Form **990**

Department of the Treasury
Internal Revenue Service

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)

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

OMB No 1545-0047

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 07-01-2009 and ending 06-30-2010

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
The Community Foundation of Harrisonburg
& Rockingham County

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
PO Box 1068

City or town, state or country, and ZIP + 4
Harrisonburg, VA 22803

D Employer identification number
54-1920746

E Telephone number
(540) 432-3863

G Gross receipts $ 16,588,256

F Name and address of principal officer
Michael E Fiore
311 South Main St
Harrisonburg,VA 22801

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☑ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ http //the-community-foundation org

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1998

M State of legal domicile VA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
The mission of The Community Foundation of Harrisonburg and Rockingham County is to enrich the quality of life in communities served by developing and managing permanent endowments to respond to changing needs, to promote philanthropy and to establish and manage charitable funds supporting the needs of our community

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	16
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	16
5	Total number of employees (Part V, line 2a)	5	4
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	43,374
b	Net unrelated business taxable income from Form 990-T, line 34	7b	36,636

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	2,527,852	2,454,692
	9	Program service revenue (Part VIII, line 2g)	31,943	35,109
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-25,842	-211,943
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	17,354	6,082
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,551,307	2,283,940
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,011,874	1,148,506
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	120,698	127,179
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶35,729		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	66,479	121,730
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	1,199,051	1,397,415
	19	Revenue less expenses Subtract line 18 from line 12	1,352,256	886,525

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	12,666,123	14,523,948
	21	Total liabilities (Part X, line 26)	3,212,658	3,736,470
	22	Net assets or fund balances Subtract line 21 from line 20	9,453,465	10,787,478

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

▶ ****** | 2011-02-03
Signature of officer | Date

▶ Michael E Fiore Executive Director/President
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Kevin Humphries	Date	Check if self-empolyed ▶ ☐	Preparer's identifying number (see instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ PBGH LLP 558 South Main Street Harrisonburg, VA 22801			EIN ▶ Phone no ▶ (540) 434-5975

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

TO PROMOTE PHILANTHROPY AND ESTABLISH AND MANAGE CHARITABLE FUNDS SUPPORTING THE NEEDS OF OUR COMMUNITY

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 $ 37,424 including grants of $ 37,424) (Revenue $)

City of Harrisonburg - The Community Foundation has provided funding and fundraising support for several community projects for the City of Harrisonburg In 2002, an endowed fund was established by a donor for the upkeep and cleanup of Black's Run that runs through the city and area parks In addition, fundraising assistance has been provided for the city's First Tee program, construction of a public pavilion that houses the Downtown Farmers' Market two days a week, and Dream Come True Playground The Community Foundation provided the necessary tools to accomplish each objective in a manner acceptable to all parties Funds distributed to the City of Harrisonburg for the projects described in 2009-10 totaled only $37,424 but our support over the last three years has been close to $400,000 We also provide agency fund support for Harrisonburg Education Foundation

4b (Code) (Expenses $ 70,250 including grants of $ 70,250) (Revenue $)

Rockingham Memorial Hospital - The Community Foundation continues, through its donor-advisors, to support its community hospital Rockingham Memorial Hospital, RMH Foundation and RMH Cancer Center received a total of $70,250 in grants during fiscal year 2009-10 Those grants helped the hospital continue its regular services and provided a small portion of funds needed for a new location and building project The ultimate cost for the hospital's new location and buildings was over $500 million Total grants the past four years to this grantee have been over $400,000

4c (Code) (Expenses $ 230,000 including grants of $ 208,800) (Revenue $)

James Madison University - The Community Foundation regularly provides funding for scholarships and education institutions based on the interests of our donor-advisors In 2009-10, James Madison University received over $230,000 from a number of grants and scholarships The monies were earmarked for a several differing projects at the University which plays an integral part in every aspect of the Harrisonburg-Rockingham County community

4d Other program services (Describe in Schedule O) **See also Additional Data for Description**

(Expenses $ 881,397 including grants of $ 832,032) (Revenue $)

4e **Total program service expenses**▶$ 1,219,071

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4		No
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? *If "Yes," complete Schedule C, Part III*	5		
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? *If "Yes," complete Schedule D, Part I*	6	Yes	
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
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? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
11	Is the organization's answer to any of the following questions "Yes"? *If so,complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.*	11	Yes	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line10? *If "Yes," complete Schedule D, Part VI.*			
	• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.*			
	• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.*			
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.*			
	• Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*			
	• 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? *If "Yes," complete Schedule D, Part X.*			
12	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12	Yes	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional* — **12A** Yes: — No: No			
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
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? *If "Yes," complete Schedule F, Part I*	14b		No
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 U S ? *If "Yes," complete Schedule F, Part II*	15		No
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 U S ? *If "Yes," complete Schedule F, Part III*	16		No
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		No

Part IV Checklist of Required Schedules *(continued)*

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? *If "Yes," complete Schedule I, Parts I and II*	**21**	Yes	
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? *If "Yes," complete Schedule I, Parts I and III*	**22**		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**		No
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? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25*	**24a**		No
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? *If "Yes," complete Schedule L, Part I*	**25a**		No
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? *If "Yes," complete Schedule L, Part I*	**25b**		No
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? *If "Yes," complete Schedule L, Part II*	**26**		No
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? *If "Yes," complete Schedule L, Part III*	**27**		No
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? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**	Yes	
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 owner? *If "Yes," complete Schedule L, Part IV*	**28c**	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
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? *If "Yes," complete Schedule R, Part I*	**33**	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	**34**		No
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35**		No
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
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? *If "Yes," complete Schedule R, Part VI*	**37**		No
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**	Yes	

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	**1a**	5			
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	**1b**	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			**1c**	Yes	
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	**2a**	4			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note:** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)			**2b**	Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?			**3a**	Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			**3b**	Yes	
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**		No
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**		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			**5b**		No
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**		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			**6b**		
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**		No
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**		No
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**		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			**7f**		No
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?			**7g**		No
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?			**7h**		No
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**		No
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			**9a**		No
b	Did the organization make a distribution to a donor, donor advisor, or related person?			**9b**		No
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**				

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 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 . . **1a** 16			
b	Enter the number of voting members that are independent . . **1b** 16			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	**3**		No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	**4**	Yes	
5	Did the organization become aware during the year of a material diversion of the organization's assets?	**5**		No
6	Does the organization have members or stockholders?	**6**		No
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	**7a**		No
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	**7b**		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body?	**8b**	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	**9**		No

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?	**10a**		No
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?	**10b**		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	**11**	Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	**12c**	Yes	
13	Does the organization have a written whistleblower policy?	**13**	Yes	
14	Does the organization have a written document retention and destruction policy?	**14**	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	**15a**	Yes	
b	Other officers or key employees of the organization	**15b**	Yes	
	If "Yes" to line a or b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**		No
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?	**16b**		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed▶

18 Section 6104 requires an organization to make its Form 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 See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

Mike E Fiore The Community Foundation
311 South Main St
Harrisonburg, VA 22801
(540) 432-3863

Part VII Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year Use Schedule J-2 if additional space is needed

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

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

☐ Check this box if the organization did not compensate any current or former officer, director, trustee or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See add'l data										

1b Total . . . . ►	77,400	0	1,680

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ►0

		Yes	**No**
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**		No
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization

(A) Name and business address	**(B)** Description of services	**(C)** Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ►0

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	1a	Federated campaigns . .	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations . . .	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	2,454,692				
	g	Noncash contributions included in lines 1a-1f $ 208,515						
	h	**Total.** Add lines 1a-1f . . . . ▶			2,454,692			
Program Service Revenue				Business Code				
	2a	Administrative Fees		561,000	35,109	35,109		
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	**Total.** Add lines 2a–2f . . . . ▶			35,109			
Other Revenue	3	Investment income (including dividends, interest and other similar amounts) . . . . . ▶			264,905			264,905
	4	Income from investment of tax-exempt bond proceeds . . ▶						
	5	Royalties . . . . ▶						
			(i) Real	(ii) Personal				
	6a	Gross Rents						
	b	Less rental expenses						
	c	Rental income or (loss)						
	d	Net rental income or (loss) . . . . ▶						
			(i) Securities	(ii) Other				
	7a	Gross amount from sales of assets other than inventory	13,773,906	53,562				
	b	Less cost or other basis and sales expenses	14,156,942	147,374				
	c	Gain or (loss)	-383,036	-93,812				
	d	Net gain or (loss) . . . . ▶			-476,848		43,374	-520,222
	8a	Gross income from fundraising events (not including $ ______ of contributions reported on line 1c) See Part IV, line 18 . . .	a					
	b	Less direct expenses . . .	b					
	c	Net income or (loss) from fundraising events . . ▶						
	9a	Gross income from gaming activities See Part IV, line 19 . . .	a					
	b	Less direct expenses . . .	b					
	c	Net income or (loss) from gaming activities . . . ▶						
	10a	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				
	11a	Other Income		900,099	6,082	6,082		
	b							
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a–11d . . . . . . ▶			6,082			
	12	**Total revenue.** See Instructions . . . ▶			2,283,940	41,191	43,374	-255,317

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	1,148,506	1,148,506		
2	Grants and other assistance to individuals in the U S See Part IV, line 22				
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	25,000	7,500	12,500	5,000
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	88,850	49,910	25,955	12,985
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	2,185	1,102	738	345
9	Other employee benefits	3,163	1,595	1,068	500
10	Payroll taxes	7,981	4,025	2,696	1,260
11	Fees for services (non-employees)				
a	Management				
b	Legal				
c	Accounting	24,856		24,856	
d	Lobbying				
e	Professional fundraising *See Part IV, line 17* . .				
f	Investment management fees	58,473		58,473	
g	Other	9,762			9,762
12	Advertising and promotion	1,681			1,681
13	Office expenses	5,859		3,666	2,193
14	Information technology	6,951	3,090	2,893	968
15	Royalties . .				
16	Occupancy	7,517	3,343	3,139	1,035
17	Travel	298		298	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance	1,162		1,162	
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	Small equipment & maint	2,139		2,139	
b	Dues, Memberships, Lice	1,975		1,975	
c	Other	1,057		1,057	
d					
e					
f	All other expenses				
25	**Total functional expenses.** Add lines 1 through 24f	1,397,415	1,219,071	142,615	35,729
26	**Joint costs.** Check here ▶ ☐ 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				

Part X Balance Sheet

					(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			150,506	1	139,382
	2	Savings and temporary cash investments			983,480	2	976,463
	3	Pledges and grants receivable, net				3	340,401
	4	Accounts receivable, net				4	
	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				7	
	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges				9	
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a	1,700			
	b	Less accumulated depreciation	10b	1,700	0	10c	0
	11	Investments—publicly traded securities			9,378,654	11	11,239,323
	12	Investments—other securities See Part IV, line 11				12	
	13	Investments—program-related See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets See Part IV, line 11			2,153,483	15	1,828,379
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)			12,666,123	16	14,523,948
Liabilities	17	Accounts payable and accrued expenses			767	17	3,319
	18	Grants payable			34,235	18	10,000
	19	Deferred revenue				19	
	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			3,177,656	25	3,723,151
	26	**Total liabilities.** Add lines 17 through 25			3,212,658	26	3,736,470
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**					
	27	Unrestricted net assets			7,477,952	27	8,647,123
	28	Temporarily restricted net assets			1,975,513	28	2,140,355
	29	Permanently restricted net assets				29	
		Organizations that do not follow SFAS 117, check here ▶ ☐ 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			9,453,465	33	10,787,478
	34	Total liabilities and net assets/fund balances			12,666,123	34	14,523,948

Part XI Financial Statements and Reporting

			Yes	No
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? . .	**2a**		No
b	Were the organization's financial statements audited by an independent accountant?	**2b**	Yes	
c	If "Yes," to 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 . . .	**2c**	Yes	
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 separated 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?	**3a**		No
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 . .	**3b**		

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
The Community Foundation of Harrisonburg
& Rockingham County

Employer identification number
54-1920746

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

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

1 ☐ A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 ☐ An organization organized and operated exclusively to test for public safety See**section 509(a)(4).**

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?	**11g(i)**		
(ii) a family member of a person described in (i) above?	**11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	**11g(iii)**		

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

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

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	**(a)** 2005	**(b)** 2006	**(c)** 2007	**(d)** 2008	**(e)** 2009	**(f)** Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")	2,506,665	3,286,804	3,647,833	2,527,852	2,454,692	14,423,846
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	2,506,665	3,286,804	3,647,833	2,527,852	2,454,692	14,423,846
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						5,558,013
6 **Public Support.** Subtract line 5 from line 4						8,865,833

Section B. Total Support

Calendar year (or fiscal year beginning in)	**(a)** 2005	**(b)** 2006	**(c)** 2007	**(d)** 2008	**(e)** 2009	**(f)** Total
7 Amounts from line 4	2,506,665	202,172	3,647,833	2,527,852	2,454,692	14,423,846
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	168,379	202,172	300,551	384,009	264,905	1,320,016
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets				1,136	6,082	7,218
11 **Total support** (Add lines 7 through 10)						15,751,080

12 Gross receipts from related activities, etc (See instructions) **12** 67,065

13 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f)) **14** 56 290 %

15 Public Support Percentage for 2008 Schedule A, Part II, line 14 **15** 62 910 %

16a **33 1/3% support test—2009.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☑

b **33 1/3% support test—2008.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2009.** If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private Foundation** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶☐

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

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	**(a)** 2005	**(b)** 2006	**(c)** 2007	**(d)** 2008	**(e)** 2009	**(f)** Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public Support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	**(a)** 2005	**(b)** 2006	**(c)** 2007	**(d)** 2008	**(e)** 2009	**(f)** Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support** (Add lines 9, 10c, 11 and 12)						

14 **First Five Years** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	**15**	
16 Public support percentage from 2008 Schedule A, Part III, line 15	**16**	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2009** (line 10c column (f) divided by line 13 column (f))	**17**	
18 Investment income percentage from **2008** Schedule A, Part III, line 17	**18**	

19a **33 1/3% support tests—2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests—2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private Foundation** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions ▶ ☐

Part IV **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

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

Open to Public Inspection

Name of the organization
The Community Foundation of Harrisonburg
& Rockingham County

Employer identification number
54-1920746

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	63	80
2	Aggregate contributions to (during year)	444,833	1,572,260
3	Aggregate grants from (during year)	657,418	402,375
4	Aggregate value at end of year	7,413,902	7,086,728

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 may 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)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of an historically importantly land area
- ☐ Preservation of a certified historic structure

2 Complete lines 2a–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 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 taxable 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 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 ▶ $ _______________

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

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

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other

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

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

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

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

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

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

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

b If "Yes," explain the arrangement in Part XIV

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

		(a) Current Year	**(b)** Prior Year	**(c)** Two Years Back	**(d)** Three Years Back	**(e)** Four Years Back
1a	Beginning of year balance	6,181,462	7,523,660			
b	Contributions	1,144,470	176,028			
c	Investment earnings or losses	594,953	-1,284,510			
d	Grants or scholarships	324,880	191,783			
e	Other expenditures for facilities and programs	6,880	40,036			
f	Administrative expenses	82,517	1,897			
g	End of year balance	7,506,608	6,181,462			

2 Provide the estimated percentage of the year end balance held as

a Board designated or quasi-endowment ▶ 2 220 % %

b Permanent endowment ▶ 97 780 % %

c Term endowment ▶ %

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

			Yes	No
	(i) unrelated organizations	3a(i)		No
	(ii) related organizations	3a(ii)		No
b	If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	**(a)** Cost or other basis (investment)	**(b)** Cost or other basis (other)	**(c)** Accumulated depreciation	**(d)** Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		1,700	1,700	0
e Other				
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				0

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	**(b)** Book value	**(c)** Method of valuation Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	**(b)** Book value	**(c)** Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	**(b)** Book value
Beneficial interests in charitable lead trusts	1,799,954
Other Current Assets	28,425
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . ▶	1,828,379

Part X Other Liabilities. See Form 990, Part X, line 25.

1 **(a)** Description of Liability	**(b)** Amount
Federal Income Taxes	
UBI Tax Payable	6,000
Agency Obligations	3,713,151
Deferred Income Taxes	4,000
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	3,723,151

2. Fin 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	2,283,940
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,397,415
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	886,525
4	Net unrealized gains (losses) on investments	4	1,340,593
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-893,105
9	Total adjustments (net) Add lines 4 - 8	9	447,488
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	1,334,013

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	2,583,621
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	1,340,594		
b	Donated services and use of facilities	2b	33,262		
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d	40,000		
e	Add lines **2a** through **2d**			2e	1,413,856
3	Subtract line **2e** from line **1**			3	1,169,765
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	58,473		
b	Other (Describe in Part XIV)	4b	1,055,702		
c	Add lines **4a** and **4b**			4c	1,114,175
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	2,283,940

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	1,249,607
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a	33,262		
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	33,262
3	Subtract line **2e** from line **1**			3	1,216,345
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	58,473		
b	Other (Describe in Part XIV)	4b	122,597		
c	Add lines **4a** and **4b**			4c	181,070
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	1,397,415

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, 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

Identifier	Return Reference	Explanation
Part V, Line 4	Description of Intended Use of Endowment Funds	Endowments are used for scholarships, some donor-advised funds, agency funds, designated and field of interest funds We help support free clinic, arts, local stream clean up, Big Brothers/Sisters, churches, libraries, education in various ways, historical preservation, sheltered workshop, public events like First Night, etc
Part X	Description of Uncertain Tax Positions Under FIN 48	The Foundation is exempt from federal income taxes under Section 501(c)(3) and 509(a)(1) of the Internal Revenue Code and has been determined to be an exempt organization which qualifies donations to the organization as charitable contributions for tax purposes However, the Foundation may be subject to unrelated business tax on certain types of income The Foundation had a tax liability of $10,000 and $338,000 on unrelated business income for the years ended June 30, 2010 and 2009, respectively Effective July 1, 2009, the Foundation adopted the provisions of accounting for uncertainty in income tax positions as required by the Income Taxes Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification, however, management does not believe it is exposed to any such positions as they are defined in this guidance The Foundation files Form 990, Return of Organization Exempt from Income Tax, annually with the United Stated Department of the Treasury and Form 990T, Exempt Organization Business Income Tax Return, when required Such returns for the tax years ended June 30, 2006 through 2009 remain open to potential examination by taxing authorities
Part XI, Line 8 - Other Adjustments		UBI Tax 40000 Investment Income Agency Funds -300715 Amounts received for agency accounts -754987 Grants made from agency accounts 96258 Expenses from agency accounts 26339
Part XII, Line 2d - Other Adjustments		Unrelated business income tax 40000
Part XII, Line 4b - Other Adjustments		Agency Account Contributions 754987 Investment Income Allocated to Agency Accounts 300715
Part XIII, Line 4b - Other Adjustments		Grants made from Agency Accounts 96258 Other Expenses in Agency Accounts 26339

Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered "Yes," to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
The Community Foundation of Harrisonburg & Rockingham County

Employer identification number
54-1920746

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . ☑ **Yes** ☐ **No**

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

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

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed . . . ▶ ☐

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
See Additional Data Table							

2 Enter total number of section 501(c)(3) and government organizations . . . ▶ 38

3 Enter total number of other organizations . . . ▶ 1

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	**(b)** Number of recipients	**(c)** Amount of cash grant	**(d)** Amount of non-cash assistance	**(e)** Method of valuation (book, FMV, appraisal, other)	**(f)** Description of non-cash assistance

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	**Return Reference**	**Explanation**
Procedure for Monitoring Grants in the U S	Part I, Line 2	Schedule I, Part I, Line 2 Once grants are issued there is no monitoring of use

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 54-1920746
Name: The Community Foundation of Harrisonburg & Rockingham County

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Arts Council of the ValleyPO Box 1051 Harrisonburg, VA 22803	54-2025348	501(c)(3)	5,250				Unrestricted grant, Summer bare foot Puppet, and KidFix at Court Square Theatre
Asbury United Methodist Church205 South Main St Harrisonburg, VA 22801	54-0519596	501(c)(3)	12,000				Building Fund
Blue Ridge Area Food Bank PO Box 937 Verona, VA 24482	52-1202644	501(c)(3)	14,166				Unrestricted funds for program support and grant for food
Blue Ridge Community College FoundationPO Box 80 Weyers CAve, VA 24486	54-1328809	501(c)(3)	10,500				Grant for Asa & Kathleen Graves Endowment Fund and Unrestricted Grant
Bridgewater College402 East College Street Box 33 Bridgewater, VA 22812	54-0506306	501(c)(3)	6,000				Unrestricted support and grant for Bridgewater Fund
Camp Still Meadows11992 Hollar School Rd Linville, VA 22834	54-1857340	501(c)(3)	9,000				Unrestricted support
Christian Fellowship Mission INc	59-6205872	501(c)(3)	10,000				Unrestirced Grant
City of Harrisonburg345 S Main St Harrisonburg, VA 22801	54-6001343	170(c)(1)	13,994				Reimbursement for 2010 BRCUD expenses and blacks run cleanup day
Community Alliance for Preservation	54-1990487	501(c)(3)	7,500				Unrestricted support
Dayton Church of the BrethrenPO Box 236 Dayton, VA 22821	54-1098380	501(c)(3)	6,000				Unrestricted support

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
East Gate MinistriesPO Box 1934 Harrisonburg,VA 22801	38-3642956	501(c)(3)	5,900				Unrestricted support
Fellowship of Christian Athletes of HB1866 C East Market Street 323 Harrisonburg,VA 22801	44-0610625	501(c)(3)	10,000				Unrestricted support
First Presbyterian Church17 North Court Square Harrisonburg,VA 22801	54-0576303	501(c)(3)	39,400				Local church purposes, Haiti relief and unrestricted support
Harrisonburg Children's MuseumPO Box 957 Harrisonburg,VA 22803	16-1683676	501(c)(3)	26,250				Capital Campaign,Endowment and Unrestricted support
Harrisonburg Downtown Renaissance212 South Main St Harrisonburg,VA 22801	58-2675553	501(c)(3)	7,000				Architect reimbursement and Valley Fourth
Harrisonburg Mennonite Church1552 S High St Harrisonburg,VA 22801	54-1001338	501(c)(3)	55,000				Operations, new chairs, new carpet, and capital improvement project
City of Harrisonburg Parks & Recs	54-6001343	170(c)(1)	21,430				Reimbursement for 2010 BRCUD Expenses
Harrisonburg Pregnancy Center833 Cantrell Ave Harrisonburg,VA 22801	52-1327965	501(c)(3)	5,500				Operations, and Unrestricted grants
Harrisonburg-Rockingham Chamber of Commerce800 Country Club Rd Harrisonburg,VA 22802	54-0241485	501(c)(6)	34,045				Community Leadership Program, Business Smarts Expenses, International Festival, Legislative Review Expenses, H S Business Symposium expenses, 4H scholarship, Black's Run Clean-up, HEF Scholarship, Legislative breakfast and job fair
Harrisonburg-Rockingham Free Clinic25 W Water St Harrisonburg,VA 22801	54-1568909	501(c)(3)	8,984				Unrestricted, Pharmacy Program support

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
JMU Foundation61-B Court Sq MSC 8510 harrisonburg, VA 22807	23-7156305	501(c)(3)	25,800				Support for Bridgeforth Stadium campaign, president's council, psychology department awards ceremony, foundation building fund, and monument project
Rockingham Educational Foundation Inc100 Mount Clinton Pike Harrisonburg, VA 22802	54-1735837	501(c)(3)	18,250				Scholarship, h s media centers, technology ed, math and student art support
Rockingham Memorial Hospital235 Cantrell Ave Harrisonburg, VA 22801	54-0506331	501(c)(3)	60,750				Capital campaign and unrestricted support
Salvation ArmyPO Box 468 Harrisonburg, VA 22803	13-5562351	501(c)(3)	16,950				Unrestricted support and summer lunch support
Shenandoah Civil War Associates1126 Chestnut Dr Harrisonburg, VA 22801	54-2054804	501(c)(3)	7,500				Unrestricted support
SONshine MinistriesPO Box 731 Harrisonburg, VA 22803	52-1437518	501(c)(3)	7,500				Unrestricted and restricted support
United Way of Harrisonburg RockinghamPO Box 326 Harrisonburg, VA 22803	54-0632716	501(c)(3)	28,103				Friendship Industries, First Step, American Red Cross and unrestricted grants
Wingfield Ministries2389 Grace Chapel Rd Harrisonburg, VA 22801	54-1437764	501(c)(3)	21,500				General Operating and unrestricted support
Young Life Colorado Springs 420 North Cascade Ave Colorado Springs, CO 80903	84-0385934	501(c)(3)	6,000				Designated support for Harrisonburg-Rockingham County programs
Young Life HarrisonburgRockingham CountyPO Box 1433 Harrisonburg, VA 22803	84-0385934	501(c)(3)	8,100				unrestricted support

Form 990,Schedule I, Part II, Grants and Other Assistance to Governments and Organizations in the United States

(a) Name and address of organization or government	**(b)** EIN	**(c)** IRC Code section if applicable	**(d)** Amount of cash grant	**(e)** Amount of non-cash assistance	**(f)** Method of valuation (book, FMV, appraisal, other)	**(g)** Description of non-cash assistance	**(h)** Purpose of grant or assistance
Harrisonburg-Rockingham Historical Society	54-1017712	501(c)(3)	14,000				Grant for executive director position
James Madison University 800 S Main St Harrisonburg, VA 22807	54-6001756	501(c)(3)	203,000				Grant for sports psychology cneter and unrestricted support
McGaheysville Elementary School PTO Inc9508 Spotswood Trail Mcgaheysville, VA 22840	27-0806726	501(c)(3)	5,500				Grant for technology
Shenandoah University 44160 Scholar Plaza Ashburn, VA 20176	54-0525605	501(c)(3)	6,000				Scholarships
Smithsonian Institution815 14th Street NW Washington, DC 20013	53-0206827	501(c)(3)	25,000				american enterprise exhibit's website
United Methodist Committe on Relief475 Riverside Dr Rm 1522 New York, NY 10115	13-5562278	501(c)(3)	10,500				Haiti Relief
Weyers Cave Volunteer Fire Department	54-1570439	501(c)(3)	15,900				Grant for defibrillator
Piedmont Environmental Council	54-0935569	501(c)(3)	41,900				Unrestricted grant
Virginia Mennonite Retirement Center Foundation	54-0249313	501(c)(3)	27,000				Capital Campain, Annual Fund

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, question 23.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047
2009
Open to Public Inspection

Name of the organization
The Community Foundation of Harrisonburg
& Rockingham County

Employer identification number
54-1920746

Part I Questions Regarding Compensation

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

☐ First-class or charter travel
☐ Travel for companions
☐ Tax idemnification and gross-up payments
☐ Discretionary spending account
☐ Housing allowance or residence for personal use
☐ Payments for business use of personal residence
☐ Health or social club dues or initiation fees
☐ Personal services (e g , maid, chauffeur, chef)

			Yes	No
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**		
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?	**2**		

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

☑ Compensation committee
☐ Independent compensation consultant
☐ Form 990 of other organizations
☑ Written employment contract
☑ Compensation survey or study
☑ Approval by the board or compensation committee

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

			Yes	No
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**		No
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No

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

Only 501(c)(3) and 501(c)(4) organizations only 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

			Yes	No
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No

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

			Yes	No
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No

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

			Yes	No
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**		No
8	Were any amounts reported in Form 990, Part VII, paid or accured 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	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use Schedule J-1 if additional space needed.

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

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		**(B)** Breakdown of W-2 and/or 1099-MISC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
The Community Foundation of Harrisonburg
& Rockingham County

Employer identification number
54-1920746

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

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

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 . . . . ▶ $

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

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No

Total . . . . ▶ $

Part III Grants or Assistance Benefitting Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
Asa Graves	Asa Graves is married to board member Kathleen Graves	80,000	Asa Graves is a partner in Graves-Light Graves-Light will be paid about 80 basis points of the pooled investments, approximately $80,000 per year as an investment management fee		No

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

▶**Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.**
▶ **Attach to Form 990.**

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
The Community Foundation of Harrisonburg & Rockingham County

Employer identification number
54-1920746

Part I Types of Property

	(a) Check if applicable	**(b)** Number of Contributions	**(c)** Revenues reported on Form 990, Part VIII, line 1g	**(d)** Method of determining revenues
1 Art—Works of art				
2 Art—Historical treasures .				
3 Art—Fractional interests . .				
4 Books and publications . .				
5 Clothing and household goods				
6 Cars and other vehicles . .				
7 Boats and planes				
8 Intellectual property . . .				
9 Securities—Publicly traded .	X	19	208,515	Average Hi/Low Price
10 Securities—Closely held stock .				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous . .				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other . . .				
15 Real estate—Residential .				
16 Real estate—Commercial . .				
17 Real estate—Other . . .				
18 Collectibles				
19 Food inventory . . .				
20 Drugs and medical supplies .				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens . .				
24 Archeological artifacts . . .				
25 Other ▶ (In-Kind)	X	8	33,262	FMV
26 Other ▶( )				
27 Other ▶( )				
28 Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement . . . **29**

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	**30a**		No
b If "Yes," describe the arrangement in Part II			
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	**31**	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?	**32a**		No
b If "Yes," describe in Part II			
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II			

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
Non Reporting of Revenue	Part I, Line 33	In-kind contributions for services and facilities not included in revenue Services include legal, accounting, information technology and printing

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.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
The Community Foundation of Harrisonburg & Rockingham County

Employer identification number
54-1920746

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 4		The by-laws were entirely restated Adopted May 22, 2009 to become effective July 1, 2009, the significant changes included re-titling officers of the board and the operating entity Specifying the authority associated with each position enabled the officers of the operating entity to act on behalf of the board in more situations
Form 990, Part VI, Section B, line 11		The form 990 is posted to a secure web potal for review & comments by the board of directors prior to filing
Form 990, Part VI, Section B, line 12c		The Foundation monitors the potential and actual conlicts of interest The executive director and/or President of the Board speaks with appropriate individuals and takes necessary action when a conflict surfaces
Form 990, Part VI, Section B, line 15		All salary reviews are conducted by persons at least one level higher than the person in question Much comparative and bench mark data is obtained from the Council on Foundations All compensation packages are calibrated to local conditions
Form 990, Part VI, Section C, line 19		The organization makes its governing documents, conflict of interest policy and financial statements available to the public via the organizations website and responding to proper request for hard copy of these items

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
The Community Foundation of Harrisonburg
& Rockingham County

Employer identification number
54-1920746

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

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
The Valley Responds LC	Relief Work	VA			Sole MemberManager
Showker Memorial Gardens LC PO Box 1068 Harrisonburg, VA 22803 20-0726547	Manage Historic Cemetary	VA			Sole MemberManager
TCF Holding LC PO Box 1068 Harrisonburg, VA 22803	Hold Real Estate/Private Stock	VA			sole MemberManager

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity

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

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

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

(a) Name, address, and EIN of related organization	**(b)** Primary activity	**(c)** Legal domicile (state or foreign country)	**(d)** Direct controlling entity	**(e)** Type of entity (C corp, S corp, or trust)	**(f)** Share of total income	**(g)** Share of end-of-year assets	**(h)** Percentage ownership

Part V **Transactions With Related Organizations** (Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III or IV

		Yes	No
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity	**1a**		
b Gift, grant, or capital contribution to other organization(s)	**1b**		
c Gift, grant, or capital contribution from other organization(s)	**1c**		
d Loans or loan guarantees to or for other organization(s)	**1d**		
e Loans or loan guarantees by other organization(s)	**1e**		
f Sale of assets to other organization(s)	**1f**		
g Purchase of assets from other organization(s)	**1g**		
h Exchange of assets	**1h**		
i Lease of facilities, equipment, or other assets to other organization(s)	**1i**		
j Lease of facilities, equipment, or other assets from other organization(s)	**1j**		
k Performance of services or membership or fundraising solicitations for other organization(s)	**1k**		
l Performance of services or membership or fundraising solicitations by other organization(s)	**1l**		
m Sharing of facilities, equipment, mailing lists, or other assets	**1m**		
n Sharing of paid employees	**1n**		
o Reimbursement paid to other organization for expenses	**1o**		
p Reimbursement paid by other organization for expenses	**1p**		
q Other transfer of cash or property to other organization(s)	**1q**		
r Other transfer of cash or property from other organization(s)	**1r**		

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

	(a) Name of other organization	**(b)** Transaction type(a-r)	**(c)** Amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

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

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

(a) Name, address, and EIN of entity	**(b)** Primary activity	**(c)** Legal domicile (state or foreign country)	**(d)** Are all partners section 501(c)(3) organizations?		**(e)** Share of end-of-year assets	**(f)** Disproprtionate allocations?		**(g)** Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	**(h)** General or managing partner?	
			Yes	**No**		**Yes**	**No**		**Yes**	**No**

RESTATED BYLAWS
OF
THE COMMUNITY FOUNDATION
OF HARRISONBURG AND ROCKINGHAM COUNTY

The Community Foundation of Harrisonburg and Rockingham County (the "Foundation"), a nonstock corporation duly formed under the provisions of the Virginia Nonstock Corporation Act, Chapter 10, Title 13 1 of the Code of Virginia (the "Code"), hereby adopts the following Bylaws of the Foundation which shall govern the management and operation of the Foundation's business and the regulation of its affairs, to the extent consistent with the Foundation's Articles of Incorporation ("Articles") and applicable law, and in accordance with Section 13 1-823 of the Code These Bylaws effect a complete restatement of the Foundation's bylaws and supersede and replace any and all bylaws of the Foundation in effect immediately prior to the adoption hereof

ARTICLE I
DEFINITION OF TERMS

Unless otherwise stated in these Bylaws, all of the terms used in these Bylaws which are defined in Section 13 1-803 of the Code shall be deemed to have the meaning set forth in such Section of the Code

ARTICLE II
MEMBERS

The Foundation shall have no members

ARTICLE III
CORPORATE POWERS

Unless the Foundation's Articles of Incorporation provide otherwise, the Foundation shall have the same powers as an individual to do all things necessary or convenient to carry out its business and affairs, including, without limitation, those powers enumerated in Section 13 1-826 of the Code In the event of an emergency as described in Article XI below, the Board of Directors shall have those emergency powers enumerated in Section 13 1-827 of the Code

ARTICLE IV
NONSTOCK CORPORATION

In accordance with Section 13 1-814 of the Code, the Foundation shall not issue shares of stock No dividend shall be paid and no part of the income of the Foundation shall be distributed to its directors or officers The Foundation may pay compensation in a reasonable amount to its officers for services rendered, including pensions, and may make distributions as permitted by applicable law upon dissolution or final liquidation and no such payment, benefit or distribution shall be deemed to be a dividend or a distribution of income

ARTICLE V
BOARD OF DIRECTORS

1 Authority All corporate powers shall be exercised by or under the authority of, and the business and affairs of the Foundation shall be managed under the direction of, the Board of Directors Unless otherwise provided by resolution of the Board of Directors, the directors shall have the sole voting power

2 Number and Qualification The number of directors shall be no less than twelve (12) and no more than twenty-four (24) at all times, with the exact number to be fixed by resolution of the Board of Directors Directors shall serve without compensation, except reimbursement for reasonable expenses incurred on behalf of the Foundation

3 Election and Term At each annual meeting of the Board of Directors, as close as possible to one-third (1/3) of the total number of directors shall be elected by the directors in office, including those whose terms are expiring Directors elected at an annual meeting shall serve a term of three (3) years, or until their respective successors are elected and qualify

Directors named between annual meetings pursuant to Section Five of this Article shall serve for the unexpired term of the director whom he or she is replacing Directors may serve for a maximum of two (2) consecutive three-year terms, excluding completion of an unexpired term Notwithstanding the foregoing, if at the end of a director's second three-year term the director is serving in an office required to be filled by a member of the Board of Directors, the director's term shall be extended automatically through completion of the office's term, up to a maximum of two (2) years

4 Resignation and Removal A director may resign at any time by delivering written notice to the Board of Directors A resignation shall be effective when the notice is delivered unless the notice specifies a later effective date The Board of Directors may remove one or more directors with or without cause upon the affirmative vote of two-thirds (2/3) of the directors then in office

5 Vacancy If a vacancy occurs on the Board of Directors, including a vacancy resulting from an increase in the number of directors, the vacancy may be filled by the affirmative vote of a majority of the remaining directors, even though less than a quorum of the Board

6 Annual Meeting The Board of Directors shall meet at least annually in the month specified by resolution of the Board of Directors for the purpose of general organization, the appointment of officers, and consideration of any other business that may properly be brought before the meeting The failure to hold the annual meeting at the time stated herein shall not affect the validity of any corporate action

7 Regular or Special Meetings in Addition to the Annual Meeting Regular meetings of the Board of Directors shall be held at such times as the Board may designate by

resolution Special meetings of the Board of Directors may be called any time by the Chair, Executive Director or, upon the request of any two (2) directors, by the Secretary

8 Notice of Meetings The Secretary or officer performing the Secretary's duties shall give not less than two (2) days' notice by word-of-mouth, mail, facsimile, or e-mail of all special meetings of the Board of Directors The notice shall set forth the agenda, minutes, and other items of business requiring a vote Special meetings may be held at any time without notice if all of the directors are present, or if those not present waive notice in writing either before or after the meeting No notice shall be required for annual and regular meetings

9 Place of Meetings Meetings of the Board of Directors, annual, regular or special, shall be held at such place as the Board of Directors may designate

10 Quorum and Voting Action may be taken on a matter by the Board of Directors only at a meeting at which a quorum is present A quorum of the Board of Directors shall consist of not less than a majority of the number of directors on the Board Unless otherwise provided in these Bylaws, if a quorum is present when a vote is taken, the affirmative vote of a simple majority of directors present is the act of the Board of Directors

11 Conduct of Meetings The Chair shall preside over all meetings of the directors If the Chair is not present, the Vice Chair or, if the Vice Chair is also not present, the Secretary shall preside If none of the officers is present, a chairman shall be elected by the meeting The Secretary of the Foundation shall act as Secretary of the meetings if the Secretary is present If the Secretary is not present, the officer presiding over the meeting shall appoint a Secretary of the meeting The Board of Directors may permit any or all directors to participate in a regular or special meeting by, or conduct a meeting through the use of, any means of communications by which all directors participating may simultaneously hear each other during the meeting

12 Action Without a Meeting Any action required or permitted to be taken at a Board of Directors' meeting may be taken without a meeting if the action is taken by all members of the Board The action shall be evidenced by one or more written consents stating the action taken, signed by each director either before or after the action taken, and included in the minutes or filed with the corporate records reflecting the action taken Action taken under this Section is effective when the last director signs the consent unless the consent specifies a different date, in which event the action taken is effective as of the date specified therein provided the consent states the date of execution by each director A consent signed under this Section shall have the same effect of a meeting vote and may be described as such in any document

ARTICLE VI
COMMITTEES

1 General The Board of Directors shall establish committees ("Committees"), each having specific areas of responsibility and authority as shall be established by the Board of Directors The Executive Committee shall be a standing Committee The Board of Directors may establish other Committees from time to time

2 Committee Appointments and Vacancies The Board of Directors shall establish membership on Committees, but may delegate authority to appoint Committee members to the chair of such Committee Committee members shall serve at the pleasure of the Board of Directors and may be removed by the Board of Directors at any time The Board of Directors, or its authorized delegate, shall add to the Committee membership or fill vacancies on established Committees as needed Each Committee shall consist of two (2) or more members and shall include at least one (1) member of the Board of Directors Individuals who are not members of the Board of Directors may serve on Committees and as Committee chairs, except that only

members of the Board of Directors and the immediate past Chair may be voting members of or chair the Executive Committee

3 <u>Committee Reports</u> The duties and responsibilities of each Committee shall be developed and approved by the Executive Committee or the Board of Directors from time to time Each Committee shall provide such reports to the Executive Committee or the Board of Directors as may be required by the Chair or the Board of Directors

4 <u>Executive Committee</u> The Executive Committee shall consist of no less than five (5) and no more than nine (9) voting and nonvoting members The current Chair, Vice Chair, and Secretary shall serve as standing, voting members of the Executive Committee The immediate past Chair shall serve as a standing, voting member of the Executive Committee for the year following the year in which his or her term as Chair is completed The Board of Directors may appoint up to three (3) of its own number as additional voting members of the Executive Committee The Executive Director and the Director of Development and Community Relations shall serve as standing, nonvoting members of the Executive Committee The Executive Committee may exercise all routine and ordinary powers of the Board of Directors during intervals between meetings of the Board of Directors, but shall have no power of authority to fill vacancies on the Board of Directors, to amend the Articles of Incorporation of the Foundation, to adopt, amend or repeal the Bylaws of the Foundation, to approve a plan of merger to which the Foundation is a party, or to take any action that the Board of Directors has expressly precluded or limited the Executive Committee from taking The duties of the Executive Committee shall include (a) transacting business of an urgent matter in a timely manner between meetings of the Board of Directors, and to report all actions taken to the Board of Directors for its ratification, (b) developing and maintaining organizational structure and

operating procedures of the Board of Directors and its Committees, (c) consulting legal counsel on matters requiring interpretation of legal or quasi-legal documents or which may involve litigation, (d) ensuring compliance with these Amended Bylaws and all applicable requirements of governmental entities, (e) determining the appropriate action to be taken with respect to reported violations of the Conflicts of Interest policy in accordance with such policy, and (f) supporting the Executive Director and Director of Development and Community Relations in his or her efforts to operate the Foundation The Chair or the Vice Chair, as determined by the vote of the Executive Committee, shall be the chair of the Executive Committee The Executive Committee shall meet at the call of its chair or the Executive Director between regular meetings of the Board of Directors and shall report on any actions taken at the next meeting of the Board of Directors following any meeting of the Executive Committee The Executive Committee shall keep an accurate record of its meetings As soon as is reasonably practicable, the minutes of the meetings of the Executive Committee shall be distributed to each member of the Board of Directors by regular reporting methods, this policy of dissemination of the minutes shall not be changed except by vote of the full Board of Directors

5 Meetings If not otherwise specified, the provisions of these Bylaws which govern meetings, action without meetings, and quorum and voting requirements of the Board of Directors shall apply to Committees and their members as well

ARTICLE VII
OFFICERS

1 General The officers of the Foundation shall consist of a Chair, Vice Chair, Executive Director, Director of Development and Community Relations, Secretary, and Treasurer and such other officers as the Board may appoint In addition, the Board of Directors may elect such Vice Presidents as may be approved by the Board of Directors All officers shall

be elected or appointed by the Board of Directors and for such compensation as may be fixed by the Board of Directors The Chair, Vice Chair and Secretary shall be elected for two (2) year terms by the Board of Directors from their own number Officers other than the Chair, Vice Chair and Secretary shall serve at the pleasure of the Board of Directors and need not be members of the Board of Directors Any two (2) or more offices may be held by the same person

2 <u>Resignation and Removal</u> An officer may resign at any time by delivering written notice to the Board of Directors A resignation shall be effective when the notice is delivered unless the notice specifies a later effective date If a resignation is made effective at a later date and the Foundation accepts the future effective date, it may fill the pending vacancy before the effective date if his successor does not take office until the effective date The Board of Directors may remove any officer at any time with or without cause and any officer or assistant officer, if appointed by another officer, may likewise be removed by such officer

3 <u>Vacancies</u> Whenever any vacancies shall occur in any office, the vacancy shall be filled by the Board of Directors

4 <u>Chair of the Board of Directors</u> The Chair shall preside at all meetings of the Board and members, may sign and countersign all contracts and other instruments of the Foundation, shall make reports to the Board of Directors, and shall perform all such other duties as are incident to this office or are properly required of this officer by the Board of Directors Persons receiving compensation from the Foundation shall not be eligible to serve as Chair

5 <u>Vice Chair</u> The Vice Chair shall be vested with all the powers and shall perform all the duties of the Chair in the absence or disability of the latter, unless and until the Board of

Directors shall otherwise determine The Vice Chair shall have such power to perform such other duties as shall be prescribed by the directors

6 Executive Director The Executive Director shall have general management and control of the affairs of the Foundation and shall be the Foundation's senior manager, responsible for carrying out the strategic plan developed by, and the policies adopted by, the Board of Directors The Executive Director shall have authority to sign checks, drafts, notes, and all other orders for the payment of money and to sign the corporate name to all deeds, contracts, leases, and other documents of every nature and description The Executive Director is also President of the Foundation and may sign instruments in that capacity as necessary The Executive Director may delegate the authority vested in this office, or any portion of it, to other Foundation agents and employees

7 Director of Development and Community Relations The Director of Development and Community Relations shall have such duties and authority as may be prescribed by the Executive Director or the Board of Directors The Director of Development and Community Relations is also a Vice President and may sign instruments in that capacity as necessary

8 Secretary The Secretary shall attend all meetings of the Board of Directors, and shall have the responsibility for preparing and maintaining custody of minutes of the directors' meetings and for authenticating records of the Foundation The Secretary shall keep or cause to be kept in a book provided for the purpose a true and complete record of the proceedings of all meetings The Secretary shall be custodian of the records of the Foundation The Secretary shall attend to the giving of all notices and shall perform such other duties as these Bylaws or the Board of Directors may prescribe

9 Treasurer The Treasurer shall keep correct and complete records of account, showing accurately at all times the financial condition of the Foundation The Treasurer may delegate the authority vested in this office, or any portion of it, to other Foundation agents and employees

10 Vice Presidents Each Vice President shall have such duties and authority as may be prescribed by the Executive Director or the Board of Directors

11 Transfer of Authority In case of the absence of any officer of the Foundation or for any other reason that the Board of Directors may deem sufficient, the Board of Directors may transfer the powers or duties of that office to any other officer or to any other director or employee of the Foundation

ARTICLE VIII
SPECIAL CORPORATE ACTS
NEGOTIABLE INSTRUMENTS DEEDS AND CONTRACTS

All checks, drafts, notes, bonds, bills of exchange and orders for the payment of money of the Foundation, all deeds, mortgages and other written contracts and agreements to which the Foundation shall be a party, and all assignments or endorsements of registered bonds or other securities owed by the Foundation, shall be signed by such officers as the Board may from time to time direct The Board of Directors may authorize anyone of its officers to sign any of such instruments, for and on behalf of the Foundation, without necessity of countersignature, may designate officers or employees of the Foundation, other than those named above, who may, in the name of the Foundation, sign such instruments, and may authorize the use of facsimile signatures of any of such persons

ARTICLE IX
TRANSACTIONS WITH DIRECTORS

Any contract or other transaction between the Foundation and one or more of its directors, or between the Foundation and any firm of which one or more of its directors are members or employees, or in which they are interested, or between the Foundation and any corporation or association of which one or more of its directors are shareholders, members, directors, officers or employees, or in which they are not interested, shall be valid for all purposes, notwithstanding the presence of the director or directors at the meeting of the Board of Directors of the Foundation that acts upon, or in reference to, the contract or transaction, and notwithstanding his or their participation in the action, if the fact of such interest be disclosed or known to the Board of Directors and the Board of Directors shall, nevertheless, authorize or ratify the contract or transaction, the interested director or directors to be counted in determining whether a quorum is present and to be entitled to vote on such authorization or ratification However, no such contract or transaction may be authorized or ratified by a single director If a majority of disinterested directors vote to authorize or ratify the contract or transaction, a quorum is present for the purpose of taking action under this Article This Article shall not be construed to invalidate any contract or other transaction that would otherwise be valid under the common and statutory law applicable to it

ARTICLE X
FISCAL YEAR

The fiscal year of the Foundation shall be determined by the Board of Directors in its discretion, subject to applicable law

ARTICLE XI
EMERGENCY BYLAWS

In the event that a quorum of the Foundation's Board of Directors cannot readily be assembled because of some catastrophic event, the Board of Directors of the Foundation may, consistent with Section 13 1-824 of the Code, adopt other bylaws to be effective only in such an emergency, which bylaws shall be subject to amendment or repeal by the Board of Directors, and shall provide procedures for calling a meeting of the Board of Directors, quorum requirements for the meeting, and designation of additional or substitute directors, as well as other provisions necessary for managing the Foundation during such emergency All provisions of these Bylaws consistent with such emergency bylaws shall remain effective during such emergency Such emergency bylaws shall not be effective after such emergency ends Corporate action taken in good faith in accordance with such emergency bylaws shall bind the Foundation and may not be used to impose liability on a director, officer, employee or agent of the Foundation

ARTICLE XII
AMENDMENT TO BYLAWS

These Bylaws may be amended or repealed by the Board of Directors at any regular or special meeting Any action taken or authorized by the Board of Directors which would be inconsistent with the Bylaws then in effect, but is taken or authorized by the affirmative vote of not less than the number of directors that would be required to amend these Bylaws so that the Bylaws would be consistent with such action, shall be given the same effect as if these Bylaws had been temporarily amended or suspended to the extent necessary to permit the specific action so taken or authorized

ARTICLE XIII

VARIANCE POWER

The Board of Directors retains the power to modify any restriction or condition on the distribution of funds for any specified charitable purpose or to any specified organization if, in the sole judgment of the Board of Directors, such restriction or condition becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community or area served The Board of Directors retains the power to modify the restriction without obtaining the approval of any participating trustee, custodian, or agent of the Foundation

Originally Adopted June 14 1999
Amended February 19 2003
Restated May 22 2009

Additional Data

Software ID:
Software Version:
EIN: 54-1920746
Name: The Community Foundation of Harrisonburg & Rockingham County

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services

(Code) (Expenses $ 881,397 including grants of $ 832,032) (Revenue $)

Harrisonburg Mennonite Church - Due to significant grant recommendations from three donor-advisors, The Community Foundation granted $55,000 in funds for Harrisonburg Mennonite Church for operations and certain special projects The church is located in Harrisonburg Harrisonburg Children's Museum - In 2008-09, The Community Foundation engaged in an agreement with the Harrisonburg Children's Museum to provide administrative support for their efforts to raise funds to renovate and move into a building that was given to them in downtown Harrisonburg There is quite a bit of excitement about this organization They currently operate in another building downtown which is one sixth the size of the new building The mission of the 501(c)(3) organization is to engage young minds through interactive, multi-sensory learning experiences that promote greater understanding of themselves and their world In addition to working with them administratively, donor-advisors of The Community Foundation requested grants totaling $25,250 in 2009-10 for Harrisonburg Children's Museum Other Program Services - Part of The Community Foundation's purpose is to manage permanent endowments to enrich the quality of life in our communities As of 06/30/2010, there were a total of 143 funds managed with assets of $12,355,169 Of those, 47 were permanently endowed funds with assets totaling $7,506,608 of which 13 were scholarship funds at varying levels of endowment with total values of $989,915 The Community Foundation's total grants, mostly within our community, were $1,098,274 for our fiscal year 2009-10 to more than 170 grantees This was due to significant donations to The Community Foundation's funds and significant grant-making from donor-advised and endowed funds The Community Foundation accepts grant applications from non-profit agencies and charitable projects in Harrisonburg and Rockingham County These Community Needs are shared with donor advisors, Private Foundations and other area philanthropists in the hope of finding funding These are the type projects that The Community Endowment would support if we had significant funds to do so Applications are available on our website In 2009-10, The Community Foundation held two Community Needs Grants meeting At those meetings, a total of 39 local charities were reviewed for support of various projects representing over $675,000 in Community Needs Similar meetings are planned semi-annually This is another way to promote philanthropy and support the needs of the community

Form 990, Part VII - Compensation of Officers, Directors,Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
J Wayne Alley Co-Chair Finance Committ	40	X						0	0	0
Phillip C Stone Jr Treasurer & Legal Counse	20	X		X				0	0	0
Richard A Baugh Director	20	X						0	0	0
Stephanne S Byrd Director	1 00	X						0	0	0
David W Driver Distribution Chair	1 00	X						0	0	0
Steven Gordon Vice Chair	1 00	X		X				0	0	0
Barbara R Graves Director	40	X						0	0	0
Kathleen M Graves Secretary	1 50	X		X				0	0	0
Kim Haines Director	1 00	X						0	0	0
Betsy Hay Director	50	X						0	0	0
W Michael Heatwole III Finance Co-Chair	50	X						0	0	0
Dale Lam Audit Chair	1 00	X						0	0	0
Susanne Myers director	50	X						0	0	0
Amy L Rush director	40	X						0	0	0
Jennifer Shirkey Chair	2 00	X		X				0	0	0
Mark J Warner Director	20	X						0	0	0
C Douglas Wine Director	50	X						0	0	0
Peter S Yates Director	40	X						0	0	0
Michael E Fiore Executive Director/Presi	20 00			X				21,400	0	0
Revlan S Hill Vice President	40 00			X				56,000	0	1,680