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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)	OMB No 1545-0047 2010 Open to Public Inspection
	The organization may have to use a copy of this return to satisfy state reporting requirements	

A For the 2010 calendar year, or tax year beginning 07-01-2010 and ending 06-30-2011

B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	C Name of organization JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER NY INC		D Employer identification number 16-0868942
	Doing Business As		E Telephone number (585) 461-0490
	Number and street (or P O box if mail is not delivered to street address) 441 EAST AVENUE	Room/suite	G Gross receipts \$ 6,251,900
	City or town, state or country, and ZIP + 4 ROCHESTER, NY 14607		
F Name and address of principal officer LAWRENCE FINE 441 EAST AVENUE ROCHESTER, NY 14607		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) ☐ 501(c) () ◀ (insert no) ☐ 4947(a)(1) or ☐ 527			
J Website: ▶ WWW.JEWISHROCHESTER.ORG			

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ☐	L Year of formation 1961	M State of legal domicile NY
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Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities FUNDRAISING, PLANNING AND COMMUNITY RELATIONS SERVING THE JEWISH COMMUNITY OF ROCHESTER, NY		
	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	89
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	88
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	26
	6 Total number of volunteers (estimate if necessary)	6	200
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	7b Net unrelated business taxable income from Form 990-T, line 34	7b	0
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 7,187,329	Current Year 5,683,534
	9 Program service revenue (Part VIII, line 2g)	16,725	14,680
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	267,880	360,738
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	110,957	182,858
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,582,891	6,241,810
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	3,444,420
14 Benefits paid to or for members (Part IX, column (A), line 4)		0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		1,613,496	1,592,332
16a Professional fundraising fees (Part IX, column (A), line 11e)		0	0
16b Total fundraising expenses (Part IX, column (D), line 25) ☐ 411,159			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)		936,447	989,114
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)		5,994,363	7,844,006
19 Revenue less expenses Subtract line 18 from line 12		1,588,528	-1,602,196
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 27,381,251	End of Year 30,509,525
	21 Total liabilities (Part X, line 26)	3,933,885	4,215,853
	22 Net assets or fund balances Subtract line 21 from line 20	23,447,366	26,293,672

Part II Signature Block

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

Sign Here	***** Signature of officer			2012-05-10 Date	
	LAWRENCE FINE EXECUTIVE DIRECTOR Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name TIMOTHY P THANEY CPA		Preparer's signature TIMOTHY P THANEY CPA		Date 2012-05-10
	Check if self-employed ☒				PTIN
	Firm's name DEJOY KNAUF & BLOOD LLP				Firm's EIN
	Firm's address 39 STATE STREET SUITE 600 ROCHESTER, NY 14614				Phone no (585) 546-1840

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

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1

Briefly describe the organization's mission

THE MISSION OF THE JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER IS TO ENRICH THE QUALITY OF LIFE FOR JEWS IN ROCHESTER, ISRAEL AND AROUND THE WORLD THE FEDERATION MEETS THIS GOAL THROUGH FINANCIAL RESOURCE DEVELOPMENT, PLANNING, EDUCATION, COMMUNITY RELATIONS, AND VOLUNTEER RECRUITMENT AND TRAINING THE FEDERATION CONVENES IN AGENCIES, SYNAGOGUES, AND ORGANIZATIONS TO ADDRESS ISSUES OF COMMON CONCERN TOGETHER, WE TRANSFORM JEWISH TRADITION AND VALUES INTO ACTION

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 \$ 5,262,560 including grants of \$ 5,262,560) (Revenue \$)

DISTRIBUTIONS TO BENEFICIARIES - ANNUAL ALLOCATIONS TO QUALIFIED JEWISH ORGANIZATIONS

4b

(Code) (Expenses \$ 291,514 including grants of \$) (Revenue \$)

EDUCATIONAL SERVICES - PROFESSIONAL DEVELOPMENT PROGRAMS & COURSES FOR TEACHERS, MIDRASH H S IN ROCHESTER FOR JEWISH STUDENTS AND EDUCATIONAL PROGRAMS FOR COMMUNITY ON THE HOLOCAUST

4c

(Code) (Expenses \$ 184,459 including grants of \$) (Revenue \$)

FOUNDATION DEVELOPMENT - PROGRAMS TO ASSIST IN THE DEVELOPMENT AND GROWTH OF JEWISH ORGANIZATIONS

4d

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

(Expenses \$ 721,279 including grants of \$) (Revenue \$ 158,518)

4e

Total program service expenses

\$ 6,459,812

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.	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?	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.		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.		No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III.		No
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.	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.		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.		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.		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.	Yes	
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		No
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X.	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?		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, Parts I and IV.		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, Parts II and IV.		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, Parts III and IV.		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 (see instructions).		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.		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.		No
20a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H.		No
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions).		

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? <i>If "Yes," complete Schedule I, Parts I and II</i>	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? <i>If "Yes," complete Schedule I, Parts I and III</i>	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? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b-24d and complete Schedule K. If "No," go to line 25</i>	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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i>	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? <i>If "Yes," complete Schedule L, Part III</i>	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? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		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? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		No
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> ☐ Yes ☒ No			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		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? <i>If "Yes," complete Schedule R, Part VI</i>	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			
Check if Schedule O contains a response to any question in this Part V ☐			
		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a	19
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, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return.	2a	26
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	Yes
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b	
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 instructions for 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?	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 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	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
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	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c	Enter the amount of reserves on hand.	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b	

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.
Check if Schedule O contains a response to any question in this Part VI ☒

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	89	
b	Enter the number of voting members included in line 1a, above, who are independent	1b	88	
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	Yes	
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 governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant 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		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	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 If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)	15b		No
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 ☒ NY
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 ☒ JEANINE VENDETTA 441 EAST AVENUE ROCHESTER, NY 14607 (585) 461-0490

Check if Schedule O contains a response to any question in this Part VII ☐ ☒

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

Form **990** (2010)

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	579,415	0	60,573

2 Total number of individuals (including but not limited to those listed in Item 3) who received or accrued more than \$100,000 in reportable compensation from the organization. **3**

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such individual</i>	4 Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	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			873,018			
	e Government grants (contributions) 1e						
	f All other contributions, gifts, grants, and similar amounts not included above 1f			4,810,516			
	g Noncash contributions included in lines 1a-1f \$						
	h Total. Add lines 1a-1f ▶			5,683,534			
	Program Service Revenue				Business Code		
2a TUITION AND GRANT INCO			611600	14,680	14,680		
b							
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f ▶				14,680			
Other Revenue		3 Investment income (including dividends, interest and other similar amounts) ▶				370,828	
	4 Income from investment of tax-exempt bond proceeds . . ▶						
	5 Royalties ▶						
				(i) Real	(ii) Personal		
	6a Gross Rents			39,020			
	b Less rental expenses						
	c Rental income or (loss)			39,020			
	d Net rental income or (loss) ▶				39,020		39,020
				(i) Securities	(ii) Other		
	7a Gross amount from sales of assets other than inventory						
	b Less cost or other basis and sales expenses			10,090			
	c Gain or (loss)			-10,090			
	d Net gain or (loss) ▶				-10,090		-10,090
	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 MISCELLANEOUS INCOME			900099	143,838	143,838		
b							
c							
d All other revenue							
e Total. Add lines 11a-11d ▶				143,838			
12 Total revenue. See Instructions ▶				6,241,810	158,518	0	399,758

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	5,262,560	5,262,560		
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	318,835	79,709	111,592	127,534
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	1,002,245	662,529	287,784	51,932
7	Other salaries and wages				
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	118,585	62,039	25,738	30,808
9	Other employee benefits	68,123	37,894	15,997	14,232
10	Payroll taxes	84,544	45,312	15,463	23,769
a	Fees for services (non-employees)				
	Management				
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees	6,572		6,572	
g	Other	34,943	27,874	7,069	
12	Advertising and promotion				
13	Office expenses				
14	Information technology				
15	Royalties				
16	Occupancy	103,024		103,024	
17	Travel	15,654	3,207	12,447	
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	76,700	10,861	61,312	4,527
23	Insurance	18,089		18,089	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	PROGRAMS AND EVENTS	327,693	169,777	23,642	134,274
b	NATIONAL DUES EXPENSE	161,940		161,940	
c	BAD DEBT EXPENSE	82,669		82,669	
d	EQUIPMENT RENTALS, REPA	34,973	28,198	3,387	3,388
e	POSTAGE	26,033	14,664	1,803	9,566
f	All other expenses	100,824	55,188	34,507	11,129
25	Total functional expenses. Add lines 1 through 24f	7,844,006	6,459,812	973,035	411,159
26	Joint costs. Check here ☐ if following SOP 98-2 (ASC 958-720) 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)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			710,823	1	405,557
	2	Savings and temporary cash investments			693,725	2	1,354,970
	3	Pledges and grants receivable, net			3,268,122	3	2,762,714
	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)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Schedule L				6	
	7	Notes and loans receivable, net			39,488	7	38,694
	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges			53,164	9	143,034
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a	2,198,670			
	b	Less: accumulated depreciation	10b	1,395,221	872,178	10c	803,449
	11	Investments—publicly traded securities			15,233,655	11	17,872,627
	12	Investments—other securities. See Part IV, line 11			5,401,796	12	5,865,641
	13	Investments—program-related. See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			1,108,300	15	1,262,839
16	Total assets. Add lines 1 through 15 (must equal line 34)			27,381,251	16	30,509,525	
Liabilities	17	Accounts payable and accrued expenses			97,587	17	482,659
	18	Grants payable			3,463,085	18	3,263,564
	19	Deferred revenue			169,256	19	233,165
	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			203,957	25	236,465
	26	Total liabilities. Add lines 17 through 25			3,933,885	26	4,215,853
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			13,698,685	27	14,984,984
	28	Temporarily restricted net assets			5,815,241	28	7,043,019
	29	Permanently restricted net assets			3,933,440	29	4,265,669
	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			23,447,366	33	26,293,672
34	Total liabilities and net assets/fund balances			27,381,251	34	30,509,525	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,241,810
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,844,006
3	Revenue less expenses Subtract line 2 from line 1	3	-1,602,196
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	23,447,366
5	Other changes in net assets or fund balances (explain in Schedule O)	5	4,448,502
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	26,293,672

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		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?		No
b	Were the organization's financial statements audited by an independent accountant?	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	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 separate basis, consolidated 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?		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		

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

2010

Open to Public
Inspection

Name of the organization JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER NY INC	Employer identification number 16-0868942
--	--

Part I

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

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

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☒

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9

☐

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 10

☐

An organization organized and operated exclusively to test for public safety See**section 509(a)(4).**
- 11

☐

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

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - 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?

(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?

(ii)

a family member of a person described in (i) above?

(iii)

a 35% controlled entity of a person described in (i) or (ii) above?

h

☐

Provide the following information about the supported organization(s)

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

(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 Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

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

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	12,189,774	9,122,407	5,239,938	7,188,401	5,683,534	39,424,054
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	12,189,774	9,122,407	5,239,938	7,188,401	5,683,534	39,424,054
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						39,424,054

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	12,189,774	9,122,407	5,239,938	7,188,401	5,683,534	39,424,054
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	386,287	486,310	486,870	351,868	370,828	2,082,163
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	99,510	39,020	97,119	109,885	197,538	543,072
11 Total support (Add lines 7 through 10)						42,049,289
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f))	14	93 760 %
15 Public Support Percentage for 2009 Schedule A, Part II, line 14	15	94 540 %
16a 33 1/3% support test—2010. 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—2009. 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—2010. 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—2009. 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 IIIPart III

Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) 	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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 section 501(c)(3) organization, check this box and stop here 						

Section C. Computation of Public Support Percentage		
15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2010. 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—2009. 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 explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

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

2010

Open to Public Inspection

Name of the organization
JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER NY INC

Employer identification number
16-0868942

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	99	
2 Aggregate contributions to (during year)	767,595	
3 Aggregate grants from (during year)	2,069,671	
4 Aggregate value at end of year	10,262,751	
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 ▶ \$ _____

For Privacy Act and Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2010

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
1c	
1d	
1e	
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	9,748,681	6,344,538	8,539,302	
b	Contributions	596,694	61,595	201,743	
c	Investment earnings or losses	1,994,771	3,778,465	-1,871,827	
d	Grants or scholarships				
e	Other expenditures for facilities and programs	957,035	379,029		
f	Administrative expenses	74,423	56,888	524,680	
g	End of year balance	11,308,688	9,748,681	6,344,538	

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶ 0 %

b

Permanent endowment ▶ 38 000 %

c

Term endowment ▶ 62 000 %

3a

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

(i)

unrelated organizations

3a(i)

☐ Yes

☐ No

(ii)

related organizations

3a(ii)

☐ Yes

☐ No

b

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

3b

☐ Yes

☐ No

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		136,500		136,500
b Buildings		1,623,299	1,254,676	368,623
c Leasehold improvements				
d Equipment		438,871	140,545	298,326
e Other				
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				803,449

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	6,241,810
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	7,844,006
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-1,602,196
4	Net unrealized gains (losses) on investments	4	4,448,502
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 - 8	9	4,448,502
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	2,846,306

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	10,690,312
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	4,448,502
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	4,448,502
3	Subtract line 2e from line 1	3	6,241,810
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	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	6,241,810

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements	1	7,844,006
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	7,844,006
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	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	7,844,006

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
DESCRIPTION OF INTENDED USE OF ENDOWMENT FUNDS	PART V, LINE 4	ENDOWMENT FUNDS ARE USED TO SUPPORT ACTIVITIES OF THE FEDERATION AND RELATED GRANTS
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	THE FEDERATION IS AN EXEMPT ORGANIZATION UNDER INTERNAL REVENUE CODE SECTION 501(C)(3). THE FEDERATION HAS ALSO BEEN CLASSIFIED BY THE INTERNAL REVENUE SERVICE AS AN ENTITY THAT IS NOT A PRIVATE FOUNDATION. THE FEDERATION IS REQUIRED TO FILE ANNUAL RETURNS WITH THE FEDERAL AND NEW YORK STATE TAXING AUTHORITIES. AT JUNE 30, 2011, THE FEDERATION'S FEDERAL AND STATE ANNUAL RETURN REMAIN OPEN FOR EXAMINATION BY THE RESPECTIVE TAXING AUTHORITIES FOR THE 2008 THROUGH 2011 FISCAL YEARS. MANAGEMENT HAS DETERMINED THAT THE FEDERATION HAS NO UNCERTAIN TAX POSITIONS, INCLUDING THE TAX-EXEMPT STATUS OF THE FEDERATION AS OF JUNE 30, 2011.

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
JEWISH COMMUNITY FEDERATION OF GREATER
ROCHESTER NY INC

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

2010

Open to Public
Inspection

Employer identification number
16-0868942

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. Part II can be duplicated if additional space is needed. ▶ ☐

1 (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

▶ 25

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 GRANTS ARE GIVEN TO TAX EXEMPT ORGANIZATIONS IN THE UNITED STATES AFTER CAREFUL REVIEW OF THEIR ACTIVITIES BY MEMBERS OF THE BOARD AND CERTAIN COMMITTEE MEMBERS
OTHER INFORMATION	PART IV	JEWISH FEDERATION OF GREATER ROCHESTER PROVIDES GRANTS REPORTED ON SCHEDULE I TO THE JEWISH FEDERATIONS OF NORTH AMERICA (JFNA), WHICH IS A 501(C)(3) DOMESTIC U S CHARITY IN ADDITION, JFNA, AND ITS BENEFICIARY AGENCIES, UNITED ISRAEL APPEAL (UIA), A SUBSIDIARY OF JFNA, AND THE AMERICAN JEWISH JOINT DISTRIBUTION COMMITTEE (JDC) BOTH 501 (C) (3) ORGANIZATIONS - EACH FILE A SEPARATE FORM 990 AND DETAILED SCHEDULES F

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2010

Open to Public Inspection

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.

Name of the organization

JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER NY INC

Employer identification number

16-0868942

Part I

Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items		
	☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision 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 ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☒ Form 990 of other organizations ☒ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization		
a	Receive a severance payment or change-of-control payment from the organization or a related organization?	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		
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		
a	The organization?	6a	No
b	Any related organization?	6b	No
	If "Yes," to line 6a or 6b, describe in Part III		
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	No
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	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 duplicate copies if additional space is needed.

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

Note. The sum of columns (B)(i)-(iii) 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				
(1) MR LAWRENCE W FINE	(i) (ii)	230,000 0	0 0	33,970 0	18,400 0	4,263 0	286,633 0	0 0
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

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
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SCHEDULE M
(Form 990)

NonCash Contributions

OMB No 1545-0047

2010

Open to Public Inspection

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

Name of the organization
JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER NY INC

Employer identification number
16-0868942

Part I

Types of Property

	(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining oncash contribution amounts
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	9	663,606	FAIR MARKET VALUE
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 ► (_____)				
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	

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?	Yes	No
b	If "Yes," describe the arrangement in Part II		No
31	Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	Yes	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?		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 III

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
THIRD PARTY USE	PART I, LINE 32B	THE INVESTMENT AND ACCEPTANCE COMMITTEE WILL REVIEW ANY GIFTS PRIOR TO FORMAL ACCEPTANCE

SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization

JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER NY INC

Employer identification number

16-0868942

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2		CERTAIN DIRECTORS OF THE BOARD ARE MEMBERS OF THE SAME FAMILY AND OTHERS ARE EMPLOYEES OF THE SAME COMPANY

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		THE FORM 990 IS REVIEWED BY SELECT MEMBERS OF THE FINANCE COMMITTEE AND MADE AVAILABLE TO BOARD MEMBERS PRIOR TO ITS FILING

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	A CONFLICT OF INTEREST STATEMENT IS PREPARED ANNUALLY BY EACH MEMBER AND REVIEWED BY THE PRESIDENT OF THE BOARD AND THE EXECUTIVE DIRECTOR

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15A	COMPENSATION OF THE EXECUTIVE DIRECTOR IS DETERMINED BY A SPECIAL SUBCOMMITTEE OF THE EXECUTIVE COMMITTEE AND THE PERSONNEL COMMITTEE CHAIRPERSON MEETING ON AN ANNUAL BASIS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	INFORMATION REGARDING THE JEWISH COMMUNITY FEDERATION IS AVAILABLE UPON REQUEST AT THE ADMINISTRATIVE OFFICES

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 4,448,502

Identifier	Return Reference	Explanation
		THE FINANCE COMMITTEE ASSUMES OVERSIGHT FOR THE AUDIT AND MAKES RECOMMENDATIONS TO THE BOARD FOR APPROVAL

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

2010

Open to Public Inspection

Name of the organization
JEWISH COMMUNITY FEDERATION OF GREATER
ROCHESTER NY INC

Employer identification number

16-0868942

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

Part II

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
See Additional Data Table							

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) Disproporionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

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, 35A, or 36.)

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b Gift, grant, or capital contribution to other organization(s)

c Gift, grant, or capital contribution from other organization(s)

d Loans or loan guarantees to or for other organization(s)

e Loans or loan guarantees by other organization(s)

f Sale of assets to other organization(s)

g Purchase of assets from other organization(s)

h Exchange of assets

i Lease of facilities, equipment, or other assets to other organization(s)

j Lease of facilities, equipment, or other assets from other organization(s)

k Performance of services or membership or fundraising solicitations for other organization(s)

l Performance of services or membership or fundraising solicitations by other organization(s)

m Sharing of facilities, equipment, mailing lists, or other assets

n Sharing of paid employees

o Reimbursement paid to other organization for expenses

p Reimbursement paid by other organization for expenses

q Other transfer of cash or property to other organization(s)

r Other transfer of cash or property from other organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

No

Yes

No

No

No

No

No

No

No

No

No

No

No

No

No

No

No

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	(d) Method of determining amount involved
(1) THE FUTERMAN SUPPORTING FOUNDATION	C	148,000	CASH
(2) THE BRODKSY GROSSMAN SUPPORTING FOUNDATION	C	75,000	CASH
(3) THE BINIK-LEWINGER SUPPORTING FOUNDATION	C	70,000	CASH
(4) THE BRAITMAN SUPPORTING FOUNDATION	C	58,000	CASH
(5) THE KOZEL SUPPORTING FOUNDATION	C	57,000	CASH
(6)			

Schedule R (Form 990) 2010

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.

[illegible]

Part VII

Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation
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Additional Data

Software ID:

Software Version:

EIN: 16-0868942

Name: JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER NY INC

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			
MR RICHARD GOLDSTEIN PRESIDENT	50	X		X				0	0	0
MR MICHAEL D GROSSMAN VICE PRESIDENT	50	X		X				0	0	0
MR HOWARD KONAR VICE PRESIDENT	50	X		X				0	0	0
MR LEWIS NORRY VICE PRESIDENT	50	X		X				0	0	0
MS CAROLYN NUSSBAUM VICE PRESIDENT	50	X		X				0	0	0
MS HANNAH ROSENBLATT VICE PRESIDENT	50	X		X				0	0	0
MS LESLIE CRANE SECRETARY	50	X		X				0	0	0
MRS MONA FRIEDMAN KOLKO ASSISTANT SECRETARY	50	X		X				0	0	0
MR MARC HAAS TREASURER	50	X		X				0	0	0
MRS BLANCHE FENSTER ASSISTANT TREASURER	50	X		X				0	0	0
MR LAWRENCE W FINE EXECUTIVE DIRECTOR	37 50	X		X				263,970	0	22,663
MR JOHN W AUGUST DIRECTOR	50	X						0	0	0
MR REUBEN AUSPITZ DIRECTOR	50	X						0	0	0
DR RICKI BIRNBAUM DIRECTOR	50	X						0	0	0
MR STUART BLUME DIRECTOR	50	X						0	0	0
MR DAAN BRAVEMAN DIRECTOR	50	X						0	0	0
MS RINA CHESSIN DIRECTOR	50	X						0	0	0
MR DAVID CLAR DIRECTOR	50	X						0	0	0
MS DONNA COHEN DIRECTOR	50	X						0	0	0
MR DAVID FELDMAN DIRECTOR	50	X						0	0	0
RABBI MATTHEW FIELD DIRECTOR	50	X						0	0	0
MS JANET FINK DIRECTOR	50	X						0	0	0
DR JACOB FINKELSTEIN DIRECTOR	50	X						0	0	0
MR ASHER FLAUM DIRECTOR	50	X						0	0	0
DR DEBORAH FRIEDMAN DIRECTOR	50	X						0	0	0

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			
MR RONALD FURMAN DIRECTOR	50	X						0	0	0
MR ELI N FUTERMAN DIRECTOR	50	X						0	0	0
MR LAURENCE GLAZER DIRECTOR	50	X						0	0	0
MS RACHEL GLAZER DIRECTOR	50	X						0	0	0
DR DANIEL GLOWINSKY DIRECTOR	50	X						0	0	0
MR JERRY GOLDMAN DIRECTOR	50	X						0	0	0
MS DEBORAH GORDON DIRECTOR	50	X						0	0	0
MR F KENNETH GREENE DIRECTOR	50	X						0	0	0
MR HOWARD J GROSSMAN DIRECTOR	50	X						0	0	0
MS JAMES GROSSMAN DIRECTOR	50	X						0	0	0
MR FRANK HAGELBERG DIRECTOR	50	X						0	0	0
MS HARRIETTE HOWITT DIRECTOR	50	X						0	0	0
MS HOPE KANTOR DIRECTOR	50	X						0	0	0
RABBI ALAN KATZ DIRECTOR	50	X						0	0	0
MR DENNIS KESSLER DIRECTOR	50	X						0	0	0
MR ALAN KINEL DIRECTOR	50	X						0	0	0
MR DAVID KLEIN DIRECTOR	50	X						0	0	0
MR BURTON KLEINMAN DIRECTOR	50	X						0	0	0
MR ARNOLD KLINSKY DIRECTOR	50	X						0	0	0
MR MARK KOLKO DIRECTOR	50	X						0	0	0
MR LAURENCE KOVALSKY DIRECTOR	50	X						0	0	0
MS PAULINA KOVALSKY DIRECTOR	50	X						0	0	0
MRS DEBORAH GLANDSMAN DIRECTOR	50	X						0	0	0
MR MARSHALL LESSER DIRECTOR	50	X						0	0	0
DR STEVEN LEVINSON DIRECTOR	50	X						0	0	0

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			
MR LIMOR MADEB DIRECTOR	50	X						0	0	0
MR RICHARD MARKUS DIRECTOR	50	X						0	0	0
MR DOUGLAS MILLER DIRECTOR	50	X						0	0	0
MR MITCHELL NUSBAUM DIRECTOR	50	X						0	0	0
MS BARBARA ORENSTEIN PRESENT DIRECTOR	50	X						0	0	0
MR MATTHEW ROSENBAUM DIRECTOR	50	X						0	0	0
MS NAOMI SILVER DIRECTOR	50	X						0	0	0
MR JUSTIN VIGDOR DIRECTOR	50	X						0	0	0
DR ERIC WEINBERG DIRECTOR	50	X						0	0	0
MS LORRAINE P WOLCH DIRECTOR	50	X						0	0	0
MR MARVIN WOLK DIRECTOR	50	X						0	0	0
MRS BJ YUDELSON DIRECTOR	50	X						0	0	0
DR PETER ADELSTEIN BOARD OF GOVERNORS	50	X						0	0	0
MRS ETTA ATKIN BOARD OF GOVERNORS	50	X						0	0	0
MR JAY BIRNBAUM BOARD OF GOVERNORS	50	X						0	0	0
MRS ROBERTA BORG BOARD OF GOVERNORS	50	X						0	0	0
MR SIMON BRAITMAN BOARD OF GOVERNORS	50	X						0	0	0
MRS BETH BRUNER BOARD OF GOVERNORS	50	X						0	0	0
MR JACK ERDLE BOARD OF GOVERNORS	50	X						0	0	0
MR HAROLD FEINBLOOM BOARD OF GOVERNORS	50	X						0	0	0
MR PAUL GOLDBERG BOARD OF GOVERNORS	50	X						0	0	0
MR JOHN L GOLDMAN BOARD OF GOVERNORS	50	X						0	0	0
MR BURTON GORDON BOARD OF GOVERNORS	50	X						0	0	0
MR ROBERT GORDON BOARD OF GOVERNORS	50	X						0	0	0
MS EILEEN B GROSSMAN BOARD OF GOVERNORS	50	X						0	0	0

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			
MRS ROCHELLE GUTKIN BOARD OF GOVERNORS	50	X						0	0	0
MS HELEN HECKER BOARD OF GOVERNORS	50	X						0	0	0
MR WARREN H HEILBRONNER BOARD OF GOVERNORS	50	X						0	0	0
MS SHEILA KONAR BOARD OF GOVERNORS	50	X						0	0	0
MR WILLIAM B KONAR BOARD OF GOVERNORS	50	X						0	0	0
MR MERWYN M KROLL BOARD OF GOVERNORS	50	X						0	0	0
MR ELLIOTT LANDSMAN BOARD OF GOVERNORS	50	X						0	0	0
MR BERYL NUSBAUM BOARD OF GOVERNORS	50	X						0	0	0
MR NATHAN ROBFOGEL BOARD OF GOVERNORS	50	X						0	0	0
MR JERALD ROTENBERG BOARD OF GOVERNORS	50	X						0	0	0
MR IRVING RUDERMAN BOARD OF GOVERNORS	50	X						0	0	0
DR MORRIS SHAPIRO BOARD OF GOVERNORS	50	X						0	0	0
MS LINDA CORNELL WEINSTEIN BOARD OF GOVERNORS	50	X						0	0	0
MR SEYMOUR WEINSTEIN BOARD OF GOVERNORS	50	X						0	0	0
JEANINE VENDETTA CHIEF FINANCIAL OFFICER	37 50			X				90,970	0	11,426
JAY PODOLSKY ASSISTANT EXECUTIVE DIRECT	37 50					X		112,750	0	13,283
JUDITH AZOFF ASSISTANT EXECUTIVE DIRECT	37 50					X		111,725	0	13,201

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

4d. Other program services				
(Code	) (Expenses \$	721,279	including grants of \$	) (Revenue \$ 158,518)
PLANNING AND BUDGETING, COMMUNITY RELATIONS, CENTER FOR HOLOCAUST AWARENESS, HUMAN RESOURCE DEVELOPMENT, WOMEN'S DIVISION, PASSPORT 2000, ISRAEL, YOUNG LEADERSHIP DIVISION, ETC)				

Software ID:

Software Version:

EIN: 16-0868942

Name: JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER NY INC

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
AMERICAN FRIENDS OF THE ARIELA FOUNDATION 139 S BEVERLY DRIVE STE215 BEVERLY HILLS,CA 90212	26-4084593	501(C)(3)	5,000				GENERAL PURPOSES
CHABAD LUBAVITCH OF ROCHESTER1037 WINTON ROAD SOUTH ROCHESTER,NY 14618	11-2608573	501(C)(3)	60,693				GENERAL PURPOSES

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CLAL440 PARK AVENUE SOUTH 4TH FLOOR NEW YORK,NY 10016	23-7390358	501(C)(3)	10,000				ANNUAL CAMPAIGN
GEVA THEATER75 WOODBURY BLVD ROCHESTER,NY 14607	23-7202906	501(C)(3)	12,750				GENERAL PURPOSES

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FINGER LAKES CHAMBER MUSICPO BOX 605 PENN YAN,NY 14527	20-8357793	501(C)(3)	8,500				GENERAL PURPOSES
JEWISH COMMUNITY CENTER1200 EDGEWOOD AVENUE ROCHESTER,NY 146185408	16-0743060	501(C)(3)	33,384				GENERAL PURPOSES

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JEWISH COMMUNITY FEDERATION441 EAST AVENUE ROCHESTER,NY 14607	16-0868942	501(C)(3)	148,732				GENERAL PURPOSES
JEWISH FAMILY SERVICE 441 EAST AVENUE ROCHESTER,NY 146071998	16-0743059	501(C)(3)	53,493				GENERAL PURPOSES

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JEWISH HOME FOUNDATION2021 WINTON ROAD SO ROCHESTER, NY 146183957	16-0743058	501(C)(3)	24,286				GENERAL PURPOSES
LASS GIRLS INC120 CORAL WAY ROCHESTER, NY 14618	27-3746810	501(C)(3)	8,468				GENERAL PURPOSES

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MEMORIAL ART GALLERY 500 UNIVERSITY AVE ROCHESTER,NY 14607	16-0743209	501(C)(3)	10,600				GENERAL PURPOSES
METLIFE INS CO13045 TESSON FERRY ROAD ST LOUIS,MO 63128	13-5581829	501(C)(3)	8,975				GENERAL PURPOSES

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SMITHSONIAN INSTITUTION1000 JEFFERSON DRIVE SW WASHINGTON,DC 20560	53-0206027	501(C)(3)	5,000				GENERAL PURPOSES
NATIONAL RAMAH COMMISSION3080 BROADWAY NEW YORK,NY 10027	13-6161110	501(C)(3)	10,000				GENERAL PURPOSES

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ORANIM5035 MAYFIELD ROAD 230 LYNDHURST,OH 44124		501(C)(3)	6,200				GENERAL PURPOSES
ROCHESTER AREA COMMUNITY FOUNDATION500 EAST AVENUE FINANCE DEPARTMENT ROCHESTER,NY 14607	23-7250641	501(C)(3)	13,440				GENERAL PURPOSES

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ROCHESTER ORATORIO SOCIETY1050 EAST AVENUE ROCHESTER,NY 14607	16-6052456	501(C)(3)	25,000				GENERAL PURPOSES
RUSSIAN AMERICAN CULTURAL HERITAGE CENTER520 E76 TH STREET STEE NEW YORK,NY 10021	13-1021291	501(C)(3)	10,000				GENERAL PURPOSES

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ROCHESTER PHILHARMONIC ORCHESTRA108 EAST AVENUE ROCHESTER,NY 14604	16-0765613	501(C)(3)	26,900				GENERAL PURPOSES
TEMPLE BETH EL139 WINTON RD S ROCHESTER,NY 146102945	16-0773643	501(C)(3)	39,611				GENERAL PURPOSES

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TEMPLE B'RITH KODESH 2131 ELMWOOD AVENUE ROCHESTER, NY 146181021	16-0743199	501(C)(3)	14,045				GENERAL PURPOSES
JFNAPO BOX 157 NEW YORK, NY 10268	13-1624240	501(C)(3)	2,266,083				GENERAL PURPOSES

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

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THE METROPOLITAN OPERA10 LINCOLN CENTER PLAZA NEW YORK,NY 10023	13-1624087	501(C)(3)	1,023,448				BOARD GIFT PLEDGE AND GENERAL SUPPORT
UJA FEDERATION441 EAST AVENUE ROCHESTER,NY 14607	16-0868942	501(C)(3)	852,631				ANNUAL CAMPAIGN

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

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UNITED WAY75 COLLEGE AVENUE ROCHESTER, NY 146071009	16-1015782	501(C)(3)	10,994				ANNUAL CAMPAIGN
UNIVERSITY OF ROCHESTER300 E RIVER RD STE 208 DEVELOPMENT OFFICE PO BOX 278996 ROCHESTER, NY 14627	16-0743209	501(C)(3)	25,350				SCHOOL OF MEDICINE GRANT

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

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WXXI280 STATE ST ROCHESTER,NY 14614	16-0838086	501(C)(3)	15,431				GENERAL PURPOSES

Software ID:

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Name: JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER NY INC

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512 (b)(13) controlled organization	
						Yes	No
MICHAEL S ROSEN FOUNDATION 441 EAST AVE ROCHESTER, NY14617 16-1489035	GRANTMAKING	NY	501(C)(3)	11A	JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER		No
SIMON AND JOSEPHINE BRAITMAN FAMILY SUPPORTING FOUNDATION 441 EAST AVE ROCHESTER, NY14617 16-1613897	GRANTMAKING	NY	501(C)(3)	11A	JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER		No
BINIK-LEWINGER SUPPORTING FOUNDATION 441 EAST AVE ROCHESTER, NY14617 16-1331066	GRANTMAKING	NY	501(C)(3)	11A	JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER		No
JEWISH WAR VETERANS OF USA MEMORIAL FOUNDATION 441 EAST AVE ROCHESTER, NY14617 16-1363822	GRANTMAKING	NY	501(C)(3)	11A	JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER		No
THE GUTKIN FAMILY FOUNDATION 441 EAST AVE ROCHESTER, NY14617 16-1493549	GRANTMAKING	NY	501(C)(3)	11A	JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER		No
ANN LIB AND BERNARD KOZEL FAMILY FOUNDATION 441 EAST AVE ROCHESTER, NY14617 16-1511792	GRANTMAKING	NY	501(C)(3)	11A	JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER		No
BRODSKY GROSSMAN SUPPORTING FOUNDATION INC 441 EAST AVE ROCHESTER, NY14617 16-1511860	GRANTMAKING	NY	501(C)(3)	11A	JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER		No
FUTERMAN SUPPORTING FOUNDATION INC 441 EAST AVE ROCHESTER, NY14617 16-1512426	GRANTMAKING	NY	501(C)(3)	11A	JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER		No
CORTLAND & ELLA BROVITZ FOUNDATION 441 EAST AVE ROCHESTER, NY14617 20-5392391	GRANTMAKING	NY	501(C)(3)	11A	JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER		No
SHARON AND NEIL NORRY FAMILY 441 EAST AVE ROCHESTER, NY14617 20-5948486	GRANTMAKING	NY	501(C)(3)	11A	JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER		No
SARA AND MORTON BRODSKY FAMILY FOUNDATION 441 EAST AVE ROCHESTER, NY14617 22-3265035	GRANTMAKING	NY	501(C)(3)	11A	JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER		No