



THE COMMUNITY FOUNDATION

January 31, 2011

Dear Friends:

The document that follows is the consolidated Federal Form 990, omitting substantially all supporting schedules, of the Community Foundation. The return represents the culmination of Federal Form 990's for Rochester Area Community Foundation, Rochester Area Foundation, Joan and Harold Feinbloom Supporting Foundation, Rochester Area Community Foundation Depository, Inc., and Rochester Area Community Foundation Initiatives, Inc.

The purpose of this return is to provide you, the reader, with a return that summarizes all of the activity of the Community Foundation and affiliates. The Community Foundation has not applied for filing or received authorization to file a group return from the Internal Revenue Service (IRS). Therefore, the return presented here has not been filed with the IRS.

Each organization's separate filed Federal Form 990 can be viewed at www.racf.org.

If you have any questions regarding the information included in this or any affiliate returns, please do not hesitate to contact me at (585) 271-4100.

Thank you for your interest in the Community Foundation.

Sincerely,

Amy S. Vars
Vice President, Finance and Administration

Form **990**

Return of Organization Exempt From Income Tax

2009

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2009 calendar year, or tax year beginning APR 1, 2009 and ending MAR 31, 2010

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	C Name of organization ROCHESTER AREA COMMUNITY FOUNDATION CONSOLIDATED Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 500 EAST AVENUE City or town, state or country, and ZIP + 4 ROCHESTER, NY 14607-1912	D Employer identification number 00-0000000
		E Telephone number 585-271-4100	G Gross receipts \$ 75,801,463.
		F Name and address of principal officer: JENNIFER LEONARD SAME AS ABOVE	H(a) Is this a group return for affiliates? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No H(b) Are all affiliates included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number N/A
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (3) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Website: WWW.RACF.ORG	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1972 M State of legal domicile: NY	

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: MATCH THE PHILANTHROPIC INTERESTS OF COMMUNITY DONORS WITH COMMUNITY CHARITABLE NEEDS	
Activities & Governance	2	Check this box <input type="checkbox"/> 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)	40
	4	Number of independent voting members of the governing body (Part VI, line 1b)	38
	5	Total number of employees (Part V, line 2a)	27
	6	Total number of volunteers (estimate if necessary)	198
	7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	0.
	7b	Net unrelated business taxable income from Form 990-T, line 34	<6,383.>
Revenue	8	Contributions and grants (Part VIII, line 1h)	10,517,610.
	9	Program service revenue (Part VIII, line 2g)	150,081.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<1,881,047.>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	255,474.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,042,118.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	21,998,510.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	17,074,132.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,712,891.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	
	b	Total fundraising expenses (Part IX, column (D), line 25)	624,316.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,287,134.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	24,998,535.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	<15,956,417.>
	20	Total assets (Part X, line 16)	165,455,492.
	21	Total liabilities (Part X, line 26)	2,381,623.
	22	Net assets or fund balances. Subtract line 21 from line 20	163,073,869.

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 JENNIFER LEONARD Type or print name and title	Date	
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4	Preparer's identifying number (see instructions)	
FOR INFORMATIONAL PURPOSES ONLY - NOT A FILABLE COPY		EIN	Phone no. 0

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

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Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

ROCHESTER AREA COMMUNITY FOUNDATION AND ITS AFFILIATES MATCH THE
PHILANTHROPIC INTERESTS OF OUR DONORS WITH COMMUNITY NEEDS THROUGH A
WIDE VARIETY OF FUNDS, PROGRAM SERVICES, AND GRANTMAKING PROCESSES.

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 exempt purpose achievements for each of the organization's three largest program services by expenses.

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 \$ 17940458. including grants of \$ 17074132.) (Revenue \$ 135,603.)
GRANTS, SCHOLARSHIPS, AND PROGRAM SERVICES ARE DISTRIBUTED PRIMARILY IN
THE NEW YORK COUNTIES OF MONROE, WAYNE, ONTARIO, LIVINGSTON, GENESEE,
AND ORLEANS. ROCHESTER AREA COMMUNITY FOUNDATION ASSISTS LOCAL CITIZENS
IN MEETING COMMUNITY NEEDS AND IMPROVING THE REGION'S QUALITY OF LIFE
THROUGH A VOLUNTARY POOLING OF THEIR FINANCIAL RESOURCES, TIME, AND
ENERGY. PRINCIPAL AREAS OF BENEFIT ARE EDUCATION, HUMAN SERVICES, ARTS
AND CULTURE, AND CIVIC IMPROVEMENT. DISTRIBUTIONS WERE MADE TO 3,135
RECIPIENTS/AGENCIES.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► \$ 17,940,458.

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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)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>	X	
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	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? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11	Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
	<ul style="list-style-type: none"> • Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> • 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? <i>If "Yes," complete Schedule D, Part VII.</i> • 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? <i>If "Yes," complete Schedule D, Part VIII.</i> • 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? <i>If "Yes," complete Schedule D, Part IX.</i> • Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> • 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? <i>If "Yes," complete Schedule D, Part X.</i> 		
12	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>	X	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i>	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
14b	b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		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? <i>If "Yes," complete Schedule G, Part I</i>		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? <i>If "Yes," complete Schedule G, Part II</i>	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X

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Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States 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 and 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 25</i>		24a X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
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	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
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 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," 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 a grant selection committee member, or to a person related to such an individual? <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 of the organization (or a family member) 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, Parts II, III, IV, and V, line 1</i>	34 X	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		35 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 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	38 X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No
1a Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	10			
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	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	27			
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 this return. (see instructions)				
3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		3a	X	
b If "Yes," has it filed a Form 990-T for this year? If "No," 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 the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.				
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, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		5c		
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?		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		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year		7d		
e Did the organization, during the year, 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 For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		7g		X
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		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		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year		12b		

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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.

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body		
1b Enter the number of voting members that are independent		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	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?		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a material diversion of the organization's assets?		X
6 Does the organization have members or stockholders?		X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	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		X

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

	Yes	No
10a Does the organization have local chapters, branches, or affiliates?		X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?		
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11A Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13 Does the organization have a written whistleblower policy?	X	
14 Does the organization have a written document retention and destruction policy?	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	X	
b Other officers or key employees of the organization	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?		X
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
 Own website Another's website Upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **MS. AMY VARS - 585-271-4100**
500 EAST AVENUE, ROCHESTER, NY 14607-1912

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Part VIII Statement of Revenue			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a 77,128.					
	b Membership dues	1b					
	c Fundraising events	1c 70,259.					
	d Related organizations	1d					
	e Government grants (contributions)	1e 161,905.					
	f All other contributions, gifts, grants, and similar amounts not included above	1f 9379323.					
	g Noncash contributions included in lines 1a-1f: \$	1182271.					
	h Total. Add lines 1a-1f		9688615.				
Program Service Revenue	2 a RENTAL INCOME	Business Code 531120	135,603.	135,603.			
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		135,603.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		4193595.			4,193,595.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross Rents	(i) Real	(ii) Personal				
		b Less: rental expenses					
		c Rental income or (loss)					
		d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less: cost or other basis and sales expenses					
		c Gain or (loss)					
		d Net gain or (loss)			<1,129,072.>	<1,042,371.>	<86,701.>
	8 a Gross income from fundraising events (not including \$ 70,259. of contributions reported on line 1c). See Part IV, line 18	a 41,578.					
		b Less: direct expenses	b 34,972.				
		c Net income or (loss) from fundraising events		6,606.			6,606.
	9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses		b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a MISCELLANEOUS INCOME	900099	211,569.	97.		211,472.		
b							
c							
d All other revenue							
e Total. Add lines 11a-11d		211,569.					
12 Total revenue. See instructions.		13,106,916.	<906,671.>	0.	4,324,972.		

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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) but are not required to complete columns (B), (C), and (D).

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 U.S. See Part IV, line 21	16,386,887.	16,386,887.		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	687,245.	687,245.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	313,294.	109,018.	111,996.	92,280.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,119,599.	428,837.	366,006.	324,756.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	30,622.	11,546.	10,190.	8,886.
9 Other employee benefits	129,640.	48,898.	43,129.	37,613.
10 Payroll taxes	85,126.	32,715.	27,975.	24,436.
11 Fees for services (non-employees):				
a Management	48,093.		48,093.	
b Legal	6,535.			6,535.
c Accounting	27,800.		27,800.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	135,904.		135,904.	
g Other	65,201.	2,000.	63,201.	
12 Advertising and promotion	57,888.	1,702.		56,186.
13 Office expenses	233,204.	45,086.	160,379.	27,739.
14 Information technology				
15 Royalties				
16 Occupancy	216,284.	121,855.	50,357.	44,072.
17 Travel	4,399.	2,311.	1,028.	1,060.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,771.	1,209.	809.	753.
20 Interest	28,549.	28,549.		
21 Payments to affiliates	23,151.		23,151.	
22 Depreciation, depletion, and amortization	41,885.	30,307.	11,578.	
23 Insurance	90,737.		90,737.	
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a OTHER EXPENSES	16,542.		16,542.	
b PROFESSIONAL DUES	13,236.		13,236.	
c CONVENOR AND HOSPITALITY	2,293.	2,293.		
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	19,766,885.	17,940,458.	1,202,111.	624,316.
26 Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation	11,398.	5,699.	0.	5,699.

**ROCHESTER AREA COMMUNITY FOUNDATION
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Form 990 (2009)

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Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	200.	1	202,425.
	2	Savings and temporary cash investments	12,578,813.	2	8,719,605.
	3	Pledges and grants receivable, net		3	19,400.
	4	Accounts receivable, net	1,440.	4	6,078.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net	592,603.	7	478,118.
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	72,723.	9	59,817.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,618,627.		
	10b	Less: accumulated depreciation	821,637.		
			838,874.	10c	796,990.
	11	Investments - publicly traded securities	118,593,648.	11	150,471,678.
	12	Investments - other securities. See Part IV, line 11	24,804,109.	12	39,787,902.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
15	Other assets. See Part IV, line 11	7,973,082.	15	8,508,624.	
16	Total assets. Add lines 1 through 15 (must equal line 34)	165,455,492.	16	209,050,637.	
Liabilities	17	Accounts payable and accrued expenses	250,520.	17	223,860.
	18	Grants payable	390,361.	18	80,426.
	19	Deferred revenue	17,050.	19	9,500.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	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		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities. Complete Part X of Schedule D	1,723,692.	25	1,661,505.
	26	Total liabilities. Add lines 17 through 25	2,381,623.	26	1,975,291.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	151,678,077.	27	195,091,027.
	28	Temporarily restricted net assets	11,395,792.	28	11,984,319.
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, 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	163,073,869.	33	207,075,346.	
34	Total liabilities and net assets/fund balances	165,455,492.	34	209,050,637.	

Form 990 (2009)

ROCHESTER AREA COMMUNITY FOUNDATION
 CONSOLIDATED

Form 990 (2009)

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Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990: Cash Accrual 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?

b Were the organization's financial statements audited by an independent accountant?

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.

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:

Separate basis Consolidated basis Both consolidated and separate basis

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?

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.

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2009)

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, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2009

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Inspection

Name of the organization **ROCHESTER AREA COMMUNITY FOUNDATION**
CONSOLIDATED

Employer identification number
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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	549	425
2 Aggregate contributions to (during year)	4,418,959.	4,415,575.
3 Aggregate grants from (during year)	11,954,971.	4,402,952.
4 Aggregate value at end of year	66,659,874.	134,368,504.

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).

Preservation of land for public use (e.g., recreation or pleasure) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

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	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 XIV, 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, 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 XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, 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 relating to these items:

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

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

ROCHESTER AREA COMMUNITY FOUNDATION
 CONSOLIDATED

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	13,106,916.
2	Total expenses (Form 990, Part IX, column (A), line 25)	19,766,885.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	<6,659,969.>
4	Net unrealized gains (losses) on investments	49,914,785.
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV.)	746,661.
9	Total adjustments (net). Add lines 4 through 8	50,661,446.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	44,001,477.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return		
1	Total revenue, gains, and other support per audited financial statements	62,697,512.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:	
a	Net unrealized gains on investments	2a 49,914,785.
b	Donated services and use of facilities	2b
c	Recoveries of prior year grants	2c
d	Other (Describe in Part XIV.)	2d 727,113.
e	Add lines 2a through 2d	2e 50,641,898.
3	Subtract line 2e from line 1	3 12,055,614.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a 33,322.
b	Other (Describe in Part XIV.)	4b 1,017,980.
c	Add lines 4a and 4b	4c 1,051,302.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5 13,106,916.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return		
1	Total expenses and losses per audited financial statements	19,430,957.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	
a	Donated services and use of facilities	2a
b	Prior year adjustments	2b
c	Other losses	2c
d	Other (Describe in Part XIV.)	2d 34,972.
e	Add lines 2a through 2d	2e 34,972.
3	Subtract line 2e from line 1	3 19,395,985.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a 33,322.
b	Other (Describe in Part XIV.)	4b 337,578.
c	Add lines 4a and 4b	4c 370,900.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5 19,766,885.

Part XIV Supplemental Information

Complete this part to 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, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4: TO BUILD A PERMANENT COMMUNITY ENDOWMENT THAT MEETS THE CURRENT AND CHANGING NEEDS OF THIS REGION THROUGH CREATIVE AND EFFECTIVE PHILANTHROPY.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

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

▶ Attach to Form 990. ▶ See separate instructions.

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Open to Public Inspection

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Employer identification number
00-0000000

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.

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

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

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

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

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

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

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

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

Only 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?

b Any related organization?

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?

b Any related organization?

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

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 Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

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

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

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

Schedule J (Form 990) 2009

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THROUGH CREATIVE AND EFFECTIVE PHILANTHROPY.

FORM 990, PART VI, SECTION A, LINE 2: NED ADAMS IS AN EMPLOYEE AT MENGEL,
METZGER, AND BARR AND WORKS FOR RICHARD MENGEL.

FORM 990, PART VI, SECTION B, LINE 11: OUR FINANCE COMMITTEE MEMBERS ARE
EMAILED A COPY OF THE FORM 990 PRIOR TO THE 990 BEING FILED. THEY ARE
GIVEN APPROXIMATELY TWO WEEKS TO REVIEW THE DOCUMENT. DURING THAT TIME
THEY ASK THE VICE PRESIDENT, FINANCE ANY QUESTIONS OR CONCERNS THEY HAVE
ABOUT THE 990. THE VP ADDRESSES AND RESOLVES ALL QUESTIONS AND ISSUES ON
THE 990. THE INDIVIDUAL FINANCE COMMITTEE MEMBERS SUBMIT THEIR APPROVAL BY
E-MAIL. ONCE APPROVED BY ALL FINANCE COMMITTEE MEMBERS, THE FORM 990 IS
EMAILED TO THE BOARD OF DIRECTORS FOR THEIR REVIEW. THE FORM 990 IS
DISCUSSED AT THE NEXT BOARD MEETING PRIOR TO THE FORM 990 BEING FILED. IT
IS A SEPERATE AGENDA ITEM FOR THE BOARD MEETING, GIVING THE MEMBERS AN
OPPORTUNITY TO DISCUSS ANY QUESTIONS THEY MIGHT HAVE.

FORM 990, PART VI, SECTION B, LINE 12C: OFFICERS, DIRECTORS, KEY EMPLOYEES
AND STAFF ARE REQUIRED ANNUALLY TO COMPLETE A CONFLICT OF INTEREST FORM.
THIS FORM ASKS THE INDIVIDUAL TO DISCLOSE ALL CURRENT POSITIONS OR
RELATIONSHIPS IN WHICH THEY ARE INVOLVED OR WHICH MAY POSE A POTENTIAL
CONFLICT OF INTEREST, AND SHALL FURTHER DISCLOSE ANY SUBSEQUENTLY
ESTABLISHED RELATIONSHIP THAT MAY BE PERCEIVED TO BE A POTENTIAL CONFLICT
OF INTEREST. IT IS OUR POLICY THAT THROUGHOUT THE YEAR AT BOARD AND
COMMITTEE MEETINGS THAT ALL CONFLICTS OF INTEREST, INCLUDING POTENTIAL

SCHEDULE O

(Form 990)

Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990**Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

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INTERESTS, SHALL BE DISCLOSED, AND THAT DIRECTORS AND COMMITTEE MEMBERS SHALL REFRAIN FROM VOTING UPON OR PARTICIPATING IN ANY BOARD OR COMMITTEE ACTION INVOLVING THE ENTITY WITH WHICH THERE MAY BE A CONFLICT.

FORM 990, PART VI, SECTION B, LINE 15: THE CHAIR OF THE BOARD OF DIRECTORS ALERTS BOARD AND MANAGEMENT TEAM THAT PRESIDENT REVIEW FORMS WILL BE COMING BY EMAIL AND SHOULD BE RETURNED TO HIS/HER ATTENTION. THE PRESIDENT PROVIDES MEMO ON PERFORMANCE TO DATE DURING ANNIVERSARY YEAR ENDING APRIL 17. THE CHAIR SECURES UPDATED FORM FROM THE PRESIDENT. THE CHAIR REVIEWS FORM AND EMAILS WITH PRESIDENT'S MEMO TO BOARD AND MANAGEMENT TEAM WITH INSTRUCTIONS FOR RETURNING TO HIS/HER ATTENTION. THE CHAIR WILL DO FOLLOW-UP EMAILS AS NEEDED. THE CHAIR (WITH HELP OF EXECUTIVE ASSISTANT) COMPILES PERFORMANCE REVIEWS AND DISSEMINATES SUMMARY TO EXECUTIVE COMMITTEE. THE VICE PRESIDENT OF FINANCE PROVIDES COMPENSATION HISTORY FOR PRESIDENT TO EXECUTIVE COMMITTEE. THE PRESIDENT PROVIDES SALARY/BENEFIT COMPS FROM LOCAL AND NATIONAL PEERS TO EXECUTIVE COMMITTEE. AN EXECUTIVE SESSION OF EXECUTIVE COMMITTEE FOLLOWED BY MEETING WITH PRESIDENT TO SHARE SUMMARY RATINGS AND REVIEW PERFORMANCE OCCURS; THE CHAIR PREPARES SALARY RECOMMENDATION FOR BOARD OF DIRECTORS. THE FULL BOARD OF DIRECTORS RATIFIES SALARY RECOMMENDATION; THE CHAIR COMMUNICATES IN WRITING TO PRESIDENT AND VICE PRESIDENT, FINANCE.

FORM 990, PART VI, SECTION C, LINE 19: THE GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, FORM 990, AND FINANCIAL STATEMENTS OF THE ORGANIZATIONS ARE AVAILABLE TO THE PUBLIC ON REQUEST. IN ADDITION, OUR FINANCIAL STATEMENTS AND FORM 990 ARE AVAILABLE ON OUR WEBSITE WWW.RACF.ORG.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

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Name of the organization

ROCHESTER AREA COMMUNITY FOUNDATION
CONSOLIDATED

Employer identification number

00-0000000

FORM 990, PART XI, LINE 2C

AUDITOR SELECTION

THE ORGANIZATION'S AUDIT COMMITTEE ASSUMES RESPONSIBILITY FOR THE
OVERSIGHT OF THE AUDIT AND FOR THE SELECTION OF THE INDEPENDENT
AUDITOR.