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Form 990-EZ

Short Form

Return of Organization Exempt From Income Tax

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

- Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form
- The organization may have to use a copy of this return to satisfy state reporting requirements.

2009

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

A For the 2009 calendar year, or tax year beginning 01-01-2009

, and ending 12-31-2009

B Check if applicable

Address change

Name change

Initial return

Terminated

Amended return

Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
ROCHESTER DOWNTOWN ALLIANCENumber and street (or P. O. box, if mail is not delivered to street address) Room/suite
220 SOUTH BROADWAY No 100City or town, state or country, and ZIP + 4
ROCHESTER, MN 55904D Employer identification number
20-2435646E Telephone number
(507) 424-4744F Group Exemption Number
►

* Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method
Cash Accrual
Other (specify) ►

I Website: ► DOWNTOWNROCHESTERMN.COM

J Tax-Exempt status (check only one) 501(c) (6) (insert no) 4947(a)(1) or 527

K Check ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 406,088

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

1	Contributions, gifts, grants, and similar amounts received	1	324,709
2	Program service revenue including government fees and contracts	2	81,100
3	Membership dues and assessments	3	
4	Investment income	4	279
5a	Gross amount from sale of assets other than inventory	5a	
b	Less cost or other basis and sales expenses	5b	
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ►	6a	
a	Gross revenue (not including \$ of contributions reported on line 1)	6b	
b	Less direct expenses other than fundraising expenses	6c	
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	7a	
7a	Gross sales of inventory, less returns and allowances	7b	
b	Less cost of goods sold	7c	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8	
8	Other revenue (describe ►)	9	406,088
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8		
10	Grants and similar amounts paid (attach schedule)	10	
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	177,486
13	Professional fees and other payments to independent contractors	13	19,226
14	Occupancy, rent, utilities, and maintenance	14	9,391
15	Printing, publications, postage, and shipping	15	2,146
16	Other expenses (describe ►)	16	195,333
17	Total expenses. Add lines 10 through 16	17	403,582
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	2,506
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	65,657
20	Other changes in net assets or fund balances (attach explanation)	20	
21	Net assets or fund balances at end of year Combine lines 18 through 20	21	68,163

Part II Balance Sheets—If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	55,827	22
23 Land and buildings		23
24 Other assets (describe ►)	9,899	24
25 Total assets	65,726	25
26 Total liabilities (describe ►)	69	26
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	65,657	27
		68,163

Part V Other Information (Note the statement requirements in the instructions for Part V.)			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		33	No
34	Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes		34	Yes
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T			
a	Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033 (e) notice, reporting, and proxy tax requirements?		35a	No
b	If "Yes," has it filed a tax return on Form 990-T for this year?		35b	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		36	No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0	
b	Did the organization file Form 1120-POL for this year?		37b	
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?		38a	No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved		38b	
39	Section 501(c)(7) organizations. Enter		39a	
a	Initiation fees and capital contributions included on line 9		39a	
b	Gross receipts, included on line 9, for public use of club facilities		39b	
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____, section 4955 ► _____			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it 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? If "Yes," complete Schedule L, Part I		40b	
c	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► _____			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ► _____			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		40e	No
41	List the states with which a copy of this return is filed ► MN _____			
42a	The organization's books are in care of ► JEFF ALLMAN 220 SOUTH BROADWAY SUITE 100 Located at ► ROCHESTER, MN _____		Telephone no ► (507) 424-4744 ZIP + 4 ► 55904	
b	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)?		42b	Yes No
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.				
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.?		42c	No
If "Yes," enter the name of the foreign country ► _____				
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ► <input checked="" type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ► 43			
44	Did the organization maintain any donor advised funds? If "Yes," <i>Form 990 must be completed instead of Form 990-EZ.</i>		44	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," <i>Form 990 must be completed instead of Form 990-EZ.</i>		45	No

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.

All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	<input type="checkbox"/> Yes	<input type="checkbox"/> No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	<input type="checkbox"/> Yes	<input type="checkbox"/> No
48	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	<input type="checkbox"/> Yes	<input type="checkbox"/> No
49a	Did the organization make any transfers to an exempt non-charitable related organization?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	b If "Yes," was the related organization a section 527 organization?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
50	Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

50(f) Total number of other employees paid over \$100,000 ► _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

51(d) Total number of other independent contractors each receiving over \$100,000 ► _____

Please Sign Here	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		
	***** Signature of officer JON ECKHOFF EXECUTIVE DIRECTOR Type or print name and title	2010-08-10 Date	

Paid Preparer's Use Only	Preparer's signature Smith Schafer Assoc	Date	Check if self-employed <input type="checkbox"/>	Preparer's identifying number (See instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 Smith Schafer and Assoc Ltd 220 South Broadway Suite 102 Rochester, MN 55904			EIN <input type="checkbox"/> Phone no (507) 288-3277

May the IRS discuss this return with the preparer shown above? See instructions ► Yes No

Additional Data

Software ID:
Software Version:
EIN: 20-2435646
Name: ROCHESTER DOWNTOWN ALLIANCE

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(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 & deferred compensation	(E) Expense account and other allowances
JEFF ALLMAN 220 S BROADWAY STE 100 ROCHESTER, MN 55904	SECRETARY/TREASURER 2 00	0	0	0
TIM BERG 220 S BROADWAY STE 100 ROCHESTER, MN 55904	DIRECTOR 2 00	0	0	0
AUDREY BETCHER 220 S BROADWAY STE 100 ROCHESTER, MN 55904	DIRECTOR 2 00	0	0	0
STEVE COURTS 220 S BROADWAY STE 100 ROCHESTER, MN 55904	DIRECTOR 2 00	0	0	0
GAIL EADIE 220 S BROADWAY STE 100 ROCHESTER, MN 55904	DIRECTOR 2 00	0	0	0
BRUCE FAIRCHILD 220 S BROADWAY STE 100 ROCHESTER, MN 55904	VICE CHAIR 2 00	0	0	0
CHRIS GADE 220 S BROADWAY STE 100 ROCHESTER, MN 55904	DIRECTOR 2 00	0	0	0
DENNIS HANSON 220 S BROADWAY STE 100 ROCHESTER, MN 55904	DIRECTOR 2 00	0	0	0
JOHN KRUESEL 220 S BROADWAY STE 100 ROCHESTER, MN 55904	DIRECTOR 2 00	0	0	0
DR STEPHEN LEHMKUHLE 220 S BROADWAY STE 100 ROCHESTER, MN 55904	DIRECTOR 2 00	0	0	0
TESSA LEUNG 220 S BROADWAY STE 100 ROCHESTER, MN 55904	DIRECTOR 2 00	0	0	0
MICHAEL PAPPAS 220 S BROADWAY STE 100 ROCHESTER, MN 55904	DIRECTOR 2 00	0	0	0
MIKE PODULKE 220 S BROADWAY STE 100 ROCHESTER, MN 55904	DIRECTOR 2 00	0	0	0
GARY SMITH 220 S BROADWAY STE 100 ROCHESTER, MN 55904	DIRECTOR 2 00	0	0	0
RANDY STAVER 220 S BROADWAY STE 100 ROCHESTER, MN 55904	CHAIR 2 00	0	0	0
MARK STEEGE 220 S BROADWAY STE 100 ROCHESTER, MN 55904	DIRECTOR 2 00	0	0	0
CHRISTINA TATTING 220 S BROADWAY STE 100 ROCHESTER, MN 55904	DIRECTOR 2 00	0	0	0
JOHN WADE 220 S BROADWAY STE 100 ROCHESTER, MN 55904	DIRECTOR 2 00	0	0	0
JO SHUA BARGFREDE 220 S BROADWAY STE 100 ROCHESTER, MN 55904	DIRECTOR 2 00	0	0	0
SCOTT GREER 220 S BROADWAY STE 100 ROCHESTER, MN 55904	DIRECTOR 2 00	0	0	0
ANNIE HENDERSON 220 S BROADWAY STE 100 ROCHESTER, MN 55904	DIRECTOR 2 00	0	0	0

TY 2009 Other Assets Schedule

Name: ROCHESTER DOWNTOWN ALLIANCE**EIN:** 20-2435646

Description	Beginning of Year Amount	End of Year Amount
PREPAID INSURANCE	1,533	1,900
Other Depreciable Assets	8,366	11,288

TY 2009 Other Expenses Schedule

Name: ROCHESTER DOWNTOWN ALLIANCE**EIN:** 20-2435646

Description	Amount
EVENT EXPENSES	180,310
OFFICE SUPPLIES	1,920
CONFERENCES	2,636
TELEPHONE	3,098
PARKING	2,239
DUES AND SUBSCRIPTIONS	1,334
INSURANCE	3,796

TY 2009 Other Liabilities Schedule

Name: ROCHESTER DOWNTOWN ALLIANCE**EIN:** 20-2435646

Description	Beginning of Year Amount	End of Year Amount
ACCRUED PAYROLL TAXES	69	0
ACCRUED VACATION	0	3,230
ACCOUNTS PAYABLE	0	3,779
ACCRUED PAYROLL TAXES	0	383

TY 2009 Transfers Personal Benefits Contracts Declaration

Name: ROCHESTER DOWNTOWN ALLIANCE

EIN: 20-2435646

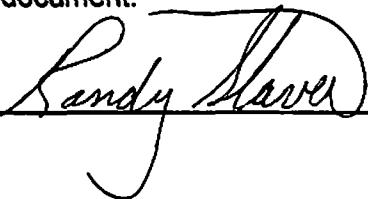
Declaration: The organization did not, during the year, receive any funds, directly, or indirectly, to pay premiums on a personal benefit contract. The organization, did not, during the year, pay any premiums, directly, or indirectly, on a personal benefit contract.

ROCHESTER DOWNTOWN ALLIANCE
EIN: 20-2435646

ATTACHMENT TO 990-EZ, PART V, ITEM 34:

I, Randy Staver, Chair of Rochester Downtown Alliance, hereby certify that the attached By-Laws of the organization, amended on April 21, 2010, are a complete and accurate copy of the original document.

Signed



Date Aug. 6, 2010

BY-LAWS OF THE:
ROCHESTER DOWNTOWN ALLIANCE
A non-profit, 501-C6 Corporation
April 21, 2010

I. REGISTERED OFFICE

The registered office of this corporation, at which the general business of this corporation shall be transacted and where the records of this corporation shall be kept, shall be at such place in the State of Minnesota as shall be fixed from time to time by duly adopted resolutions of the Board of Directors. Until otherwise fixed by the Board of Directors, the registered office shall be located at 220 South Broadway, Suite 100, Rochester, MN 55904.

II. DIRECTORS

- A. Number and Method of Election: The Board of Directors of this corporation shall consist of no fewer than thirteen (13) and no more than twenty-two (22) persons, and, subject to such limitation, the number of members of the Board of Directors shall be such as may be designated from time to time by the Board of Directors. Directors of this corporation shall be elected by the Board of Directors at each annual meeting.
- B. Terms: Except as otherwise provided in Article II.A. each director of this corporation shall be elected to serve for a term of either one (1) year or three (3) years. A director shall hold office for the term for which they were elected and until the end of the meeting at which their successor has been elected and until such successor has qualified, or until the director's prior death, resignation or removal. Any director may at any time be removed with or without cause by the Board of Directors. Any vacancy occurring because of the death, resignation or removal of a director, or because of an increase in the number of members of the Board of Directors, shall be filled by the Board of Directors for the unexpired term of such director.
- C. Term Limits: No director shall serve for more than seven (7) years unless any director is elected Chair in their 7th term, whereby upon approval of the Board of Directors, the director may serve an 8th year as Past Chair of the Board of Directors. After a mandatory one (1) year absence from the Board of Directors, a former director may be considered by the Nominating Committee for a new term and subsequent terms.
- D. Ex Officio and Honorary Directors: The Board of Directors may, from time to time, elect one or more ex officio or honorary directors of this corporation who shall be advisory members of the Board of Directors of this corporation. Any such election shall be for such time to time deems appropriate. All ex officio and honorary directors shall be non-voting directors of this corporation.
- E. Director Conflicts of Interest. This corporation shall not enter into any contract or transaction with (a) one or more of its directors, (b) a director of a related organization (within the meaning of Minnesota Statutes, section 317A.011, subd. 18), or (c) an organization in or of which an RDA director is a director, officer or legal representative or has a material financial interest; unless the material facts as to the contract or transaction and as to the director's interest are fully disclosed or known to the Board of Directors, and the Board of Directors authorizes, approves, or ratifies the contract or transaction in good faith by the affirmative vote of a majority of the directors (without counting the interested director), at a meeting at which there is a quorum without counting the interested director. Failure to comply with the provisions of this Article shall not invalidate any contract or transaction to which this corporation is a party. This Section does not authorize any act of "self-dealing" as defined in Section 4941(a) of the Internal Revenue Code of 1986.

III. MEETINGS OF THE BOARD OF DIRECTORS

- A. Meetings: Meetings of the Board of Directors may be held at such time and place as are announced at a previous meeting of the Board of Directors. The annual meeting shall be designated as the January meeting of the Board of Directors. Meetings of the Board of Directors may also be called at any time (a) by the Chair, or (b) upon the written request of five (5) or more members of the Board of Directors. Anyone entitled to call a meeting of the Board of Directors may make a written request to the Secretary by either postal mail or email to call the meeting, and the Secretary shall give notice of the meeting, setting forth the time, place and purpose thereof, to be held between five and thirty days after receiving the request by mail or email. If the Secretary fails to give notice of the meeting within seven days from the day on which the request was made, the person or persons who requested the meeting may fix the time and place of the meeting and give notice in the manner hereinafter provided.
- B. Notice of Meetings: Written notice of each meeting of the Board of Directors for which written notice is required, and of each annual meeting, stating the time, place and purpose thereof shall be sent by postal mail or email, not less than two nor more than thirty days before the meeting, excluding the day of the meeting, to each director at his or her postal mail or email address according to the last available records of this corporation. Any director may waive notice of a meeting before, at or after the meeting, orally, or by email, or in writing, or by attendance. Attendance at a meeting is deemed a waiver unless the director objects at the beginning of the meeting to the transaction of business because the meeting is not lawfully called or convened and the director does not participate in the meeting.
- C. Quorum and Voting: The presence of a majority of the members of the Board of Directors shall constitute a quorum at any meeting thereof, but the directors present at any meeting, although less than a quorum, may adjourn the meeting from time to time. At all meetings of the Board of Directors, each director shall be entitled to cast one vote on any question coming before the meeting. A majority vote of the directors present at any meeting, if there be a quorum, shall be sufficient to transact any business, unless a greater number of votes are required by law or these By-Laws. A director shall not appoint a proxy for himself or herself or vote by proxy at a meeting of the Board of Directors. A director who is present at a meeting of the Board of Directors when an action is taken is presumed to have assented to the action unless the director votes against the action or is prohibited from voting on the action.
- D. Adjourned Meetings: When a meeting of the Board of Directors is adjourned to another time or place, notice of the adjourned meeting need not be given other than by announcement at the meeting at which adjournment is taken.
- E. Written Action: Any action that could be taken at a meeting of the Board of Directors may be taken by written action signed by all of the directors.

Electronic Voting without a Meeting: Any action item which is required to be taken, or which may be taken, by majority vote at a meeting of the Board of Directors, may be taken without a meeting, by means of electronic communication when deemed necessary and authorized by the Chair of the Board of Directors.

The motion must be made by the Chair of the Board of Directors, and seconded by another Board member. The motion and the second may be made by electronic communication. For purposes of this article a majority of the full Board of Directors constitutes a quorum. No voting by proxy will be permitted.

Electronic communications of action items must show all names of the Board of Directors and shall not be made by blind copy -- allowing for a "reply to all" of each director's vote.

The motion must have a deadline with a defined date and time of no more than 24 hours after the

motion is made. Up and until this deadline, votes by directors may be changed by means of electronic communication. Votes cast later than the deadline of 24 hours, not including intervening weekends and/or holidays shall not be counted.

Board members may cast their votes in the same manner as delivery. For purposes of this article the motion, second and votes cast shall be documented and retained by the secretary and published in the minutes of the next published minutes of the Board of Directors.

Board members shall regularly notify the corporation of any changes in notification addresses or numbers. Delivery shall be deemed complete upon deposit or electronic transmission.

IV. SELECTION AND ELECTION OF DIRECTORS AND OFFICERS

- A. Nominating Committee: Prior to September 1st of each year the Chair of the Board shall appoint, subject to approval by the Board of Directors, a nominating committee of five (5) members. The Chair of the Board shall designate the Vice Chair as the Chair of the Nominating Committee. The Nominating Committee shall determine the needs for candidates for the Board of Directors, including the number and terms of each open position including vacancies.
Prior to October 1st of each year, Stakeholders shall be invited to submit the names of potential candidates for the open positions of the Board of Directors of the RDA. Notification will be sent by email to all known stakeholders, and by posting in the regular publications of the RDA. The Nominating Committee shall make public the process, rules, and contact methods for each nominee to be considered.
- B. Report of the Nominating Committee: Prior to November 1st of each year, the Nominating Committee shall file its report with the Board of Directors which shall approve or modify the slate as it deems appropriate. The slate shall consist of candidates to serve any open one-year or three-year terms, candidates to fulfill vacant terms, and a candidate for each Officer of the RDA (Chair, Chair Elect, and Secretary/Treasurer). One 1-year term will be offered to the past Chair of the Board of Directors if recommended by the Nominating Committee. Upon approval of a full slate by the Board of Directors at the annual meeting, it shall notify stakeholders either by email, postal mail or through the regular publication of the RDA announcing the approved slate
- C. Seating of New Directors: All newly elected Board members shall be seated at the January Board meeting and may be participating members thereafter. Retiring Directors shall continue to serve until the end of December.
- D. Vacancies: A member of the Board of Directors who shall be absent from three (3) consecutive regular meetings of the Board of Directors shall automatically be dropped from membership on the Board, unless confined by illness, or whose absence is approved by a majority vote of those voting at any Board meeting on the issue. Vacancies on the Board of Directors or among Officers, whether created voluntarily or involuntarily, may be filled by the Board of Directors by a majority vote. Such successors shall be elected to fill the unexpired term.

V. OFFICERS:

- A. Officers: The Officers of this corporation shall be a Chair, Vice Chair (usually the Incoming Chair), Secretary, and Treasurer and such other officers as the Board of Directors may from time to time designate. The same person may hold more than one office at the same time, except the officers of (a) Chair and Vice Chair, and (b) Chair and Secretary. The officers need not be directors of this corporation.

- B. Tenure of Office: Officers shall be elected by the Board of Directors to serve for terms of one year and until their respective successors are chosen and have qualified. Any officer may at any time be removed by the Board of Directors with or without cause.
- C. Chair: The Chair shall be the chief executive officer of this corporation. They shall preside at all meetings of the Board of Directors. They shall be responsible for the general supervision, direction and management of the affairs of this corporation. They may execute on behalf of this corporation all contracts, deeds, conveyances and other instruments in writing which may be required or authorized by the Board of Directors for the property and necessary transaction of the business of this corporation.
- D. Vice Chair: The Vice Chair shall perform the duties of the Chair in case of the latter's absence or disability. The execution by the Vice Chair on behalf of this corporation of any instrument shall have the same force and effect as if it were execute on behalf of this corporation by the Chair.
- E. Secretary: The Secretary shall keep accurate minutes of all meetings and shall be custodian of the records, documents and papers of this corporation. They shall provide for the keeping of proper records of all transactions of this corporation. They shall have and may exercise any and all other powers and duties pertaining by law, regulation or practice to the office of Secretary, or imposed by these By-Laws. They shall also perform such other duties as may be assigned to them from time to time by the Board of Directors.
- F. Treasurer: The Treasurer shall be responsible for maintaining accurate financial records for this corporation and safeguarding the assets of this corporation. They shall present a report of this corporation's financial transactions and status to the Board of Directors at its annual meeting, and shall from time to time make such other reports to the Board of Directors as it may require. The Treasurer shall perform such other duties as may be assigned to them from time to time by the Board of Directors
- G. Assistant Secretary and/or Treasurer: The Board of Directors in its discretion may elect an Assistant Secretary and/or Treasurer who shall perform the duties and assume the responsibilities of the Secretary and/or Treasurer as above set forth under the general direction of the Secretary, Treasurer or Chair.
- H. Additional Powers: Any officer of this corporation, in addition to the powers conferred upon him or her by these By-Laws shall have such powers and perform such additional duties as may be prescribed from time to time by the Board of Directors.

VI. COMMITTEES

- A. Authority: The Board of Directors may act by and through such committees as may be specified in resolutions adopted by a majority of the members of the Board of Directors. Each such committee shall have such duties and responsibilities as are granted to it from time to time by the Board of Directors. Each such committee shall at all times be subject to the control and direction of the Board of Directors. Committee members, other than members of the Executive Committee, need not be directors.
- B. Executive Committee: The Board of Directors may designate an Executive Committee composed of at least six directors designated by the Board of Directors. The Executive Committee will be comprised of RDA officers and Chairs of the standing committees. They shall have the authority of the Board of Directors in the management of the business of this corporation in the interval between meetings of the Board of Directors, and the Executive Committee shall at all times be subject to the control and direction of the Board of Directors.

- C. Meetings and Voting: Meetings of each committee may be held at such time and place as are announced at a previous meeting of the committee. Meetings of any committee may also be called at any time by the chairperson of the committee or by the Chair, on at least five days' notice by mail, or two days' oral notice by telephone or in person. Appearance at a meeting is deemed to be a waiver of notice unless the committee member objects at the beginning of the meeting to the transaction of business because the meeting is not lawfully called or convened and the committee member does not participate in the meeting. At all meetings of a committee of this corporation each member thereof shall be entitled to cast one vote on any question coming before such meeting. The presence of a majority of the membership of any committee of this corporation shall constitute a quorum at any meeting thereof, but the members of a committee present at any such meeting, although less than a quorum, may adjourn the meeting from time to time. A majority vote of the members of a committee of this corporation present at any meeting thereof, if there be a quorum, shall be sufficient for the transaction of the business of such committee. Any action that could be taken at a committee meeting may be taken by written action signed by all members of the committee
- D. Electronic Voting without a Meeting: Any action item which is required to be taken, or which may be taken, by majority vote at a meeting of a committee, may be taken without a meeting, by means of electronic communication when deemed necessary and authorized by the Chair of the committee.

The motion must be made by the Chair of the committee, and seconded by another committee member. The motion and the second may be made by electronic communication. For purposes of this article a majority of the full committee constitutes a quorum. No voting by proxy will be permitted.

Electronic communications of action items must show all names of the committee members and shall not be made by blind copy -- allowing for a "reply to all" of each member's vote.

The motion must have a deadline with a defined date and time of no more than 24 hours after the motion is made. Up and until this deadline, votes by committee members may be changed by means of electronic communication. Votes cast later than the deadline of 24 hours, not including intervening weekends and/or holidays shall not be counted.

Committee members may cast their votes in the same manner as delivery. For purposes of this article the motion, second and votes cast shall be documented and retained by the secretary and published in the minutes of the next published minutes of the committee.

Committee members shall regularly notify the corporation of any changes in notification addresses or numbers. Delivery shall be deemed complete upon deposit or electronic transmission.

VII. INDEMNIFICATION

To the full extent permitted by any applicable law, this corporation shall indemnify each person who, while acting in good faith and within the scope of their duties on behalf of the corporation, is made or threatened to be made a party to any threatened, pending or completed civil, criminal, administrative, arbitration, or investigative proceeding, including a proceeding by or in the right of this corporation, by reason of the former or present capacity of the person as:

- A. A director, officer, or member of a committee of this corporation or;
- B. A director, officer, partners, trustee, or agent of another organization or employee benefit plan, who while a director, officer or employee of this corporation, is or was serving the other corporation at the request of this corporation or whose duties as a

director, officer or employee of this corporation involve or involved such service to the other corporation;

against judgments, penalties, fines (including, without limitation, excise taxes assessed against the person with respect to an employee benefit plan), settlements, and reasonable attorneys' fees and disbursements incurred by the person in connection with the proceeding.

Indemnification provided by this section shall continue as to a person who has ceased to be a director, officer, or committee member, shall inure to the benefit of the heirs, executors and administrators of such person and shall apply whether or not the claim against such person arises out of matters occurring before the adoption of this section. Any indemnification realized other than under this section shall apply as a credit against any indemnification provided by this section.

This corporation may, to the full extent permitted by applicable law from time to time in effect, purchase and maintain insurance on behalf of any person who is or was a director, officer, or a member of a committee of this corporation against any liability asserted against such person and incurred by such person in any such capacity.

VIII. MISCELLANEOUS

- A. Fiscal Year: Unless otherwise fixed by the Board of Directors, the fiscal year of this corporation shall begin on January 1 and end on the succeeding December 31.
- B. Corporate Seal. This Corporation shall have no seal.
- C. Electronic Communications: A director or committee member may participate in a meeting by any means of communication through which such person, other persons so participating, and all persons physically present at the meeting may simultaneously hear each other during the meeting. Participation in a meeting by that means constitutes presence in person at the meeting. A conference among directors or committee members by any means of communication through which such persons may simultaneously hear each other during the conference is a meeting of the Board of Directors or committee, as the case may be, if the same notice is given of the conference as would be required for a meeting, and if the number of persons participating in the conference would be sufficient to constitute a quorum at a meeting. Participation in a meeting by that means constitutes presence in person at the meeting.
- D. Amendments: The Board of Directors may amend these By-Laws by adopting a resolution setting forth the amendment.
- E. Authority to Borrow, Encumber Assets: No director, officer, agent or employee of this corporation shall have any power or authority to borrow money on its behalf, to pledge its credit or to mortgage or pledge its real or personal property except within the scope and to the extent of the authority delegated by resolutions adopted from time to time by the Board of Directors. Authority may be given by the Board of Directors for any of the above purposes and may be general or limited to specific instances.
- F. Deposit of Funds: All funds of this corporation shall be deposited from time to time to the credit of this corporation in such banks, trust companies or other depositories as the Board of Directors may approve or designate, and all such funds shall be withdrawn only in the manner or manners authorized by the Board of Directors from time to time.

Form 4562

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2009

Department of the Treasury
Internal Revenue Service

► See separate instructions. ► Attach to your tax return.

Attachment
Sequence No 67

Name(s) shown on return ROCHESTER DOWNTOWN ALLIANCE	Business or activity to which this form relates Form 990-EZ Page 1	Identifying number 20-2435646
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Part I Election To Expense Certain Property Under Section 179*Note: If you have any listed property, complete Part V before you complete Part I.*

1 Maximum amount See the instructions for a higher limit for certain businesses	1	250,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
6				
7 Listed property Enter the amount from line 29	7			
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8			
9 Tentative deduction Enter the smaller of line 5 or line 8	9			
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10			
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11			
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12			
13 Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 11 ► 13				

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)		
14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2009	17	2,102
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ►		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		5,781	5 0	MM	S/L	758
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property		25 yrs			S/L	
h Residential rental property		27 5 yrs	MM	S/L		
i Nonresidential real property		27 5 yrs	MM	S/L		
		39 yrs	MM	S/L		
			MM	S/L		

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life				S/L	
b 12-year		12 yrs		S/L	
c 40-year		40 yrs	MM	S/L	

Part IV Summary (see instructions)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	2,860
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V

Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation/deduction	(i) Elected section 179 cost
25	Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)				25			

26 Property used more than 50% in a qualified business use

	%							
	%							
	%							

27 Property used 50% or less in a qualified business use

	%			S/L -				
	%			S/L -				
	%			S/L -				

28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1

28

29 Add amounts in column (i), line 26 Enter here and on line 7, page 1

29

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
31						
32						
33						
34	Yes	No	Yes	No	Yes	No
35						
36						

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

37	Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/> Yes <input type="checkbox"/> No
38	Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners	
39	Do you treat all use of vehicles by employees as personal use?	
40	Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	
41	Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)	

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) A amortization for this year
42	A amortization of costs that begins during your 2009 tax year (see instructions)				

43	A amortization of costs that began before your 2009 tax year	43
44	Total. Add amounts in column (f) See the instructions for where to report	44