       |              |                |
| Estimated tax payments and Tax withheld  |                       |              |                |
| Paid with extension  |                       |              |                |
| Refundable credits and other payments  |                       |              |                |
| <b>Payments</b>  |                       |              | <u>_____</u>   |
| <b>Net tax due</b>   |                       |              | <u>_____</u>   |
| Estimated tax penalty  |                       |              |                |
| Interest on late payments  |                       |              |                |
| Failure to file penalty  |                       |              |                |
| Failure to pay penalty   |                       |              |                |
| <b>Penalties</b>   |                       |              | <u>_____</u>   |
| <b>Balance due</b>   |                       |              | <u>_____</u>   |
| Total overpayment  |                       |              | <u>_____</u>   |
| Overpayment applied to next year's tax   |                       |              | <u>_____</u>   |
| <b>Refund</b>  |                       |              | <u>_____</u>   |

**Next Year's Estimates**

|              |              |
|--------------|--------------|
| 1st quarter  | _____        |
| 2nd quarter  | _____        |
| 3rd quarter  | _____        |
| 4th quarter  | _____        |
| <b>Total</b> | <u>_____</u> |

**Miscellaneous Information**

Amended return  
Return / extended due date 11/15/24

**IRS E-file Signature Authorization  
for a Tax Exempt Entity**

For calendar year 2023, or fiscal year beginning ....., 2023, and ending ....., 20 .....

**2023**

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.  
Go to [www.irs.gov/Form8879TE](http://www.irs.gov/Form8879TE) for the latest information.**

Name of filer

**ERIE COUNTY COMMUNITY FOUNDATION**

EIN or SSN

**34-1792862**

Name and title of officer or person subject to tax **ELIZABETH MAIDEN  
EXECUTIVE DIRECTOR**

**Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

|                             |                                     |  |     |
|-----------------------------|-------------------------------------|--|-----|
| 1a Form 990 check here      | <input type="checkbox"/>            | b Total revenue, if any (Form 990, Part VIII, column (A), line 12)     | 1b  |
| 2a Form 990-EZ check here   | <input type="checkbox"/>            | b Total revenue, if any (Form 990-EZ, line 9)                          | 2b  |
| 3a Form 1120-POL check here | <input type="checkbox"/>            | b Total tax (Form 1120-POL, line 22)                                   | 3b  |
| 4a Form 990-PF check here   | <input type="checkbox"/>            | b Tax based on investment income (Form 990-PF, Part V, line 5)         | 4b  |
| 5a Form 8868 check here     | <input type="checkbox"/>            | b Balance due (Form 8868, line 3c)                                     | 5b  |
| 6a Form 990-T check here    | <input checked="" type="checkbox"/> | b Total tax (Form 990-T, Part III, line 4)                             | 6b  |
| 7a Form 4720 check here     | <input type="checkbox"/>            | b Total tax (Form 4720, Part III, line 1)                              | 7b  |
| 8a Form 5227 check here     | <input type="checkbox"/>            | b FMV of assets at end of tax year (Form 5227, Item D)                 | 8b  |
| 9a Form 5330 check here     | <input type="checkbox"/>            | b Tax due (Form 5330, Part II, line 19)                                | 9b  |
| 10a Form 8038-CP check here | <input type="checkbox"/>            | b Amount of credit payment requested (Form 8038-CP, Part III, line 22) | 10b |

**Part II Declaration and Signature Authorization of Officer or Person Subject to Tax**

Under penalties of perjury, I declare that  I am an officer of the above entity or  I am a person subject to tax with respect to (name of entity) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

I authorize **WILGING, ROUSH & PARSONS CPAS** to enter my PIN **92862** as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax *[Signature]* Date **11/07/24**

**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**34909307239**  
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **TODD A PARSONS** Date **11/07/24**

**ERO Must Retain This Form — See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**



Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0074

|                    |                    |
|--------------------|--------------------|
| Notice             | CP211A             |
| Tax period         | December 31, 2023  |
| Notice date        | June 3, 2024       |
| Employer ID number | 34-1792862         |
| To contact us      | Phone 877-829-5500 |
| Page 1 of 1        |                    |

268817.587382.156609.17122 1 AB 0.547 372



THE ERIE COUNTY COMMUNITY  
% MARY JANE S HILL  
135 EAST WASHINGTON ROW  
SANDUSKY OH 44870



268817

Important information about your December 31, 2023, Form 990T

## We approved your Form 8868, Application for Automatic Extension of Time To File an Exempt Organization Return

We approved the Form 8868 for your December 31, 2023, Form 990T, Exempt Organization Business Income Tax Return. Your new due date is November 15, 2024.

---

### What you need to do

File your December 31, 2023, Form 990T by November 15, 2024, electronically. The IRS will not accept Form 990T filed on paper for tax years ending on or after July 31, 2020.

You may use software offered by visiting [IRS.gov/eomefproviders](https://www.irs.gov/eomefproviders).

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### Additional information

- Visit [IRS.gov/cp211a](https://www.irs.gov/cp211a).
- Go to [IRS.gov/charities](https://www.irs.gov/charities) or call 877-829-5500 to learn more about electronic filing requirements.
- Keep this notice for your records.