

EXTENDED TO NOVEMBER 16, 2020

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

- Do not enter social security numbers on this form as it may be made public
Go to www.irs.gov/Form990PF for instructions and the latest information.

OMB No 1545-0047

2019

Open to Public Inspection

Form 990-PF

Department of the Treasury
Internal Revenue Service

For calendar year 2019 or tax year beginning

, and ending

Name of foundation

A Employer identification number

ELLA WEST FREEMAN FOUNDATION

72-6018322

Number and street (or P.O. box number if mail is not delivered to street address)

Room/suite

1100 POYDRAS ST., SUITE 1350

B Telephone number

504-207-8555

City or town, state or province, country, and ZIP or foreign postal code

NEW ORLEANS, LA 70163

C If exemption application is pending, check here ☐

G Check all that apply:

☐ Initial return☐ Initial return of a former public charity☐ Final return☐ Amended return☐ Address change☐ Name changeD 1 Foreign organizations, check here ☐2 Foreign organizations meeting the 85% test, check here and attach computation ☐

H Check type of organization:

☒ Section 501(c)(3) exempt private foundation☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundationE If private foundation status was terminated under section 507(b)(1)(A), check here ☐

I Fair market value of all assets at end of year (from Part II, col. (c), line 16)

J Accounting method: ☒ Cash ☐ Accrual☐ Other (specify) _____F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

\$ 29,376,016. (Part I, column (d), must be on cash basis.)

Part I Analysis of Revenue and Expenses

(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)

(a) Revenue and expenses per books

(b) Net investment income

(c) Adjusted net income

(d) Disbursements for charitable purposes (cash basis only)

1 Contributions, gifts, grants, etc., received

N/A

2 Check ☒ if the foundation is not required to attach Sch. B

3 Interest on savings and temporary cash investments

22,237.

22,237.

STATEMENT 1

4 Dividends and interest from securities

633,206.

627,727.

STATEMENT 2

5a Gross rents

b Net rental income or (loss)

6a Net gain or (loss) from sale of assets not on line 10

406,130.

b Gross sales price for all assets on line 6a 1,662,716.

7 Capital gain net income (from Part IV, line 2)

406,130.

8 Net short-term capital gain

9 Income modifications

10a Gross sales less returns and allowances

b Less Cost of goods sold

c Gross profit or (loss)

11 Other income

50,500.

50,500.

STATEMENT 3

12 Total Add lines 1 through 11

1,112,073.

1,106,594.

13 Compensation of officers, directors, trustees, etc

0.

0.

0.

14 Other employee salaries and wages

15 Pension plans, employee benefits

16a Legal fees

b Accounting fees

STMT 4

12,118.

0.

12,118.

c Other professional fees

STMT 5

73,581.

73,581.

0.

17 Interest

18 Taxes

STMT 6

37,150.

13,748.

0.

19 Depreciation and depletion

20 Occupancy

21 Travel, conferences, and meetings

22 Printing and publications

23 Other expenses

STMT 7

181,998.

181,071.

0.

24 Total operating and administrative expenses Add lines 13 through 23

304,847.

268,400.

12,118.

25 Contributions, gifts, grants paid

1,377,230.

1,377,230.

26 Total expenses and disbursements Add lines 24 and 25

1,682,077.

268,400.

1,389,348.

27 Subtract line 26 from line 12:

a Excess of revenue over expenses and disbursements

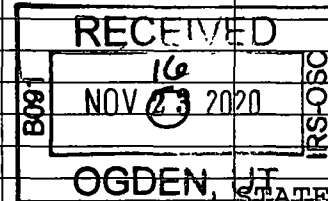
-570,004.

b Net investment income (if negative, enter -0-)

838,194.

c Adjusted net income (if negative, enter -0-)

N/A



922

10

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing			
	2 Savings and temporary cash investments			
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
Less: accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other	STMT 8	25,053,539.	24,506,937.	29,299,377.
14 Land, buildings, and equipment: basis ▶				
Less: accumulated depreciation ▶				
15 Other assets (describe ▶ STATEMENT 9)		100,041.	76,639.	76,639.
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)		25,153,580.	24,583,576.	29,376,016.
Liabilities	17 Accounts payable and accrued expenses			
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)		0.	0.
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here ▶ <input type="checkbox"/>			
	24 Net assets without donor restrictions			
	25 Net assets with donor restrictions			
	Foundations that do not follow FASB ASC 958, check here ▶ <input checked="" type="checkbox"/>			
	26 Capital stock, trust principal, or current funds		25,153,580.	24,583,576.
	27 Paid-in or capital surplus, or land, bldg., and equipment fund		0.	0.
	28 Retained earnings, accumulated income, endowment, or other funds		0.	0.
	29 Total net assets or fund balances		25,153,580.	24,583,576.
30 Total liabilities and net assets/fund balances		25,153,580.	24,583,576.	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	25,153,580.
2 Enter amount from Part I, line 27a	2	-570,004.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	24,583,576.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	24,583,576.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a			
b SEE ATTACHED STATEMENT			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a			
b			
c			
d			
e 1,662,716.		1,256,586.	406,130.

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			
b			
c			
d			
e			406,130.

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	406,130.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8 }	3	N/A

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation doesn't qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2018	1,230,079.	28,266,173.	.043518
2017	1,425,841.	28,422,692.	.050166
2016	1,467,316.	26,211,908.	.055979
2015	1,586,032.	29,355,690.	.054028
2014	1,326,041.	32,846,538.	.040371

2 Total of line 1, column (d)	2	.244062
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5.0, or by the number of years the foundation has been in existence if less than 5 years	3	.048812
4 Enter the net value of noncharitable-use assets for 2019 from Part X, line 5	4	28,470,446.
5 Multiply line 4 by line 3	5	1,389,699.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	8,382.
7 Add lines 5 and 6	7	1,398,081.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	1,389,348.

ELLA WEST FREEMAN FOUNDATION

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold, e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co		(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a	CHARLES SCHWAB #4810	P	VARIOUS	12/31/19
b	CHARLES SCHWAB #4810	P	VARIOUS	12/31/19
c	CHARLES SCHWAB #3873	P	VARIOUS	12/31/19
d	CHARLES SCHWAB #3873	P	VARIOUS	12/31/19
e	CHARLES SCHWAB #3020	P	VARIOUS	12/31/19
f	CHARLES SCHWAB #4465	P	VARIOUS	12/31/19
g	MARKETABLE ALT	P	VARIOUS	12/31/19
h	OTHER CHARLES SCHWAB LOSS	P	VARIOUS	12/31/19
i	CAPITAL GAINS FROM PASSTHROUGH	P	VARIOUS	12/31/19
j	CAPITAL GAINS DIVIDENDS			
k				
l				
m				
n				
o				

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a	48,193.	52,724.	-4,531.
b	291,683.	292,108.	-425.
c	15,968.	14,825.	1,143.
d	253,785.	226,121.	27,664.
e	510,000.	536,042.	-26,042.
f	25,331.	40,133.	-14,802.
g		93,611.	-93,611.
h		1,022.	-1,022.
i	511,525.		511,525.
j	6,231.		6,231.
k			
l			
m			
n			
o			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Losses (from col. (h)) Gains (excess of col. (h) gain over col. (k), but not less than "-0-")
a			-4,531.
b			-425.
c			1,143.
d			27,664.
e			-26,042.
f			-14,802.
g			-93,611.
h			-1,022.
i			511,525.
j			6,231.
k			
l			
m			
n			
o			

2 Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }	2	406,130.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8 }	3	N/A

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)			
b Domestic foundations that meet the section 4940(e) requirements in Part V, check here <input type="checkbox"/> and enter 1% of Part I, line 27b		1	16,764.
c All other domestic foundations enter 2% of line 27b. Exempt foreign organizations, enter 4% of Part I, line 12, col. (b)			
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only, others, enter -0-)		2	0.
3 Add lines 1 and 2		3	16,764.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)		4	0.
5 Tax based on investment income Subtract line 4 from line 3. If zero or less, enter -0-		5	16,764.
6 Credits/Payments:			
a 2019 estimated tax payments and 2018 overpayment credited to 2019	6a	36,484.	
b Exempt foreign organizations - tax withheld at source	6b	0.	
c Tax paid with application for extension of time to file (Form 8868)	6c	0.	
d Backup withholding erroneously withheld	6d	0.	
7 Total credits and payments Add lines 6a through 6d	7	36,484.	
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	0.	
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9		
10 Overpayment If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	19,720.	
11 Enter the amount of line 10 to be Credited to 2020 estimated tax <input type="checkbox"/> 19,720. Refunded <input type="checkbox"/>	11	0.	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes? See the instructions for the definition. If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation. <input type="checkbox"/> \$ 0. (2) On foundation managers. <input type="checkbox"/> \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. <input type="checkbox"/> \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	X	
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered. See instructions. <input type="checkbox"/> LA		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2019 or the tax year beginning in 2019? See the instructions for Part XIV. If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

Part VII-A Statements Regarding Activities (continued)

	Yes	No
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule. See instructions		X
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement. See instructions		X
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>WWW.ELLAWEST.ORG</u>	X	
14 The books are in care of ► <u>CRESCENT CAPITAL CONSULTING</u> Telephone no. ► <u>504-207-8555</u> Located at ► <u>1100 POYDRAS ST, SUITE 1350, NEW ORLEANS, LA</u> ZIP+4 ► <u>70163</u>		
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here and enter the amount of tax-exempt interest received or accrued during the year		
16 At any time during calendar year 2019, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114. If "Yes," enter the name of the foreign country ►		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
1a During the year, did the foundation (either directly or indirectly): (1) Engage in the sale or exchange, or leasing of property with a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (6) Agree to pay money or property to a government official? (Exception Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions Organizations relying on a current notice regarding disaster assistance, check here	N/A	
c Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2019?		X
2 Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)): a At the end of tax year 2019, did the foundation have any undistributed income (Part XIII, lines 6d and 6e) for tax year(s) beginning before 2019? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," list the years ►		
b Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.)	N/A	
c If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
3a Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
b If "Yes," did it have excess business holdings in 2019 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2019.)	N/A	
4a Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?		X
b Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2019?		X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year, did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions

N/A

5b

Organizations relying on a current notice regarding disaster assistance, check here

☐

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

6b

If "Yes" to 6b, file Form 8870.

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

☐ Yes ☒ No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

7b

8 Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?

☐ Yes ☒ No**Part VIII** Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, and foundation managers and their compensation.

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 10		0.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000

0

Part X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:		
a	Average monthly fair market value of securities	1a	28,433,990.
b	Average of monthly cash balances	1b	369,975.
c	Fair market value of all other assets	1c	100,041.
d	Total (add lines 1a, b, and c)	1d	28,904,006.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e	0.
2	Acquisition indebtedness applicable to line 1 assets	2	0.
3	Subtract line 2 from line 1d	3	28,904,006.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	433,560.
5	Net value of noncharitable-use assets Subtract line 4 from line 3. Enter here and on Part V, line 4	5	28,470,446.
6	Minimum investment return Enter 5% of line 5	6	1,423,522.

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations, check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1	1,423,522.
2a	Tax on investment income for 2019 from Part VI, line 5	2a	16,764.
b	Income tax for 2019. (This does not include the tax from Part VI.)	2b	6,008.
c	Add lines 2a and 2b	2c	22,772.
3	Distributable amount before adjustments Subtract line 2c from line 1	3	1,400,750.
4	Recoveries of amounts treated as qualifying distributions	4	0.
5	Add lines 3 and 4	5	1,400,750.
6	Deduction from distributable amount (see instructions)	6	0.
7	Distributable amount as adjusted. Subtract line 6 from line 5 Enter here and on Part XIII, line 1	7	1,400,750.

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:		
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a	1,389,348.
b	Program-related investments - total from Part IX-B	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	Qualifying distributions Add lines 1a through 3b. Enter here and on Part V, line 8; and Part XIII, line 4	4	1,389,348.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5	0.
6	Adjusted qualifying distributions Subtract line 5 from line 4	6	1,389,348.

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2018	(c) 2018	(d) 2019
1 Distributable amount for 2019 from Part XI, line 7				1,400,750.
2 Undistributed income, if any, as of the end of 2019				
a Enter amount for 2018 only			1,376,026.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2019:				
a From 2014				
b From 2015				
c From 2016				
d From 2017				
e From 2018				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2019 from Part XII, line 4: ▶ \$ 1,389,348.				
a Applied to 2018, but not more than line 2a			1,376,026.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2019 distributable amount				13,322.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2019 (If an amount appears in column (d), the same amount must be shown in column (a))	0.			0.
6 Enter the net total of each column as indicated below:	0.			
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	0.			
b Prior years' undistributed income Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2018 Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2019. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2020				1,387,428.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2014 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2020 Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2015				
b Excess from 2016				
c Excess from 2017				
d Excess from 2018				
e Excess from 2019				

N/A

- b** Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

- [illegible]

Form **990-PF** (2019)

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year FROM PASSTHROUGH K-1'S 4227 CANAL ST. NEW ORLEANS, LA 70119			SEE ATTACHED	230.
SEE ATTACHED SCHEDULE - 2019 CONTRIBUTIONS 4227 CANAL ST. NEW ORLEANS, LA 70119			SEE ATTACHED	1,377,000.
Total				▶ 3a 1,377,230.
b Approved for future payment SEE ATTACHED SCHEDULE - 2020 FUTURE CONTRIBUTIONS 4227 CANAL ST. NEW ORLEANS 70119			SEE ATTACHED	255,000.
Total				▶ 3b 255,000.

Part XVII Information Regarding Transfers to and Transactions and Relationships With Noncharitable Exempt Organizations



- | 1 Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c)(3) (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? | | Yes | No |
|--|--|-----|----|
| a Transfers from the reporting foundation to a noncharitable exempt organization of: | | | |
| (1) Cash | | | X |
| (2) Other assets | | | X |
| b Other transactions: | | | |
| (1) Sales of assets to a noncharitable exempt organization | | | X |
| (2) Purchases of assets from a noncharitable exempt organization | | | X |
| (3) Rental of facilities, equipment, or other assets | | | X |
| (4) Reimbursement arrangements | | | X |
| (5) Loans or loan guarantees | | | X |
| (6) Performance of services or membership or fundraising solicitations | | | X |
| c Sharing of facilities, equipment, mailing lists, other assets, or paid employees | | | X |
| d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. | | | |

[illegible]

- 2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

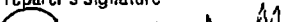
(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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

Sign Here  11/13/2020  CHAIRMAN

Signature of officer or trustee Date Title

May the IRS discuss this return with the preparer shown below? See instructions ☒ Yes ☐ No

Paid Preparer Use Only	Print/Type preparer's name RICHARD G. MUELLER, CPA	Preparer's signature 	Date 11-13-20	Check <input type="checkbox"/> if self-employed	PTIN P00442610
	Firm's name ▶ ERICKSEN KRENTEL LLP			Firm's EIN ▶ 72-0549733	
	Firm's address ▶ 4227 CANAL STREET NEW ORLEANS, LA 70119			Phone no. 504-486-7275	

ELLA WEST FOUNDATION
TAX YEAR 2019
EIN: 72-6018322

RECIPIENT	PURPOSE OF GRANT	AMOUNT	PLEDGES
Arts Council of New Orleans	Young Artist Movement	10,000 00	
Audubon Nature Institute, Inc	Tropical Bird House Habitat	50,000 00	
Bridge House Corporation	Grace House Consolidation	30,000 00	
Communities in Schools Gulf South Region	Net Charter School	0 00	
Contemporary Arts Center	Capital Budget	30,000 00	
Court Watch NOLA	Operating Support	5,000 00	
Covenant House New Orleans	Health & Wellness Center	50,000 00	
Dress for Success Charity	Operating Support	5,000 00	
Family Service of Greater New Orleans	Electronic Health Records	10,000 00	
Friends of A Studio in the Woods	Writer's Cabin	10,000 00	
Greater New Orleans Ed Television Fdn	Field Production Equipment	30,000 00	
Jencho Road Episcopal Housing Initiative	Workforce Development Program	20,000 00	
Le Petit Theatre du Vieux Carre	Education Programs	5,000 00	
Louisiana Children's Museum	New Museum Planning	25,000 00	
Louisiana Philharmonic Orchestra	Celeste	5,000 00	
Kid Smart	For New Orleans Arts Education Alliance	5,000 00	
New Orleans Center for Creative Arts Inst	Summer Session	25,000 00	
New Orleans Police & Justice Fdn	2nd Installment of 3 yr pledge	7,500 00	
Planned Parenthood Gulf Coast Inc	Education Programs	5,000 00	
Raphael Village	Capital Campaign	25,000 00	
South Wings Inc	Flight Program	5,000 00	
St Andrew's Episcopal School	Capital Project	40,000 00	
St Augustine High School	National Consultant	7,500 00	
St Thomas Community Health Center	2nd Installment of 3 yr pledge	125,000 00	125,000 00
Start the Adventure in Reading Inc	One Tutoring Site	10,000 00	
Communities in Schools Gulf South Region	Net Charter School	7,500 00	
Kingsley House Inc	Final installment of 3 yr pledge	20,000 00	
New Orleans Museum of Art	Final installment of 3 yr pledge	145,000 00	
Nonprofit Knowledge Works Inc	Second and Third annual installments of 3 yr pl	20,000 00	
Audubon Nature Institute, Inc	Prepayment of 2020 pledge	75,000 00	75,000 00
Bridge House Corporation	Prepayment of 2020 pledge	30,000 00	30,000 00
Covenant House New Orleans	Prepayment of 2020 pledge	50,000 00	
New Orleans Police & Justice Fdn	Prepayment of 2020 pledge	2,500 00	
American Heart Association Inc	Healthy Food Choice Collaborative New Orleans	2,000 00	
Bright School Pre-School Hearing Imp	Cochlear Implant Habilitation	2,000 00	
LSU Health Foundation New Orleans	Camp Tiger 2020	3,000 00	
Childrens Bureau of New Orleans	Project LAST	7,000 00	
Clay Center New Orleans	Relocation & Expansion Program	5,000 00	
Community Sailing New Orleans	General Operations	10,000 00	
Creative Alliance of New Orleans	Creative Industries Quantification and Strategic I	10,000 00	
Efforts of Grace Inc	STRIVE Program	7,000 00	

Friends of Beauregard-Keyes House, Inc	Rear Dependency Stabilization	10,000 00	
Innocence Project New Orleans	First installment of 3 yr pledge	5,000 00	10,000 00
Kid Smart	Restricted to programmatic	5,000 00	
Louisiana Bucket Brigade	Standing with St James	10,000 00	
Louisiana Civil Service League	General Support	2,500 00	
Lowernine Org	Rebuild Program	19,000 00	
Loyola University	Scholarship Funds	25,000 00	
Lukes House - Clinic for Healing and Hope	Health Education Programming	5,000 00	
National Wildlife Federation	Boat Tours & Coastal Flyovers	20,000 00	
New Orleans Women & Childrens Shelter Inc	General Operating Support	10,000 00	
Project Lazarus	Healthy Habits Program	3,000 00	
Us Biennial Inc	Prospect 5 New Orleans Artists	10,000 00	
Public Affairs Research Council of La	General Operating Support	15,000 00	
Raintree Services Inc	Fire suppression system	13,000 00	
Reconcile New Orleans, Inc	Capital Improvements	10,000 00	
Second Harvest Food Bank	Capital Campaign	150,000 00	
Silence is Violence	General Operating Support	3,500 00	
Southern Rep	Arts Education Program	2,500 00	
St Martins Episcopal School	Lower School Science Learning Lab	10,000 00	
St Tammany Hospital Foundation	Music Therapy Program	5,000 00	
Teach for America, Inc	General Operating Support	25,000 00	
Teaching Responsible Earth Education	First installment of 3 yr pledge	15,000 00	15,000 00
The Chartwell Center	General Operating Support	6,000 00	
The Idea Village	General Operating Support	20,000 00	
The Lens	General Operating Support	0 00	
Friends of WWOZ Inc	General Operating Support	12,500 00	
Young Aspirations Young Artists, Inc	Urban Heroes Program	3,000 00	
Young Mens Christian Assn of New Orleans	Education Programs	15,000 00	
The Lens	General Operating Support	11,000 00	
		<hr/> 1,377,000 00	<hr/> 255,000 00

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
CHARLES SCHWAB -0484	749.	749.	
CHARLES SCHWAB -3020	49.	49.	
CHARLES SCHWAB -3873	106.	106.	
CHARLES SCHWAB -4465	242.	242.	
CHARLES SCHWAB -4810	40.	40.	
INTEREST INCOME FROM PASSTHROUGH K-1'S	21,051.	21,051.	
TOTAL TO PART I, LINE 3	22,237.	22,237.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
CHARLES SCHWAB - VARIOUS MUTUAL FUNDS	71,233.	0.	71,233.	71,233.	
CHARLES SCHWAB -3020	240,523.	0.	240,523.	240,522.	
CHARLES SCHWAB -3873	15,865.	752.	15,113.	13,007.	
CHARLES SCHWAB -4465	29,046.	5,232.	23,814.	21,083.	
CHARLES SCHWAB -4810	49,947.	247.	49,700.	49,059.	
DIVIDEND INCOME FROM PASSTHROUGH K-1'S	224,368.	0.	224,368.	224,368.	
MADOFF VICTOM FUND	8,455.	0.	8,455.	8,455.	
TO PART I, LINE 4	639,437.	6,231.	633,206.	627,727.	

FORM 990-PF

OTHER INCOME

STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
RENTAL REAL ESTATE FROM PASSTHROUGH K-1S	4.	4.	
ORDINARY INCOME FROM PASSTHROUGH K-1S	20,045.	20,045.	
OTHER PORTFOLIO INCOME FROM PASSTHROUGH K-1S	676.	676.	
UBTI INCOME FROM PASSTHROUGH K-1S	26,408.	26,408.	
ROYALTY INCOME FROM PASSTHROUGH K-1'S	336.	336.	
NET SECTION 1231 GAIN FROM PASSTHROUGH K-1'S	-2,589.	-2,589.	
OTHER INCOME FROM PASSTHROUGH K-1S	5,547.	5,547.	
SECTION 1256 CONTRACT FROM PASSTHROUGH K-1'S	73.	73.	
TOTAL TO FORM 990-PF, PART I, LINE 11	50,500.	50,500.	

FORM 990-PF

ACCOUNTING FEES

STATEMENT 4

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ERICKSEN KRENTEL ACCOUNTING & TAX PREP	12,118.	0.		12,118.
TO FORM 990-PF, PG 1, LN 16B	12,118.	0.		12,118.

FORM 990-PF

OTHER PROFESSIONAL FEES

STATEMENT 5

DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
PROFESSIONAL ADVISORY FEES	73,581.	73,581.		0.
TO FORM 990-PF, PG 1, LN 16C	73,581.	73,581.		0.

FORM 990-PF	TAXES		STATEMENT		6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
FOREIGN TAXES PAID FROM K-1'S	9,859.	9,859.		0.	
FEDERAL EXCISE TAX - 2019 FORM 990PF	16,764.	0.		0.	
FOREIGN TAXES PAID - MUTUAL FUNDS	3,889.	3,889.		0.	
FEDERAL UBTI TAX - 2019 FORM 990-T	6,008.	0.		0.	
LOUISIANA UBTI TAX - 2019 FORM LA 620	630.	0.		0.	
TO FORM 990-PF, PG 1, LN 18	37,150.	13,748.		0.	

FORM 990-PF	OTHER EXPENSES		STATEMENT		7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
OTHER DEDUCTIONS FROM K-1'S	1,178.	1,178.		0.	
INVESTMENT INTEREST EXPENSE FROM K-1'S	31,790.	31,790.		0.	
NONDEDUCTIBLE EXPENSE FROM K-1'S	927.	0.		0.	
SECTION 179 DEDUCTION FROM K-1'S	73.	73.		0.	
INVESTMENT INTEREST EXPENSE FROM BROKERAGE STATEMENTS	352.	352.		0.	
OTHER DEDUCTIONS FROM K-1'S	144,770.	144,770.		0.	
ROYALTY DEDUCTIONS FROM K-1	13.	13.		0.	
SECTION 59(E)(2) DEDUCTIONS FROM K-1	1,600.	1,600.		0.	
MISCELANEOUS EXPENSE	1,295.	1,295.		0.	
TO FORM 990-PF, PG 1, LN 23	181,998.	181,071.		0.	

FORM 990-PF

OTHER INVESTMENTS

STATEMENT 8

DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE
AG ENERGY PARTNERS	FMV	684,854.	792,038.
BLACK BAY ENERGY	FMV	201,781.	297,259.
CHARLES SCHWAB	FMV	123,951.	0.
EQUITAS EVERGREEN FUND	FMV	16,054.	10,016.
EQUITAS EVERGREEN FUND	FMV	-1,903.	0.
FEDERATED INVESTMENT	FMV	1,068,741.	1,096,730.
FUNDING CASH ACCOUNT	FMV	73,499.	126,544.
GW&K	FMV	969,458.	1,364,862.
INVESTMENT MM	FMV	12,442,970.	13,660,645.
NATURAL GAS PARTNERS IX, L.P	FMV	64,159.	21,049.
NGP MIDSTREAM & RESOURCES, LP	FMV	36,003.	83,101.
RENAISSANCE INST. EQUITIES	FMV	5,840,761.	7,810,147.
TIFF PARTNERS, IV	FMV	-3,429.	9,918.
TIFF PARTNERS, V - INTERNATIONAL	FMV	59,385.	14,026.
TIFF PARTNERS, V - US	FMV	114,604.	73,606.
TIFF PRIVATE EQUITY PARTNERS, 2005	FMV	220,122.	252,069.
TIFF PRIVATE EQUITY PARTNERS, 2007	FMV	149,293.	154,807.
TIFF REALTY & RESOURCES 2008	FMV	213,791.	180,933.
UNIPLAN	FMV	732,843.	937,939.
WINSTON HEDGED EQUITY FUND	FMV	1,500,000.	2,413,688.
TOTAL TO FORM 990-PF, PART II, LINE 13		24,506,937.	29,299,377.

FORM 990-PF

OTHER ASSETS

STATEMENT 9

DESCRIPTION	BEGINNING OF YR BOOK VALUE	END OF YEAR BOOK VALUE	FAIR MARKET VALUE
PREPAID TAXES - 990-PF	36,484.	19,720.	19,720.
PREPAID TAXES - 990-T	56,677.	50,669.	50,669.
PREPAID TAXES - LA	6,880.	6,250.	6,250.
TO FORM 990-PF, PART II, LINE 15	100,041.	76,639.	76,639.

FORM 990-PF

PART VIII - LIST OF OFFICERS, DIRECTORS
TRUSTEES AND FOUNDATION MANAGERS

STATEMENT 10

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE		
			BEN	PLAN	EXPENSE
			CONTRIB	ACCOUNT	
TINA FREEMAN 1100 POYDRAS ST., SUITE 1350 NEW ORLEANS, LA 70163	CHAIRPERSON 1.00	0.	0.	0.	0.
VIRGINA FREEMAN ROWAN 1100 POYDRAS ST., SUITE 1350 NEW ORLEANS, LA 70163	SECRETARY 1.00	0.	0.	0.	0.
PHILIP WOOLLAM 1100 POYDRAS ST., SUITE 1350 NEW ORLEANS, LA 70163	TRUSTEE 1.00	0.	0.	0.	0.
RICHARD W. FREEMAN, JR. 1100 POYDRAS ST., SUITE 1350 NEW ORLEANS, LA 70163	TRUSTEE 1.00	0.	0.	0.	0.
RICHARD WEST FREEMAN, III 1100 POYDRAS ST., SUITE 1350 NEW ORLEANS, LA 70163	TRUSTEE 1.00	0.	0.	0.	0.
PETER FREEMAN 1100 POYDRAS ST., SUITE 1350 NEW ORLEANS, LA 70163	TRUSTEE 1.00	0.	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		0.	0.	0.	0.