

COPY

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

2013Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2013 calendar year, or tax year beginning 1/1/2013 and ending 12/31/2013

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization PUERTO RICO COMMUNITY FOUNDATION, INC
 Doing Business As
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
PO BOX 70362
 City or town State ZIP code
SAN JUAN PR 00938-8362
 Foreign country name Foreign province/state/county Foreign postal code
Puerto Rico

D Employer identification number
86-0413230

E Telephone number
(787) 721-1037

G Gross receipts \$ 3,823,127

F Name and address of principal officer:
DR. NELSON COLON TARRATS PO BOX 70362, SAN JUAN, PR PUE

H (a) Is this a group return for subordinates? ☐ Yes ☒ No
 (b) Are all subordinates included? ☐ Yes ☒ No
 If "No," attach a list. (see instructions)

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (Insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: http://www.fcpr.org/

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1984

M State of legal domicile: PR

Part I Summary

1 Briefly describe the organization's mission or most significant activities: TO DEVELOP THE CAPABILITIES OF POOR COMMUNITIES IN PUERTO RICO TO THEY ARE ABLE TO SOCIALLY TRANSFORM THEMSELVE AND ACHIEVE ECONOMIC SUFFICIENCY

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a) 3 15

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 15

5 Total number of individuals employed in calendar year 2013 (Part V, line 2a) 5 15

6 Total number of volunteers (estimate if needed) 6 0

7a Total unrelated business revenue from Part VIII, column (A), line 12 7a 0

7b Net unrelated business taxable income from Form 990-T, line 24 7b 0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	1,502,087	3,283,981
9 Program service revenue (Part VIII, line 2g)		0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	599,298	528,622
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8, 9, 10, and 11e)	17,973	12,524
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,119,358	3,823,127
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,367,365	1,914,934
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,079,275	1,045,526
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) <u>380,425</u>		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	573,367	640,620
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	3,020,007	3,601,080
19 Revenue less expenses. Subtract line 18 from line 12	-900,649	222,047

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	26,002,495	29,006,577
21 Total liabilities (Part X, line 26)	1,094,339	1,285,978
22 Net assets or fund balances. Subtract line 21 from line 20	24,908,156	27,740,599

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
 Signature of officer NOELIA MARIN Date 8/14/2014
 Type or print name and title FINANCE DIRECTOR

Paid Preparer Use Only
 Print/Type preparer's name JUAN A. VAZQUEZ Preparer's signature SELF-PREPARED RETURN Date 8/14/14 Check ☒ if self-employed PTIN P01278277
 Firm's name JUAN A. VAZQUEZ, CPA Firm's EIN 66-0737613
 Firm's address BOL 9090 VERDE, PR. 00726 Phone no.

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ NoFor Paperwork Reduction Act Notice, see the separate instructions.
HTA

Form 990 (2013)

Part III**Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III. ☒ **X****1** Briefly describe the organization's mission:

TO DEVELOP THE CAPABILITIES OF POOR COMMUNITIES IN PUERTO RICO TO THEY ARE ABLE TO SOCIALLY TRANSFORM THEMSELVE AND ACHIEVE ECONOMIC SUFFICIENCY

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

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

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

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

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

4a (Code:) (Expenses \$ 824,333 including grants of \$ 9,500) (Revenue \$ 2,175,209)
 EDUCATIONAL PROGRAM: THE DEVELOPMENT OF SCHOOL COMMUNITIES IS AN ESSENTIAL PART OF THE FOUNDATION MISSIONS. THE FOUNDATION BELIEVE THAT EDUCATION IN THE CORNERSTONE FOR PERSONAL AND SOCIAL DEVELOPMENT. THE FOUNDATION PERCEIVE EDUCATION AS A SOCIAL ACTION ACTION OF INDEPENDENCE AND COLLECTIVE RESPONSABILITY. THE ACCOMPLISHMENT OF SIGNIFICANT ACHIVEMENT AND THE INCREASE OF STUDENT ACADEMIC PERFORMANCE WILL BE THE RESULT OF THE COLABORATION BETWEEN THE PUBLIC, PRIVATE AND NON PROFIT SECTOR. THIS IS THE CLIMATE OF COLABORATION AMONG DIFFERENT SECTOR PROMOTED BY THE FOUNDATION TO FACILITATE LONG TERM AND ONGOING SUPPORT OF SCHOOL IMPROVEMENT AT THE MIDDLE SCHOC LEVEL.

4b (Code:) (Expenses \$ 365,801 including grants of \$ 62,300) (Revenue \$ 260,132)
 ECONOMIC COMMUNITY DEVELOPMENT PROGRAM: SUPPORT THE DEVELOPMENT OF ECONOMIC ACTIVITY IN ECONOI THROUGH THE ENHACEMENT OF THE LEADERSHIP AND ADMINISTRATIVE CAPABILITIES OF VARIOS ECONOMIC DEVELOPMENT CENTERS THROUGHT PUERTO RICO THROUGH A CONSORTIUM OF VARIOS LOCAL BANKS.

4c (Code:) (Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)
 HOUSING COMMUNITY PROGRAM: SUPPORT THE DEVELOPMENT OF MODERATE AND LOW-INCOME HOUSING THROUG ENHANCEMENT AND ADMINISTRATIVE CAPABILITIES OF NON-PROFIT COMMUNITY BASED ORGANIZATION.

4d Other program services. (Describe in Schedule O.)

(Expenses \$ 1,201,099 including grants of \$ 1,130,867) (Revenue \$ 839,850)

4e Total program service expenses **2,391,233**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a X	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b	X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c	X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21 X	
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	X
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	X
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34 X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38 X	

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a	0
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a	15
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b	X
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country: ▶ See instructions for filing requirements for FinCen Form 114, Report of Foreign Bank and Financial Accounts (FBAR)		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	X
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	X
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	X
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	X
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	X
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	X
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders.	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	X
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state?	13a	X
Note. See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c	Enter the amount of reserves on hand.	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	X

Part VI

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

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 15		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b Enter the number of voting members included in line 1a, above, who are independent	1b 15		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **PR**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **NOELIA MARIN** (787) 721-1037
Ponce de Leon # 1719, SAN JUAN, PR 00909-1905 Puerto Rico

Part VII**Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☒**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RENE PINTO LUGO PRESIDENTE	12.00	X		X						
(2) CESAR A/ REY HERNANDEZ VICE PRESIDENTE	4.00	X		X						
(3) AIDA TORRES CRUZ SECRETARY	4.00	X		X						
(4) CARLOS H. DEL RIO SUB TESORERO	4.00	X		X						
(5) ANTONIO ESCUDERO VIERA TREASURER	4.00	X		X						
(6) RUBEN MORALES RIVERA TRUSTEE	4.00	X		X						
(7) ANGEL L. SAEZ LOPEZ, CPA TRUSTEE	4.00	X		X						
(8) ROBERTO PAGAN TRUSTEE	4.00	X		X						
(9) JUSTO MENDEZ ARAMBURU TRUSTEE	4.00	X		X						
(10) VICTOR GARCIA SAN INOCENCIO TRUSTEE	4.00	X		X						
(11) VICTOR RIVERA HERNANDEZ TRUSTEE	4.00	X		X						
(12) MANUEL ANGEL MORALES TRUSTEE	4.00	X		X						
(13) MARIA DOLORES FERNOS TRUSTEE	4.00	X		X						
(14) ANITZA COX MARRERO TRUSTEE	4.00	X		X						

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) NELSON COLON TARRATS EXECUTIVE PRESIDENT	40.00	X		X	X	X		138,100	0	55,000
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Sub-total								138,100	0	55,000
c Total from continuation sheets to Part VII, Section A								0	0	0
d Total (add lines 1b and 1c)								138,100	0	55,000

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

- 3** Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual **3** X
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual **4** X
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person **5** X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	0	

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII. ☐

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a 0			
	b	Membership dues	1b 0			
	c	Fundraising events	1c 0			
	d	Related organizations	1d 0			
	e	Government grants (contributions)	1e 0			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 3,283,981			
	g	Noncash contributions included in lines 1a-1f: \$ 8,789				
	h	Total. Add lines 1a-1f	3,283,981			
Program Service Revenue	2a		Business Code			
	b		0			
	c		0			
	d		0			
	e		0			
	f	All other program service revenue	0			
	g	Total. Add lines 2a-2f	0			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		526,622	526,622	
	4	Income from investment of tax-exempt bond proceeds		0		
	5	Royalties		0		
	6a	Gross rents	(i) Real (ii) Personal			
	b	Less: rental expenses				
	c	Rental income or (loss)	0 0			
	d	Net rental income or (loss)		0		
	7a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
	b	Less: cost or other basis and sales expenses		0 0		
	c	Gain or (loss)	0 0			
	d	Net gain or (loss)		0		
	8a	Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18	a 0			
	b	Less: direct expenses	b 0			
	c	Net income or (loss) from fundraising events		0		
	9a	Gross income from gaming activities. See Part IV, line 19	a 0			
	b	Less: direct expenses	b 0			
	c	Net income or (loss) from gaming activities		0		
10a	Gross sales of inventory, less returns and allowances	a 0				
b	Less: cost of goods sold	b 0				
c	Net income or (loss) from sales of inventory		0			
Miscellaneous Revenue			Business Code			
11a	Other Support		12,524	12,524		
b		0			
c		0			
d	All other revenue		0			
e	Total. Add lines 11a-11d		12,524			
12	Total revenue. See instructions.		3,823,127	539,146	0	0

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21	1,202,667	1,202,667		
2	Grants and other assistance to individuals in the United States. See Part IV, line 22	712,267	712,267		
3	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	138,100	27,620	27,620	82,860
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	545,470	258,694	158,181	128,595
7	Other salaries and wages	0			
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	53,740	18,215	19,179	16,346
9	Other employee benefits	240,419	104,949	74,007	61,463
10	Payroll taxes	67,797	25,828	18,794	23,175
11	Fees for services (non-employees):				
a	Management	0			
b	Legal	7,786	2,624	2,177	2,985
c	Accounting	57,512	7,538	49,461	513
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	206,987	129,586	56,445	20,956
12	Advertising and promotion	30,216	28,058		2,158
13	Office expenses	21,798	10,244	9,547	2,007
14	Information technology	0			
15	Royalties	0			
16	Occupancy	0			
17	Travel	29,926	28,567	1,039	320
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	0			
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	97,063	50,385	23,921	22,757
23	Insurance	31,102	12,907	18,195	
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	Utilities	43,469	14,455	19,423	9,591
b	Repair & Maintenance	51,533	1,061	50,472	0
c	Bad Debts	767			767
d	Security	8,170	440	7,730	0
e	All other expenses	54,291	14,008	34,351	5,932
25	Total functional expenses. Add lines 1 through 24e.	3,601,080	2,650,113	570,542	380,425
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X. ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	1,340,013	1	1,537,833
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	448,305	3	1,702,183
	4 Accounts receivable, net	0	4	0
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	22,560	9	41,550
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,827,368		
	b Less: accumulated depreciation	10b 841,204	2,032,009	10c 1,986,164
	11 Investments—publicly traded securities	22,159,608	11	23,738,847
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 34)	26,002,495	16	29,006,577	
Liabilities	17 Accounts payable and accrued expenses	576,008	17	788,927
	18 Grants payable	494,251	18	453,924
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	24,080	23	23,127
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0	25	0
	26 Total liabilities. Add lines 17 through 25	1,094,339	26	1,265,978
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	4,425,192	27	7,425,294
	28 Temporarily restricted net assets	351,958	28	118,018
	29 Permanently restricted net assets	20,131,006	29	20,197,287
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances.	24,908,156	33	27,740,599	
34 Total liabilities and net assets/fund balances.	26,002,495	34	29,006,577	

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI. ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,823,127
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,601,080
3	Revenue less expenses. Subtract line 2 from line 1	3	222,047
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	24,908,156
5	Net unrealized gains (losses) on investments	5	2,610,396
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	27,740,599

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII. ☐

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Name of the organization

PUERTO RICO COMMUNITY FOUNDATION, INC

Employer identification number

66-0413230

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a ☐ Type I b ☐ Type II c ☐ Type III—Functionally integrated d ☐ Type III—Non-functionally integrated
 - e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).**
 - f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
 - g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? ☐
 - (ii) A family member of a person described in (i) above? ☐
 - (iii) A 35% controlled entity of a person described in (i) or (ii) above? ☐

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									0

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,841,528	1,799,883	1,889,232	1,502,086	3,283,979	10,316,708
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.	0	0	0	0	0	0
3 The value of services or facilities furnished by a governmental unit to the organization without charge.	0	0	0	0	0	0
4 Total. Add lines 1 through 3	1,841,528	1,799,883	1,889,232	1,502,086	3,283,979	10,316,708
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4.						10,316,708

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	1,841,528	1,799,883	1,889,232	1,502,086	3,283,979	10,316,708
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources.	688,842	655,066	731,875	740,845	671,564	3,488,192
9 Net income from unrelated business activities, whether or not the business is regularly carried on.	0	0	0	0	0	0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	12,849	23,610	17,555	17,973	12,524	84,511
11 Total support. Add lines 7 through 10						13,889,411
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	74.28%
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	71.92%
16a 33 1/3% support test—2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
b 33 1/3% support test—2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input checked="" type="checkbox"/>		
17a 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0
6 Total. Add lines 1 through 5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6.)						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0
13 Total support. (Add lines 9, 10c, 11, and 12.)	0	0	0	0	0	0
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	0.00%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	0.00%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	0.00%

- 19a **33 1/3% support tests—2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐
- b **33 1/3% support tests—2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐
- 20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see Instructions ► ☐

Part IV

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Part II Line 10 OTHER INCOME INCLUDE INTEREST INCOME ON BANK ACCOUNT BALANCES AND OTHER

INCOME RELATED TO PHILANTHROPIC ADVISOR SERVICES

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No. 1545-0047

2013

▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at www.irs.gov/form990.

Name of the organization

PUERTO RICO COMMUNITY FOUNDATION, INC

Employer identification number

66-0413230

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

- ☐ For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$

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

Name of organization PUERTO RICO COMMUNITY FOUNDATION, INC	Employer identification number 66-0413230
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	VOCERO DE PUERTO RICO, Inc PO BOX 9067515 SAN JUAN PR 00906-7515 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 7,295	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2	TRIPLE -S SALUD PO BOX 71548 SAN JUAN PR 00936-8648 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	LOPITO, ILEANA & HOWIE PO BOX 11856 SAN JUAN PR 00922-1856 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 6,158	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	SCOTIABANK DE PR PO BOX 362230 SAN JUAN PR 00936-2230 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	FIRST BANK OF PR G.P.O BOX 9146 FERNANDEZ JUNCOS STA SAN JUAN PR 00908-0146 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	ING. JOSE LUIS ROSADO MANZANAT AND DARCY MANSIONES DE VILANOVA B1-11 CALLE B SAN JUAN PR 00926 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 10,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PUERTO RICO COMMUNITY FOUNDATION, INC	Employer identification number 66-0413230
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	DORAL BANK PO BOX 308 CATANO PR 00963 - 0308 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 110,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	ORIENTAL BANK & TRUST PO BOX 195115 SAN JUAN PR 00919-5115 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 19,550	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	DEPARTAMENTO DE EDUCACION PO BOX 190759 SAN JUAN PR 00919-0759 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 2,113,133	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	TOYOTA DE PUERTO RICO CORP 1064 AVE. MUNOZ RIVERA PO BOX 195467 SAN JUAN PR 00919-5467 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 171,890	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	MIRANDA FOUNDATION KINGS COURT 51 APT.4 B SAN JUAN PR 00911 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 40,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	BANCO SANTANDER - PR PO BOX 362589 SAN JUAN PR 00936-2589 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 13,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

PUERTO RICO COMMUNITY FOUNDATION, INC

Employer identification number

66-0413230

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	BANCO POPULAR DE PUERTO RICO PO BOX 362708 SAN JUAN PR 00936-2708 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 80,132	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	FUNDACION GONZALO APONTE BOX 12124 SAN JUAN PR 00914-0124 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 60,900	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	ASHFORD PRESBYTERIAN COMMUNITY HOSPIT/ PO BOX 9020032 SAN JUAN PR 00902-0032 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 55,781	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	COLEGIO DE CONTADORES PUBLICOS AUTORIZ EDIF CAPITAL CENTER I 239 AVE ARTERIAL HOS HATO REY PR 00918-1400 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	P&G COMMERCIAL LLC CORPORATE DISBURSEMENTS CINCINNATI OH 45201 Foreign State or Province: US Foreign Country:	\$ 16,227	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	LIH GROUP, INC PO BOX 11846 SAN JUAN PR 00922-1846 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PUERTO RICO COMMUNITY FOUNDATION, INC	Employer identification number 66-0413230
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	FUNDACION SEGARRA BOERMAN e HIJOS, INC 701 PONCE DE LEON SUITE 309 SAN JUAN PR 00907 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	ANVERSE, INC PO BOX 3188 CARTERSVILLE GA 30120 Foreign State or Province: US Foreign Country:	\$ 217,107	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	PFIZER PHARMACEUTICALS LLC BARCELONETA PR 00617 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 80,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	P&G FUND OF THE GREATER CINCINNATI FOUNDATION 200 WEST FOURTH STREET CINCINNATI OH 45201 Foreign State or Province: US Foreign Country:	\$ 39,400	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	THE PETER ALFOND FOUNDATION DEXTER FAMILY OFFICE 2 MONUMENTUM SQUARE PORTLAND ME 04101 Foreign State or Province: US Foreign Country:	\$ 29,700	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	PETER G. ALFOND 250 BRADLEY PLACE APT 209 PALM BEACH FL 33480 Foreign State or Province: US Foreign Country:	\$ 7,600	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

66-0413230

Part I

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25	CITI COMMUNITY DEVELOPMENT 3800 CITIGROUP CENTER DR G-3-4 TAMPA FL 33610 Foreign State or Province: US Foreign Country:	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	AON FOUNDATION 200 E RANDOLPH ST CHICAGO IL 60601 Foreign State or Province: US Foreign Country:	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	AON RISK SOLUTIONS OF PUERTO RICO, INC PO BOX 191229 SAN JUAN PR 00919-1229 Foreign State or Province: PR Foreign Country: Puerto Rico	\$ 6,512	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

PUERTO RICO COMMUNITY FOUNDATION, INC

Employer identification number

66-0413230

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
--1--	ADVERTISING ----- ----- -----	\$ -----7,295	-----12/31/2013
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$ -----	-----

Name of organization

PUERTO RICO COMMUNITY FOUNDATION, INC

Employer identification number

66-0413230

Part III

Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations total more than \$1,000 for the year. Complete columns (a) through (e) and the following line entry.

For organizations completing Part III, enter the total of *exclusively* religious, charitable, etc.,

contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ► \$ 0

Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

PUERTO RICO COMMUNITY FOUNDATION, INC

Employer identification number

66-0413230

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	23	61
2 Aggregate contributions to (during year)	287,627	2,987,564
3 Aggregate grants from (during year)	422,735	779,933
4 Aggregate value at end of year	4,610,993	23,129,610

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☒ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☒ Yes ☐ No

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ \$

(ii) Assets included in Form 990, Part X ▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f 0

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	22,701,794	21,452,876	23,000,349	21,528,676	18,280,713
b Contributions	66,281	123,294	209,462	399,247	27,420
c Net investment earnings, gains, and losses	3,137,018	2,483,324	-499,676	2,561,554	4,731,870
d Grants or scholarships	363,215	335,836	322,078	358,502	394,076
e Other expenditures for facilities and programs	776,211	382,602	268,658	368,230	431,974
f Administrative expenses	645,344	639,267	666,523	762,396	685,277
g End of year balance	24,120,323	22,701,789	21,452,876	23,000,349	21,528,676

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment 40%

b Permanent endowment 59%

c Temporarily restricted endowment 1%

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)	X	
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	867,078		867,078
b Buildings	0	1,144,790	230,354	914,436
c Leasehold improvements	0	0	0	0
d Equipment	0	774,189	569,539	204,650
e Other	0	41,311	41,311	0
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				1,986,164

Part VII Investments—Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives	0	
(2) Closely-held equity interests	0	
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	0	

Part VIII Investments—Program Related.

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

(a) Description of Investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶	0	

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	0

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	0

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

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

Part XIII	Supplemental Information (continued)
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This image shows a full page of white paper with horizontal dashed lines, typical of primary-ruled notebook paper. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings present.

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

OMB No. 1545-0047

2013

Department of the Treasury
Internal Revenue Service

Open to Public
Inspection

► Attach to Form 990. Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization

Employer identification number

PUERTO RICO COMMUNITY FOUNDATION, INC

66-0413230

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) ALIANZA PARA UN PUERTO RICO PO BOX 195112 SAN JUAN, PR 00912	66-0495492	ELAPR 1101	15,000				EDUCATION
(2) AMNISTIA INTERNACIONAL PUE CALLE ROBLE 54 OFICINA 11 SAN JUAN, PR 00906		ELAPR1101	10,000				AWARD
(3) ANDANZA, INC. 657 CALLE CONDADO SUITE 200 SAN JUAN, PR 00906	66-0563521	501(c) 3	5,000				ARTS
(4) ASHFORD PRESBYTERIAN COMMUNITY PO BOX 9020032 SAN JUAN, PR 00909	66-0177824	501(c) 3	22,542				HEALTH
(5) ASOCIACION PRO ORQUESTA SINFONICA MAR DE IRLANDA # 20 VILLAMAR, PR 00906	66-0761373	ELAPR 1101	5,000				ARTS
(6) CARAS DE LAS AMERICAS PO BOX 192386 SAN JUAN, PR 00912	42-1628144	501(c)3	18,414				EDUCATION
(7) CASA JUAN BOSCO INC. PO BOX 1836 AGUADILLA, PR 00608	66-0540316	ELAPR1101	20,000				EDUCATION
(8) CASA PROTEGIDA JULIA DE BUENOS AIRES PO BOX 362433 SAN JUAN, PR 00936	66-0387659	ELAPR1101	13,000				HEALTH
(9) CASA PROTEGIDA JULIA DE BUENOS AIRES PO BOX 362433 SAN JUAN, PR 00936	66-0387659	ELAPR1101	14,000				HEALTH
(10) CENTRO DE ADIESTRAMIENTO Y DESARROLLO PO BOX 277 PATILLAS, PR 00723, P.R.	66-0535794	ELAPR1101	15,000				COMMUNITY DEVELOPMENT
(11) CENTRO DE ADULTOS Y NIÑOS CON NECESIDADES ESPECIALES CALLE DR. GONZALEZ 133 ISABELA, PR 00705	66-0443137	ELAPR1101	17,371				COMMUNITY DEVELOPMENT
(12) CENTRO DE APOYO A LA FAMILIA PO BOX 318 CULEBRA, PR 00775, P.R.	66-0518845	ELAPR1101	6,000				HEALTH
2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table.			7				
3 Enter total number of other organizations listed in the line 1 table.			35				

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

HTA

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

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

Part IV

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

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

Continuation Sheet for Schedule I (Form 990)

Page 1 of 2

Name of the organization

PUERTO RICO COMMUNITY FOUNDATION, INC

Employer identification number

66-0413230

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(13) CENTRO DE DESARROLLO EDUCATIVO PO BOX 1810 MOCA, PR 00676, Puerto Rico		ELAPR1101	25,000				EDUCATION
(14) CENTRO DE FORTALECIMIENTO FAMILIAR PO BOX 9689 SAN JUAN, PR 00908-9689, Puerto Rico	66-0396395	ELAPR1101	54,366				HEALTH
(15) CENTRO ESPERANZA, INC APARTADO 482 LOIZA, PR 00772, Puerto Rico	66-0479375	ELAPR1101	10,000				ARTS
(16) CENTRO PARA EL DESARROLLO HUMANO 400 CARR 698 SUITE 5 DORADO, PR 00646	66-0616611	ELAPR1101	8,000				HEALTH
(17) COMERCIANTES UNIDOS PARA EL DESARROLLO PO BOX 945 CAMUY, PR 00627, Puerto Rico	66-0546150	501(c)3	8,000				ECONOMIC DEVELOPMENT
(18) COMERCIANTES UNIDOS PARA EL DESARROLLO PO BOX 945 CAMUY, PR 00627, Puerto Rico	66-0546150	501(c)3	22,500				ECONOMIC DEVELOPMENT
(19) CORP. PARA EL FINANCIAMIENTO EMPRESARIAL PO BOX 191791 SAN JUAN, PR 00919-1791	66-0398333	ELAPR1101	22,500				ECONOMIC DEVELOPMENT
(20) CREATIVO, INC PO BOX 190969 SAN JUAN, PR 00919-0969	66-0585251	ELAPR1101	5,000				EDUCATION
(21) ESTUARIO DE LA BAHIA DE SAN JUAN PO BOX 9509 SANTURCE, PR 00908-9509	66-0657150	ELAPR1101	10,000				ENVIROMENTAL
(22) FUNDACION MUJER DE F.E. INC PO BOX 2434 ISABELA, PR 00662, Puerto Rico	66-0745924	ELAPR1101	10,000				COMMUNITY DEVELOPMENT
(23) HOGAR DE NIÑAS DE CUPEY, INC APARTADO 20667 SAN JUAN, PR 00928-0667	66-0202913	ELAPR1101	15,000				HEALTH
(24) HOGAR DE NIÑOS REGAZO DE PAZ, INC APARTADO 4721 AGUADILLA, PR 00605, Puerto Rico	66-0521136	ELAPR1101	23,600				EDUCATION
(25) HOGAR INFANTIL JESUS NAZARENO, INC APARTADO 1671 ISABELA, PR 00662, Puerto Rico	66-0440089	ELAPR1101	15,036				EDUCATION
(26) HOGARES TERESA TODA HERMANAS PO BOX 868 CANOVANAS, PR 00729, Puerto Rico	66-0488810	ELAPR1101	5,000				COMMUNITY DEVELOPMENT
(27) INSTITUTO PSICOPEDAGOGICO DE FORTALECIMIENTO PO BOX 363744 SAN JUAN, PR 00936-3744	66-0196040	ELAPR1101	8,742				MENTAL HEALTH
(28) MADRE TIERRA ATABEY HC 01 BOX 6831 GUAYANILLA, PR 00656, Puerto Rico		ELAPR1101	17,725				ENVIROMENTAL
(29) MISIONERAS DE CRISTO SALVADOR, INC APARTADO 9001 ARECIBO, PR 00613, Puerto Rico	66-0495851	ELAPR1101	8,000				MENTAL HEALTH

Continuation Sheet for Schedule I (Form 990)

Page 2 of 2

Name of the organization

PUERTO RICO COMMUNITY FOUNDATION, INC

Employer identification number

66-0413230

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(30) NINOS DE NUEVA ESPERANZA, INC. APARTADO 89 SABANA SECA, PR 00952, P	66-0607020	ELAPR1101	6,480				COMMUNITY DEVELOPMENT
(31) NINOS DE NUEVA ESPERANZA, INC. APARTADO 89 SABANA SECA, PR 00952, P	66-0607020	ELAPR1101	9,000				MENTAL HEALTH
(32) NUESTRA CASA DE LOS NINOS, INC. MAIL BOXES ETC. BOX 242 400 CALLE KAL	66-0541922	ELAPR1101	6,000				EDUCATION
(33) NUESTRA ESCUELA, INC. 352 AVE SAN CLAUDIO BUZON 133 SAN JU	66-0592559	ELAPR1101	5,000				EDUCATION
(34) PROGRAMA DE EDUCACION COMUN PO BOX 647 PUNTA SANTIAGO, PR 00741	66-0444454	501 (C)3	2,636				COMMUNITY DEVELOPMENT
(35) PROGRAMA DE EDUCACION COMUN PO BOX 647 PUNTA SANTIAGO, PR 00741	66-0444454	501 (C)3	10,000				AWARD
(36) PROYECTO COMUNITARIO AGRO EC 505 CAMINO EL GUAYO MAYAGUEZ, PR 0	66-0657936	ELAPR1101	15,075				ECONOMIC DEVELOPMENT
(37) PROYECTO LA NUEVA ESPERANZA, I BOX 603 SAN ANTONIO, PR 00690, Puerto	66-0565479	ELAPR1101	9,000				EDUCATION
(38) UNA USA PR, INC. B-5 CALLE TABONUCO SUITE 216 PMB 110	66-0539125	ELAPR1101	5,000				EDUCATION
(39) UNIVERSIDAD DE PUERTO RICO REC PO BOX 9000 MAYAGUEZ, PR 00681-9000,	66-0433761	ELAPR1101	10,000				ENVIROMENTAL
(40) UNIVERSIDAD DEL SAGRADO CORAZ PO BOX 12383 SAN JUAN, PR 00914-0383,	66-0207156	ELAPR1101	21,355				EDUCATION
(41) VAGABAJENOS IMPULSANDO DESAR PMB 304 AVE ALEJANDRINO GUAYNABO, I	66-0721823	ELAPR1101	16,000				ENVIROMENTAL
(42) YOUNG ENTREPRENEUR EDUCATION CARR 177 # 501 EDIFICIO FAST LANE GUA	66-0612773	ELAPR1101	5,000				ECONOMIC DEVELOPMENT
(43)							
(44)							
(45)							
(46)							

Continuation Sheet for Schedule I (Form 990)

Page 1 of 1

Name of the organization

PUERTO RICO COMMUNITY FOUNDATION, INC

Employer identification number

66-0413230

Part III Continuation of Grants and Other Assistance to Individuals in the United States

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

▶ **Complete** if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ **Attach** to Form 990 or Form 990-EZ. ▶ **See separate instructions.**
▶ **Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

OMB No. 1545-0047

2013

Open To Public
Inspection

Name of the organization

PUERTO RICO COMMUNITY FOUNDATION, INC

Employer identification number

66-0413230

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total ▶ \$						0						

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions).

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service
Name of the organization

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public
Inspection

PUERTO RICO COMMUNITY FOUNDATION, INC

Employer identification number
66-0413230

Form 990, Part III, Line 4d: Program Service Expenses: 1,201,099, Grants and allocations:

1,130,867, Revenue: 839,850 Philanthropy Development Programs : Stimulate the use of

philanthropy as a tool to improve the quality of life in communities throughout Puerto Rico.

Scholarship and Grants Programs: Provide financial support to students in the fields of

engineering, chemistry, Industrial engineering, general studies, and community leadership.

Form 990, Part VI, Section b, Line 11a: A COPY OF THE TAX RETURN IS SENT TO EACH MEMBER OF THE

BOARD OF DIRECTOR BY EMAIL.

Form 990, Part VI, Section B, Line 11b: THE FORM 990 IS PREPARED BY AN INDEPENDANT CPA FIRM

AND IT IS REVISED BY THE FINANCE DIRECTOR OF THE INSTITUTION.

Form 990, Part VI, Section B, Line 12C: ANNUALLY THE MEMBERS OF THE BOARD OF DIRECTOR AND KEY

EMPLOYEES SIGNED COMPLIANCE WITH THE CONFLICT OF INTEREST POLICY.

Form 990, Part VI, Section B, Line 15a,b: THE COMPENSATION OF THE EXECUTIVE DIRECTOR AND KEY

EMPLOYEES OF THE ORGANIZATION ARE DISCUSSED AND APPROVED BY THE BOARD OF DIRECTOR OF THE

INSTITUTION

Form 990, Part VI, Section B, Line 19: THE ORGANIZATION MAKES ITS GOVERMENT DOCUMENTS,

CONFLICTS TO INTERST POLICIY AND FINANCE STATEMENTS AVAILBLE TO THE PUBLIC UPON REQUEST

Form 990, Part III, Line 4d: PUERTO RICO COMMUNITY FOUNDATION PROVIDE FINANCIAL SUPPORT TO

DIFFERENT AREAS OF THE COMMUNITY AS A TOOL TO IMPROVE THE QUALITY OF LIFE THROUGHOUT PUERTO

RICO AND PROVIDE FINANCIAL SUPPORT TO STUDENT THROUGHOUT SCHOLARSHIPS AND GRANTS PROGRAMS SUCH

AS HEALTH ENVIROMENTAL, PSICOLOGICAL SERVICES, COMMUNITY DEVELOPMENT, PERSONAL AND SOCIAL

DEVELOPMENT.

Form 990, Part XI, Line 5: THE AMOUNT IN OTHER CHARGES IN NET ASSETS ARE THE UNREALIZED LOSSES

ON INVESTMENT AS OF YEAR END.

Name of the organization

Employer identification number

PUERTO RICO COMMUNITY FOUNDATION, INC

66-0413230

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

- ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**
 ▶ **Attach to Form 990.** ▶ **See separate instructions.**
 ▶ **Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.**

Department of the Treasury
Internal Revenue Service
Name of the organization

OMB No. 1545-0047

2013

**Open to Public
Inspection**

PUERTO RICO COMMUNITY FOUNDATION, INC

Employer identification number
66-0413230

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?
(1) Puerto Rico Community Foundation Programs, Corp 66-04800 Po Box 70362 San Juan, PR 00936, Puerto Rico	Community Foundation	Puerto Rico	ELAPR 1101.01	n/a		X
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1).....												
(2).....												
(3).....												
(4).....												
(5).....												
(6).....												
(7).....												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1).....									
(2).....									
(3).....									
(4).....									
(5).....									
(6).....									
(7).....									

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?

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

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

	(a) Name of related organization	(b) Transaction type (a–s)	(c) Amount involved	(d) Method of determining amount involved
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

Part VI**Unrelated Organizations Taxable as a Partnership** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1).....													
(2).....													
(3).....													
(4).....													
(5).....													
(6).....													
(7).....													
(8).....													
(9).....													
(10).....													
(11).....													
(12).....													
(13).....													
(14).....													
(15).....													
(16).....													

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions).

Area for supplemental information with horizontal dashed lines.

SCHEDULE J
(Form 990)

Compensation Information

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

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

PUERTO RICO COMMUNITY FOUNDATION, INC

Employer identification number

66-0413230

Part I Questions Regarding Compensation

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

☒ First-class or charter travel

☐ Travel for companions

☐ Tax indemnification and gross-up payments

☐ Discretionary spending account

☐ Housing allowance or residence for personal use

☐ Payments for business use of personal residence

☐ Health or social club dues or initiation fees

☐ Personal services (e.g., maid, chauffeur, chef)

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

1b X

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

2 X

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

☒ Compensation committee

☒ Independent compensation consultant

☐ Form 990 of other organizations

☒ Written employment contract

☒ Compensation survey or study

☒ Approval by the board or compensation committee

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

a Receive a severance payment or change-of-control payment?

4a X

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

4b X

c Participate in, or receive payment from, an equity-based compensation arrangement?

4c X

If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5–9.

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

a The organization?

5a X

b Any related organization?

5b X

If "Yes" to line 5a or 5b, describe in Part III.

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

a The organization?

6a X

b Any related organization?

6b X

If "Yes" to line 6a or 6b, describe in Part III.

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

7 X

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

8 X

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

9 X

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

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

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

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.									
(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990	
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation					
1	NELSON COLON TARRATS EXECUTIVE PRESIDENT	(i)	135,000	3,100	55,000	15,539	208,639		
		(ii)					0		
2		(i)							
		(ii)							
3		(i)							
		(ii)							
4		(i)							
		(ii)							
5		(i)							
		(ii)							
6		(i)							
		(ii)							
7		(i)							
		(ii)							
8		(i)							
		(ii)							
9		(i)							
		(ii)							
10		(i)							
		(ii)							
11		(i)							
		(ii)							
12		(i)							
		(ii)							
13		(i)							
		(ii)							
14		(i)							
		(ii)							
15		(i)							
		(ii)							
16		(i)							
		(ii)							

Part III **Supplemental Information**

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

Area with horizontal dashed lines for supplemental information.