

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 private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

Open to Public Inspection

**A** For the 2017 calendar year, or tax year beginning **APR 1, 2017** and ending **MAR 31, 2018****B** Check if applicable

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return/terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization**ROCHESTER AREA COMMUNITY FOUNDATION  
DEPOSITORY, INC.**

Doing business as

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

**500 EAST AVENUE**

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

**ROCHESTER, NY 14607****F** Name and address of principal officer **JENNIFER LEONARD****SAME AS C ABOVE****D** Employer identification number**22-3106737****E** Telephone number**585-271-4100****G** Gross receipts \$ **5,489,772.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates 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.RACF.ORG****K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation **1991** **M** State of legal domicile **NY****(Part I) Summary**

Activities & Governance		Revenue		Expenses		Net Assets or Fund Balances	
1	Briefly describe the organization's mission or most significant activities <b>TO PROVIDE GRANTS TO 501(C)(3) PUBLIC CHARITIES, EXEMPT UNDER IRC 509(A)(1), (2) AND (3)</b>						
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets						
3	Number of voting members of the governing body (Part VI, line 1a)	3	27				
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	27				
5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	0				
6	Total number of volunteers (estimate if necessary)	6	27				
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.				
8	Contributions and grants (Part VIII, line 1h)	3,170,062.	3,663,626.				
9	Program service revenue (Part VIII, line 2g)	0.	0.				
10	Investment income (Part VIII, column (A), lines 3 and 7d)	34,554.	69,542.				
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	12,500.	0.				
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,217,116.	3,733,168.				
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	3,306,486.	3,411,090.				
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)	0.	0.				
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.				
b	Total fundraising expenses (Part IX, column (D), line 25)	0.	0.				
17	Other expenses (Part IX, column (A), lines 11a 11d, 11f-24e)	76,631.	68,959.				
18	Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	3,383,117.	3,480,049.				
19	Revenue less expenses - Subtract line 18 from line 12	<166,001.>	253,119.				
20	Total assets (Part X, line 16)	8,295,957.	8,474,222.				
21	Total liabilities (Part X, line 26)	850.	0.				
22	Net assets or fund balances - Subtract line 21 from line 20	8,295,107.	8,474,222.				

**(Part III) 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	Date
	<b>JENNIFER LEONARD, PRESIDENT AND CEO</b>	<b>11-1-18</b>
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature
	<b>GRACE GONZALEZ</b>	<b>Grace Gonzalez</b>
	Firm's name	Firm's EIN
	<b>BONADIO &amp; CO., LLP</b>	<b>16-1131146</b>
	Firm's address	Phone no (585) 381-1000
	<b>171 SULLY'S TRAIL</b>	
	<b>ROCHESTER, NY 14534</b>	

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 or note to any line in this Part III ☐

1 Briefly describe the organization's mission

TO PROVIDE GRANTS TO 501(C)(3) PUBLIC CHARITIES EXEMPT UNDER IRC SECTION 509(A)(1),(2) OR (3) WHEREBY DONORS CHOOSE ORGANIZATIONS BASED ON CHARITABLE, EDUCATIONAL OR COMMUNITY PURPOSES IN FURTHERANCE OF THEIR EXEMPT MISSIONS.

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 organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations 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 \$ 3,411,090. including grants of \$ 3,411,090. ) (Revenue \$ 0. )  
TO PROVIDE GRANTS TO 501(C)(3) PUBLIC CHARITIES EXEMPT UNDER IRC SECTION 509(A)(1),(2) OR (3) WHEREBY DONORS CHOOSE ORGANIZATIONS BASED ON CHARITABLE, EDUCATIONAL OR COMMUNITY PURPOSES IN FURTHERANCE OF THEIR EXEMPT MISSIONS. 867 ORGANIZATIONS SERVED DURING THE FISCAL YEAR.

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

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

4d Other program services (Describe in Schedule O)

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

4e Total program service expenses 3,411,090.

**ROCHESTER AREA COMMUNITY FOUNDATION  
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**ROABD/ITM**  
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**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	<b>X</b>	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	<b>X</b>	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		<b>X</b>
4 <b>Section 501(c)(3) organizations</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		<b>X</b>
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? <i>If "Yes," complete Schedule C, Part III</i>		<b>X</b>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	<b>X</b>	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		<b>X</b>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		<b>X</b>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		<b>X</b>
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		<b>X</b>
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? <i>If "Yes," complete Schedule D, Part VI</i>		<b>X</b>
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? <i>If "Yes," complete Schedule D, Part VII</i>	<b>X</b>	
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? <i>If "Yes," complete Schedule D, Part VIII</i>		<b>X</b>
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? <i>If "Yes," complete Schedule D, Part IX</i>		<b>X</b>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		<b>X</b>
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)? <i>If "Yes," complete Schedule D, Part X</i>		<b>X</b>
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		<b>X</b>
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	<b>X</b>	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		<b>X</b>
14a Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		<b>X</b>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		<b>X</b>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		<b>X</b>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		<b>X</b>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		<b>X</b>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		<b>X</b>

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**Part IV Checklist of Required Schedules** (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<b>X</b>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	<b>X</b>	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		<b>X</b>
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	<b>X</b>	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		<b>X</b>
b Did the organization invest any proceeds of tax exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		<b>X</b>
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		<b>X</b>
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		<b>X</b>
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		<b>X</b>
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		<b>X</b>
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? If "Yes," complete Schedule L, Part IV		<b>X</b>
29 Did the organization receive more than \$25,000 in non cash contributions? If "Yes," complete Schedule M	<b>X</b>	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		<b>X</b>
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		<b>X</b>
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		<b>X</b>
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		<b>X</b>
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	<b>X</b>	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		<b>X</b>
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		<b>X</b>
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		<b>X</b>
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	<b>X</b>	

**Note.** All Form 990 filers are required to complete Schedule O

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**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V ☐

		Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter 0 if not applicable.	1a 0		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter 0 if not applicable.	1b 0		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c X	
<b>2a</b> Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	2a 0		
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).			
<b>3a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year?			X
<b>b</b> If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O.			
<b>4a</b> At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			X
<b>b</b> If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
<b>5a</b> Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			X
<b>b</b> Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			X
<b>c</b> If "Yes," to line 5a or 5b, did the organization file Form 8886-T?			
<b>6a</b> 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 as charitable contributions?			X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
<b>7 Organizations that may receive deductible contributions under section 170(c).</b>			
<b>a</b> 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?			X
<b>b</b> If "Yes," did the organization notify the donor of the value of the goods or services provided?			
<b>c</b> Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			X
<b>d</b> If "Yes," indicate the number of Forms 8282 filed during the year.	7d		
<b>e</b> Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			X
<b>f</b> Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			X
<b>g</b> If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
<b>h</b> If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
<b>8 Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			X
<b>9 Sponsoring organizations maintaining donor advised funds.</b>			
<b>a</b> Did the sponsoring organization make any taxable distributions under section 4966?			X
<b>b</b> Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			X
<b>10 Section 501(c)(7) organizations.</b> Enter			
<b>a</b> Initiation fees and capital contributions included on Part VIII, line 12.	10a		
<b>b</b> Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b		
<b>11 Section 501(c)(12) organizations.</b> Enter			
<b>a</b> Gross income from members or shareholders.	11a		
<b>b</b> Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
<b>12a Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?			
<b>b</b> If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b		
<b>13 Section 501(c)(29) qualified nonprofit health insurance issuers.</b>			
<b>a</b> Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.			
<b>b</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		
<b>c</b> Enter the amount of reserves on hand.	13c		
<b>14a</b> Did the organization receive any payments for indoor tanning services during the tax year?			X
<b>b</b> If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.			

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**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O See instructions

Check if Schedule O contains a response or note to any line in this Part VI

☒ X

**Section A. Governing Body and Management**

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O	27			
b Enter the number of voting members included in line 1a, above, who are independent		27		
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			X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3			X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6 Did the organization have members or stockholders?	6			X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a The governing body?	8a		X	
b Each committee with authority to act on behalf of the governing body?	8b		X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9			X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

17 List the states with which a copy of this Form 990 is required to be filed **NY**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990 T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☒ Own website    ☒ Another's website    ☒ Upon request    ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, address, and telephone number of the person who possesses the organization's books and records **MS. AMY VARS - 585-271-4100**  
**500 EAST AVENUE, ROCHESTER, NY 14607**

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

Check if Schedule O contains a response or note to any line in this Part VII ☐

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

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(1) KIM VANGELDER TREASURER	1.00	X		X				0.	0.	0.
(2) DAVID A. STILL CHAIR	1.00	X		X				0.	0.	0.
(3) CAROL H. ADAMS MEMBER	1.00	X						0.	0.	0.
(4) MARY A. WORBOYS-TURNER MEMBER	1.00	X						0.	0.	0.
(5) ELIZABETH A. THORLEY, MS, CFP, MEMBER	1.00	X						0.	0.	0.
(6) ROBERT D. BADEN MEMBER	1.00	X						0.	0.	0.
(7) REV. MARVIN A. MCMICKLE, PHD MEMBER	1.00	X						0.	0.	0.
(8) RICHARD J. RIEDMAN MEMBER	1.00	X						0.	0.	0.
(9) DAVID P. VENISKEY, CPA MEMBER	1.00	X						0.	0.	0.
(10) DAVID R. FERRIS, ESQ. MEMBER	1.00	X						0.	0.	0.
(11) CAROLYN G. NUSSBAUM, ESQ. MEMBER	1.00	X						0.	0.	0.
(12) THOMAS S. RICHARDS MEMBER	1.00	X						0.	0.	0.
(13) MICHELLE A. HUTCHINSON, ESQ. SECRETARY	1.00	X		X				0.	0.	0.
(14) DR. KRISHAN THANIK MEMBER	1.00	X						0.	0.	0.
(15) MOLLENE B. BENISON, CPA MEMBER	1.00	X						0.	0.	0.
(16) ABIGAIL J. BENNETT MEMBER	1.00	X						0.	0.	0.
(17) ANN M. MCCORMICK MEMBER	1.00	X						0.	0.	0.

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**Part VII** Section A Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(18) HECTOR URENA JR. MEMBER	1.00	X						0.	0.	0.
(19) R. SCOTT BURDETT MEMBER	1.00	X						0.	0.	0.
(20) FRANCIS J. CLEMENT MEMBER	1.00	X						0.	0.	0.
(21) ARLINE L. BAYO SANTIAGO, ESQ. MEMBER	1.00	X						0.	0.	0.
(22) DR. WILLIAM M. VALENTI MEMBER	1.00	X						0.	0.	0.
(23) JOHN S. BANKS MEMBER	1.00	X						0.	0.	0.
(24) PHILIP L. BURKE, ESQ. MEMBER	1.00	X						0.	0.	0.
(25) JOSE J. CORONAS MEMBER	1.00	X						0.	0.	0.
(26) EDWARD C. RADIN, ESQ COUNSEL	1.00	X		X				0.	0.	0.
<b>1b Sub-total</b>								0.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	438,242.	58,605.
<b>d Total (add lines 1b and 1c)</b>								0.	438,242.	58,605.

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

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>4</b> 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>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>5</b> 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>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

**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 Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

**SEE PART VII, SECTION A CONTINUATION SHEETS**

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## Form 990

## Part VII

(F)  
Estimated  
amount of  
other  
compensation  
from the  
organization  
and related  
organizations

5,129.

58,605.

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**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d	3,000.				
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	3,660,626.				
	g	Noncash contributions included in lines 1a-1f \$		2,408,419.				
	h	<b>Total.</b> Add lines 1a-1f		3,663,626.				
	<b>Program Service Revenue</b>	2 a _____			Business Code			
b _____								
c _____								
d _____								
e _____								
f All other program service revenue								
g <b>Total.</b> Add lines 2a-2f								
<b>Other Revenue</b>		3	Investment income (including dividends, interest, and other similar amounts)		75,894.			75,894.
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	(i) Real	(ii) Personal				
		b Less rental expenses						
		c Rental income or (loss)						
		d Net rental income or (loss)						
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less cost or other basis and sales expenses						
		c Gain or (loss)						
		d Net gain or (loss)			<6,352.>			<6,352.>
	8 a	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						
	9 a	Gross income from gaming activities See Part IV, line 19	a					
		b Less direct expenses	b					
		c Net income or (loss) from gaming activities						
	10 a	Gross sales of inventory, less returns and allowances	a					
		b Less cost of goods sold	b					
		c Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>				Business Code				
11 a	_____							
	b _____							
	c _____							
	d All other revenue							
	e <b>Total.</b> Add lines 11a-11d							
12	<b>Total revenue.</b> See instructions			3,733,168.	0.	0.	69,542.	

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**Part IX Statement of Functional Expenses**

*Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).*

Check if Schedule O contains a response or note to any line in this Part IX ☐

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 domestic organizations and domestic governments See Part IV, line 21	3,411,090.	3,411,090.		
2 Grants and other assistance to domestic individuals See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees)				
a Management	45,350.		45,350.	
b Legal				
c Accounting	2,000.		2,000.	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	21,332.		21,332.	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a <b>OTHER FEES</b>	277.		277.	
b				
c				
d				
e All other expenses				
<b>25 Total functional expenses</b> Add lines 1 through 24e	3,480,049.	3,411,090.	68,959.	0.
<b>26 Joint costs</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Check here ☐ if following SOP 98-2 (ASC 958-720)

**ROCHESTER AREA COMMUNITY FOUNDATION  
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**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash non-interest bearing	2,303.	1	2,000.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other 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 instr) Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a		
	b Less accumulated depreciation	10b	10c	
	11 Investments - publicly traded securities		11	
	12 Investments - other securities See Part IV, line 11	8,189,794.	12	8,448,436.
	13 Investments program related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	103,860.	15	23,786.
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	8,295,957.	16	8,474,222.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses		17	
	18 Grants payable	850.	18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other 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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26 <b>Total liabilities.</b> Add lines 17 through 25	850.	26	0.
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets	8,295,107.	28	8,474,222.
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	8,295,107.	33	8,474,222.
	34 <b>Total liabilities and net assets/fund balances</b>	8,295,957.	34	8,474,222.

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**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,733,168.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,480,049.
3	Revenue less expenses Subtract line 2 from line 1	3	253,119.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	8,295,107.
5	Net unrealized gains (losses) on investments	5	<23,304.>
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	<50,700.>
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	8,474,222.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII ☒

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?

If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

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

If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both

☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A 133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

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

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**ROCHESTER AREA COMMUNITY FOUNDATION**

Schedule A (Form 990 or 990-EZ) 2017 **DEPOSITORY, INC.**

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**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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	3720412.	2934855.	7038771.	3170062.	3663626.	20527726.
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 <b>Total.</b> Add lines 1 through 3	3720412.	2934855.	7038771.	3170062.	3663626.	20527726.
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)						5453817.
6 <b>Public support.</b> Subtract line 5 from line 4						15073909.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4	3720412.	2934855.	7038771.	3170062.	3663626.	20527726.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	16,487.	19,266.	36,251.	50,083.	75,894.	197,981.
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 VI.)		400.	3,000.	12,500.		15,900.
11 <b>Total support.</b> Add lines 7 through 10						20741607.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 <b>First five years.</b> 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 <b>stop here.</b> ► <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f))	14	72.67	%
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	72.11	%
16a <b>33 1/3% support test - 2017.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. ► <input checked="" type="checkbox"/>			
b <b>33 1/3% support test - 2016.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization. ► <input type="checkbox"/>			
17a <b>10% -facts-and-circumstances test - 2017.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization. ► <input type="checkbox"/>			
b <b>10% -facts-and-circumstances test - 2016.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization. ► <input type="checkbox"/>			
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions. ► <input type="checkbox"/>			

Schedule A (Form 990 or 990-EZ) 2017

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

(Complete only if you checked the box on line 10 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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 VI.)						
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 2017 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	%

**Section D. Computation of Investment/Income Percentage**

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2017.** 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 - 2016.** 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. ☐



ROCHESTER AREA COMMUNITY FOUNDATION

Schedule A (Form 990 or 990-EZ) 2017 DEPOSITORY, INC.

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**Part IV** Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in <b>Part VI</b> how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in <b>Part VI</b> , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**ROCHESTER AREA COMMUNITY FOUNDATION**

Schedule A (Form 990 or 990-EZ) 2017 **DEPOSITORY, INC.**

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**Part IV Supporting Organizations** (continued)

- 11 Has the organization accepted a gift or contribution from any of the following persons?
- a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?
  - b A family member of a person described in (a) above?
  - c A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI*

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**

- 1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*
- 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

- 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*

	Yes	No
1		

**Section D. All Type III Supporting Organizations**

- 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*
- 3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*

	Yes	No
1		
2		
3		

**Section E. Type III Functionally Integrated Supporting Organizations**

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a ☐ The organization satisfied the Activities Test. *Complete line 2 below.*
  - b ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*
  - c ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a government entity (see instructions).*

**2 Activities Test Answer (a) and (b) below**

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*
  - b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*
- 3 Parent of Supported Organizations Answer (a) and (b) below.**
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*
  - b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*

	Yes	No
2a		
2b		
3a		
3b		

ROCHESTER AREA COMMUNITY FOUNDATION

Schedule A (Form 990 or 990-EZ) 2017 DEPOSITORY, INC.

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**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI)		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions)		

Schedule A (Form 990 or 990-EZ) 2017

ROCHESTER AREA COMMUNITY FOUNDATION

Schedule A (Form 990 or 990-EZ) 2017 DEPOSITORY, INC.

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**Part V** Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions			Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt use assets		
5	Qualified set-aside amounts (prior IRS approval required)		
6	Other distributions (describe in Part VI) See instructions		
7	<b>Total annual distributions.</b> Add lines 1 through 6		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions		
9	Distributable amount for 2017 from Section C, line 6		
10	Line 8 amount divided by line 9 amount		

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2017 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 For result greater than zero, explain in Part VI. See instructions			
6 Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 For result greater than zero, explain in Part VI See instructions			
7 Excess distributions carryover to 2018 Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

Schedule A (Form 990 or 990-EZ) 2017

ROCHESTER AREA COMMUNITY FOUNDATION

Schedule A (Form 990 or 990-EZ) 2017 DEPOSITORY, INC.

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**Part VI**

**Supplemental Information.** Provide the explanations required by Part II, line 10, Part II, line 17a or 17b, Part III, line 12, Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c, Part IV, Section B, lines 1 and 2, Part IV, Section C, line 1, Part IV, Section D, lines 2 and 3, Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b, Part V, line 1, Part V, Section B, line 1e, Part V, Section D, lines 5, 6, and 8, and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)

Supplemental information area with horizontal lines for text entry.

**SCHEDULE D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization **ROCHESTER AREA COMMUNITY FOUNDATION  
DEPOSITORY, INC.**

Employer identification number  
**22-3106737**

**Part II Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	233	
2 Aggregate value of contributions to (during year)	3,663,626.	
3 Aggregate value of grants from (during year)	3,411,090.	
4 Aggregate value at end of year	8,474,222.	
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?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Part III Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ \_\_\_\_\_

4 Number of states where property subject to conservation easement is located ▶ \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ \_\_\_\_\_

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, 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 IV Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes those items

b If the organization elected, as permitted under SFAS 116 (ASC 958), 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) Revenue included on 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 (ASC 958) relating to these items

a Revenue included on Form 990, Part VIII, line 1	▶ \$ _____
b Assets included in Form 990, Part X	▶ \$ _____

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

Schedule D (Form 990) 2017

**ROCHESTER AREA COMMUNITY FOUNDATION  
DEPOSITORY, INC.**

Schedule D (Form 990) 2017

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

- 3 Using the organization's acquisition, 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      d ☐ Loan or exchange programs
- b ☐ Scholarly research      e ☐ Other \_\_\_\_\_
- c ☐ Preservation for future generations
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 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" on 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 XIII and complete the following table
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

**Part V Endowment Funds.** Complete if the organization answered "Yes" on 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                     |                  |                |                    |                      |                     |
| b Contributions                                  |                  |                |                    |                      |                     |
| c Net investment earnings, gains, and losses     |                  |                |                    |                      |                     |
| d Grants or scholarships                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs |                  |                |                    |                      |                     |
| f Administrative expenses                        |                  |                |                    |                      |                     |
| g End of year balance                            |                  |                |                    |                      |                     |
- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a Board designated or quasi-endowment ☐ %
- b Permanent endowment ☐ %
- c Temporarily restricted endowment ☐ %
- The percentages on lines 2a, 2b, and 2c should equal 100%
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- (i) unrelated organizations ☐ Yes ☐ No
- (ii) related organizations ☐ Yes ☐ No
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐
- 4 Describe in Part XIII the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10

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

Schedule D (Form 990) 2017

**ROCHESTER AREA COMMUNITY FOUNDATION  
DEPOSITORY, INC.**

Schedule D (Form 990) 2017

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**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) CASH AND EQUIVALENTS	8,448,436.	END-OF-YEAR MARKET VALUE
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total</b> (Col (b) must equal Form 990, Part X, col (B) line 12 ) ▶	<b>8,448,436.</b>	

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c See Form 990, Part X, line 13

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end of year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total</b> (Col (b) must equal Form 990, Part X, col (B) line 13 ) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total</b> (Column (b) must equal Form 990, Part X, col (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f See Form 990, Part X, line 25

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total</b> (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶		

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☐

Schedule D (Form 990) 2017



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a

1	Total revenue, gains, and other support per audited financial statements		1	3,659,164.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments	2a	<23,304.>	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d	<50,700.>	
e	Add lines 2a through 2d	2e		<74,004.>
3	Subtract line 2e from line 1	3		3,733,168.
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 XIII)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		3,733,168.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a

1	Total expenses and losses per audited financial statements		1	3,480,049.
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 XIII)	2d		
e	Add lines 2a through 2d	2e		0.
3	Subtract line 2e from line 1	3		3,480,049.
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 XIII)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		3,480,049.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART XI, LINE 2D - OTHER ADJUSTMENTS:**

INTER/INTRA FUND TRANSFER -50,700.

**SCHEDULE I**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22

► Attach to Form 990

► Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information

OMB No 1545-0047

**2017**

**Open to Public  
Inspection**

Name of the organization

**ROCHESTER AREA COMMUNITY FOUNDATION  
DEPOSITORY, INC.**

Employer identification number  
**22-3106737**

**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 Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed

(a) Name and address of organization or government	(b) EIN	(c) IRC 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 noncash assistance	(h) Purpose of grant or assistance
ADDING CANDLES 29 CHORLEY WOOD COURT MENDON, NY 14506	47-2009255	501(C)(3)	5,000.	0.			GALA SPONSORSHIP
ALLENDALE COLUMBIA SCHOOL 519 ALLENS CREEK ROAD ROCHESTER, NY 14618	16-0983166	501(C)(3)	6,950.	0.			GENERAL SUPPORT
AMERICAN RED CROSS/GREATER ROCHESTER CHAPTER - 50 PRINCE ST - ROCHESTER, NY 14607-1016	16-0743912	501(C)(3)	16,550.	0.			GENERAL SUPPORT
ARBOR BROTHERS INC. 349 5TH AVENUE NEW YORK, NY 10016	27-4205023	501(C)(3)	10,000.	0.			GENERAL OPERATING SUPPORT
ARTBRIDGE PROJECTS 526 WEST 26TH STREET STUIDO 5 D NEW YORK, NY 10001	61-1682898	501(C)(3)	6,500.	0.			GENERAL SUPPORT
ASSOCIATION FOR THE BLIND AND VISUALLY IMPAIRED-GOODWILL - 422 SOUTH CLINTON AVENUE ROCHESTER, NY 14620	16-0743906	501(C)(3)	10,951.	0.			GENERAL SUPPORT

**2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **122.**

**3** Enter total number of other organizations listed in the line 1 table **10.**

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

Schedule I (Form 990) (2017)

# ROCHESTER AREA COMMUNITY FOUNDATION

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)							
(a) Name and address of organization or government	(b) EIN	(c) IRC 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
BETHANY CHRISTIAN SERVICES OF NEW YORK - 321 EAST AVENUE - ROCHESTER, NY 14604	38-1405282	501(C)(3)	10,000.	0.			GENERAL SUPPORT
BIVONA CHILD ADVOCACY CENTER 1 MOUNT HOPE AVENUE ROCHESTER, NY 14620	03-0519569	501(C)(3)	19,500.	0.			PROVIDING SERVICES TO AT-RISK CHILDREN
BOWDOIN COLLEGE 5000 COLLEGE STATION BRUNSWICK, ME 04011-8441	01-0215213	501(C)(3)	10,000.	0.			CLASS OF 1968 SCHOLARSHIP FUND
CARENET OF WAYNE COUNTY 1141 EAST UNION STREET NEWARK, NY 14513	16-1321323	501(C)(3)	10,000.	0.			FOR GENERAL SUPPORT
CATHOLIC CHARITIES OF LIVINGSTON COUNTY - 34 EAST STATE STREET - MT. MORRIS, NY 14510	20-5493091	501(C)(3)	5,000.	0.			GENERAL SUPPORT
CATHOLIC DIOCESE OF ROCHESTER 1150 BUFFALO ROAD ROCHESTER, NY 14624	16-0755765	501(C)(3)	10,800.	0.			THANKSGIVING APPEAL
CHARLES FINNEY HIGH SCHOOL 2070 FIVE MILE LINE ROAD PENFIELD, NY 14526	16-1422818	501(C)(3)	8,000.	0.			ANNUAL FUND
CHICAGO HORTICULTURAL SOCIETY 1000 LAKE COOK ROAD GLENCOE, IL 60022	36-2225482	501(C)(3)	6,500.	0.			GENERAL SUPPORT
CHRIST EPISCOPAL CHURCH PITTSFORD 36 SOUTH MAIN STREET PITTSFORD, NY 14534	16-0979777	CHURCH	18,100.	0.			ANNUAL FUND

Schedule I (Form 990)

# ROCHESTER AREA COMMUNITY FOUNDATION

(a) Name and address of organization or government	(b) EIN	(c) IRC 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
CHURCH OF THE HOLY SPIRIT 1355 HATCH ROAD WEBSTER, NY 14580	16-0908430	501(C)(3)	5,020.	0.			GENERAL SUPPORT
CHURCH OF THE PACIFIC PO BOX 223154 PRINCEVILLE, HI 96722	99-0226183	501(C)(3)	6,000.	0.			ASSIST THE CAMBODIAN CHURCH MISSION
CITIZENS CLIMATE EDUCATION CORP 1330 ORANGE AVENUE CORONADO, CA 92118	26-2948811	501(C)(3)	10,000.	0.			"WOMEN WHO WILL" PROJECT
COLGATE ROCHESTER CROZER DIVINITY SCHOOL - 1100 SOUTH GOODMAN STREET - ROCHESTER, NY 14620	16-0743916	501(C)(3)	7,100.	0.			FOR GENERAL SUPPORT
COLUMBIA UNIVERSITY MAILMAN SCHOOL OF PUBLIC HEALTH NEW YORK, NY 10032	13-5598093	501(C)(3)	5,000.	0.			LYNNE LOOMIS-PRICE MEMORIAL FUND
COMMUNITY FOUNDATION OF THE FLORIDA KEYS - 300 SOUTHARD STREET - KEY WEST, FL 33040	65-0648968	501(C)(3)	5,000.	0.			HURRICANE IRMA RELIEF FUND
COMMUNITY FOUNDATION SONOMA COUNTY 120 STONY POINT ROAD #220 SANTA ROSA, CA 95401	68-0003212	501(C)(3)	5,000.	0.			RESILIENCE FUND
COMMUNITY SOLUTIONS 125 MAIDEN LANE NEW YORK, NY 10038	27-3523909	501(C)(3)	5,000.	0.			GENERAL OPERATING SUPPORT
CORN HILL WATERFRONT AND NAVIGATION FOUNDATION - P.O. BOX 373 - PITTSFORD, NY 14534	16-1388214	501(C)(3)	27,000.	0.			GENERAL SUPPORT

Schedule I (Form 990)

# ROCHESTER AREA COMMUNITY FOUNDATION

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

(a) Name and address of organization or government	(b) EIN	(c) IRC 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
CRACKER BOX PALACE - FARM ANIMAL HAVEN - P.O. BOX 174 - ALTON, NY 14413	16-1600471	501(C)(3)	13,250.	0.			HORSES AND NEW PROJECTS
DARTMOUTH COLLEGE GIFT RECORDING OFFICE HANOVER, NH 03755-3555	02-0222111	501(C)(3)	7,000.	0.			ANNUAL FUND
DEANNE MOLINARI FUND OF RACF 500 EAST AVE ROCHESTER, NY 14607	23-7250641	501(C)(3)	12,588.	0.			GENERAL SUPPORT
DOCTORS WITHOUT BORDERS 40 RECTOR STREET NEW YORK, NY 10006-1705	13-3433452	501(C)(3)	10,050.	0.			GENERAL SUPPORT
DOUG AND BEV SHAFFER CHARITABLE INVESTOR FUND - 500 EAST AVE - ROCHESTER, NY 14607	23-7250641	501(C)(3)	13,387.	0.			GENERAL SUPPORT
DOWNSTAIRS CABARET THEATRE 20 WINDSOR STREET ROCHESTER, NY 14605	16-1206395	501(C)(3)	6,500.	0.			GENERAL OPERATING SUPPORT
DREXEL UNIVERSITY 3141 CHESTNUT STREET PHILADELPHIA, PA 19104	23-1352630	501(C)(3)	5,000.	0.			CHARLES A. CHADA '72 SCHOLARSHIP FUND
E3 ROCHESTER 255 EAST AVENUE ROCHESTER, NY 14604	45-5281198	501(C)(3)	5,000.	0.			THE BEHAVIORAL PROGRAM AT PUC ACHIEVE
EPILEPSY ASSOCIATION OF GREATER ROCHESTER - 1000 ELMWOOD AVENUE - ROCHESTER, NY 14620-3004	52-0956431	501(C)(3)	5,000.	0.			GENERAL SUPPORT

Schedule I (Form 990)

# ROCHESTER AREA COMMUNITY FOUNDATION

**Part II** Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)

(a) Name and address of organization or government	(b) EIN	(c) IRC 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
EQUICENTER, INC. 3247 RUSH MENDON ROAD HONEOYE FALLS, NY 14472	33-1082985	501(C)(3)	5,300.	0.			GENERAL SUPPORT
FINGER LAKES LAND TRUST 202 EAST COURT STREET ITHACA, NY 14850	22-2983688	501(C)(3)	7,290.	0.			GENERAL SUPPORT
FIRST BAPTIST CHURCH OF ROCHESTER 175 ALLENS CREEK ROAD ROCHESTER, NY 14618	16-0755770	501(C)(3)	12,000.	0.			GENERAL SUPPORT
FIRST TEE NEW YORK 3545 JEROME AVENUE BRONX, NY 10467	31-1724122	501(C)(3)	12,000.	0.			FIRST TEE PROGRAM SUPPORT
FIRST UNITARIAN CHURCH OF ROCHESTER - 220 WINTON ROAD SOUTH - ROCHESTER, NY 14610	16-0754663	CHURCH	11,725.	0.			GENERAL FUND
FLOWER CITY HABITAT FOR HUMANITY 755 CULVER ROAD ROCHESTER, NY 14609	13-3281487	501(C)(3)	6,350.	0.			GENERAL SUPPORT
FOODLINK INC 1999 MT. READ BOULEVARD ROCHESTER, NY 14615-3700	22-2428304	501(C)(3)	14,000.	0.			GENERAL SUPPORT
FRACTURED ATLAS 248 W. 35TH STREET NEW YORK, NY 10001	11-3451703	501(C)(3)	50,000.	0.			TO HELP FUND THE ART PROJECT
FRIENDLY SENIOR SERVICES 3156 EAST AVENUE ROCHESTER, NY 14618	16-1462330	501(C)(3)	10,000.	0.			CAPITAL CAMPAIGN

# ROCHESTER AREA COMMUNITY FOUNDATION

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)							
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FRIENDS & FOUNDATION OF THE ROCHESTER PUBLIC LIBRARY - 115 SOUTH AVENUE - ROCHESTER, NY 14604-1896	16-1347453	501(C)(3)	7,832.	0.			GENERAL SUPPORT
GARTH FAGAN DANCE 50 CHESTNUT STREET ROCHESTER, NY 14604	23-7276763	501(C)(3)	5,100.	0.			ANNUAL SUPPORT
GENESEE COUNTRY VILLAGE & MUSEUM 1410 FLINT HILL ROAD MUMFORD, NY 14511-0310	16-0918567	501(C)(3)	5,850.	0.			GENERAL OPERATIONS
GENESEE LAND TRUST 46 PRINCE STREET ROCHESTER, NY 14607	22-3033712	501(C)(3)	22,250.	0.			GENERAL SUPPORT
GENESEE LAND TRUST ENDOWMENT FUND 500 EAST AVE ROCHESTER, NY 14607	23-7250641	501(C)(3)	5,000.	0.			GENERAL SUPPORT
GEORGE EASTMAN MUSEUM 900 EAST AVENUE ROCHESTER, NY 14607	16-0743991	501(C)(3)	52,000.	0.			OPERATING SUPPORT
GEVA THEATRE CENTER 75 WOODBURY BOULEVARD ROCHESTER, NY 14607	23-7202906	501(C)(3)	21,600.	0.			ANNUAL DONATION
GOLISANO CHILDREN'S HOSPITAL AT STRONG - 300 EAST RIVER ROAD - ROCHESTER, NY 14627-8996	16-0743209	501(C)(3)	72,400.	0.			TOWARD THE BUILDING FUND
GOVERNMENT ARTS FUND 500 EAST AVE ROCHESTER, NY 14607	23-7250641	501(C)(3)	100,000.	0.			GENERAL SUPPORT

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ROCHESTER AREA COMMUNITY FOUNDATION

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

(a) Name and address of organization or government	(b) EIN	(c) IRC 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
GOUVERNMENT LEGACY FUND 500 EAST AVE ROCHESTER, NY 14607	23-7250641	501(C)(3)	500,000.	0.			GENERAL SUPPORT
GREATER HOUSTON COMMUNITY FOUNDATION HURRICANE HARVEY RELIEF FUND - 5120 WOODWAY DRIVE - HOUSTON, TX 77056	23-7160400	501(C)(3)	5,750.	0.			HURRICANE HARVEY RELIEF
GREENTOPIA 81 BROWNS RACE ROCHESTER, NY 14614-1006	27-4112147	501(C)(3)	10,000.	0.			GENERAL SUPPORT
HAMILTON COLLEGE 198 COLLEGE HILL ROAD CLINTON, NY 13323	15-0532200	501(C)(3)	75,600.	0.			ATHLETICS
HARVARD COLLEGE UNIVERSITY PLACE CAMBRIDGE, MA 02138-5762	04-2103580	501(C)(3)	5,000.	0.			GRADUATE STUDENT SUPPORT - GRADUATE FELLOWSHIPS
HAVERFORD COLLEGE DEVELOPMENT OFFICE HAVERFORD, PA 19041-1392	23-6002304	501(C)(3)	10,000.	0.			GENERAL SUPPORT
HIGHLAND PARK CONSERVANCY 180 RESERVOIR AVENUE ROCHESTER, NY 14620	54-2128199	501(C)(3)	5,000.	0.			RECONSTRUCTION OF HIGHLAND PARK CHILDREN'S PAVILION
HILLSDALE COLLEGE 33 EAST COLLEGE STREET HILLSDALE, MI 49242	38-1374230	501(C)(3)	6,600.	0.			GENERAL SUPPORT
HILLSIDE CHILDREN'S FOUNDATION 1183 MONROE AVENUE ROCHESTER, NY 14620-1699	16-1493404	501(C)(3)	7,585.	0.			FAMILY RESOURCE CENTERS OF HILLSIDE CHILDREN'S CENTER

Schedule I (Form 990)



# ROCHESTER AREA COMMUNITY FOUNDATION

## DEPOSITORY, INC.

### Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)

(a) Name and address of organization or government	(b) EIN	(c) IRC 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
HOCHSTEIN SCHOOL OF MUSIC & DANCE 50 NORTH PLYMOUTH AVENUE ROCHESTER, NY 14614	16-0768758	501(C)(3)	25,100.	0.			10 MUSIC THERAPY SESSIONS FOR A PERSON WITH ALZHEIMERS
HORIZONS STUDENT ENRICHMENT PROGRAM - 1981 CLOVER STREET - ROCHESTER, NY 14618	16-0755783	501(C)(3)	8,350.	0.			GENERAL SUPPORT
HUMANE SOCIETY AT LOLLYPOP FARM 99 VICTOR ROAD FAIRPORT, NY 14450	16-0743047	501(C)(3)	41,050.	0.			ANNUAL GIVING
HURON PRESBYTERIAN CHURCH PO BOX 138 NORTH ROSE, NY 14516	16-6092830	501(C)(3)	10,000.	0.			RENOVATIONS
IBERO-AMERICAN ACTION LEAGUE 817 EAST MAIN STREET ROCHESTER, NY 14605-2722	16-0954745	501(C)(3)	7,675.	0.			HURRICANE MARIA SUPPORT AND TWANDA CHRISTENSEN SCHOLARSHIP FUND
INTOUCH MINISTRIES P.O. BOX 7900 ATLANTA, GA 30357	08-1495310	501(C)(3)	5,000.	0.			TO FURTHER GOD'S WORD IN ALL COUNTRIES
JEWISH FEDERATION OF GREATER ROCHESTER - 441 EAST AVENUE - ROCHESTER, NY 14607	16-0868942	501(C)(3)	5,025.	0.			GENERAL SUPPORT
JEWISH SENIOR LIFE FOUNDATION 2021 WINTON ROAD SOUTH ROCHESTER, NY 14618	22-3409164	501(C)(3)	8,500.	0.			PROJECTS AND SUPPLIES FOR CREATIVE ARTS THERAPY
JOINING HEARTS AND HANDS 6944 BENEDICT BEACH HAWLIN, NY 14464	13-4317224	501(C)(3)	12,800.	0.			GENERAL SUPPORT

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ROCHESTER AREA COMMUNITY FOUNDATION

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Schedule I (Form 990)

DEPOSITORY, INC.

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

(a) Name and address of organization or government	(b) EIN	(c) IRC 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
JOURNEYS OF SOLUTIONS PO BOX 28 WEBSTER, NY 14580-0028	26-2399434	501(C)(3)	6,250.	0.			GENERAL SUPPORT
LEMOYNE COLLEGE 1419 SALT SPRINGS ROAD SYRACUSE, NY 13214-1399	15-0545841	501(C)(3)	5,000.	0.			LEMOYNE ANNUAL GIVING
LIFESPAN OF GREATER ROCHESTER 1900 SOUTH CLINTON AVENUE ROCHESTER, NY 14618	16-0986298	501(C)(3)	196,750.	0.			GENERAL SUPPORT
MCQUAID JESUIT HIGH SCHOOL 1800 SOUTH CLINTON AVENUE ROCHESTER, NY 14618	16-0781584	501(C)(3)	15,500.	0.			ST. JOSEPH'S SCHOLARSHIP FUND
MEMORIAL ART GALLERY AT THE UNIVERSITY OF ROCHESTER - PO BOX 270032 - ROCHESTER, NY 14627-0032	16-0743209	501(C)(3)	20,825.	0.			ANNUAL FUND
MIDDLEBURY COLLEGE MUMFORD HOUSE 5370 MIDDLEBURY COLLEGE - MIDDLEBURY, VT 05753-6229	03-0285938	501(C)(3)	10,000.	0.			GENERAL SUPPORT
MOUNTAIN RISE UNITED CHURCH OF CHRIST - 2 MOUNTAIN RISE - FAIRPORT, NY 14450	16-0868488	CHURCH	26,500.	0.			GENERAL SUPPORT
MY BROTHER'S WORKSHOP PO BOX 503205 ST. THOMAS, VI 00805	66-0718884	501(C)(3)	10,000.	0.			ADVANCE MISSION
NAPA VALLEY COMMUNITY FOUNDATION 3299 CLAREMONT WAY #2 NAPA, CA 94558	68-0349777	501(C)(3)	5,000.	0.			DISASTER RELIEF FUND

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ROCHESTER AREA COMMUNITY FOUNDATION

DEPOSITORY, INC.

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

(a) Name and address of organization or government	(b) EIN	(c) IRC 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
NATIVITY PREPARATORY ACADEMY 15 WHALIN STREET ROCHESTER, NY 14620	46-4539758	501(C)(3)	7,500.	0.			ANNUAL FUND
NATURE CONSERVANCY -CENTRAL & WESTERN NY CHAPTER - 274 NORTH GOODMAN STREET - ROCHESTER, NY 14607	53-0242652	501(C)(3)	6,350.	0.			GENERAL SUPPORT
NAZARETH COLLEGE OF ROCHESTER 4245 EAST AVENUE ROCHESTER, NY 14618-3790	16-0743088	501(C)(3)	12,750.	0.			2018 ANNUAL FUND
NEW LIFE FELLOWSHIP CHURCH 330 WELLINGTON AVENUE ROCHESTER, NY 14619-1210	16-1252675	501(C)(3)	5,000.	0.			GENERAL SUPPORT
NEW YORK PUBLIC LIBRARY 476 5TH AVENUE NEW YORK, NY 10018-2788	13-1887440	501(C)(3)	8,500.	0.			TO SUPPORT ONGOING IMPROVEMENTS TO THE LIBRARY
NORTH ROSE UNITED METHODIST CHURCH 5050 MAIN STREET NORTH ROSE, NY 14516	16-1034716	501(C)(3)	6,000.	0.			GERNERAL SUPPORT
OPEN DOOR MISSION P.O. BOX 14236 ROCHESTER, NY 14608	16-6050714	501(C)(3)	11,050.	0.			THANKSGIVING CAMPAIGN
OUR LADY OF VICTORY 210 PLEASANT STREET ROCHESTER, NY 14604	16-0755862	CHURCH	131,571.	0.			THE RESTORATION OF OUR LADY OF VICTORY/ST. JOSEPH'S CHURCH
PATHSTONE CORPORATION 400 EAST AVENUE ROCHESTER, NY 14607	16-0984913	501(C)(3)	5,000.	0.			HURRICANE MARIA RELIEF IN PUERTO RICO

Schedule I (Form 990)

**ROCHESTER AREA COMMUNITY FOUNDATION**

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)							
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PHILLIPS COLLECTION 1600 21ST STREET NW WASHINGTON, DC 20009	53-0204620	501(C)(3)	5,000.	0.			DONATION TO THE PHILLIPS COLLECTION
PLANNED PARENTHOOD OF CENTRAL AND WESTERN NEW YORK INC - 114 UNIVERSITY AVENUE - ROCHESTER, NY 14605	16-0743085	501(C)(3)	18,650.	0.			GENERAL SUPPORT
RIT DEVELOPMENT AND ALUMNI RELATIONS - OFFICE OF DEVELOPMENT AND ALUMNI RELATIONS - ROCHESTER, NY 14623-5608	16-0743140	501(C)(3)	10,300.	0.			THE CENTER FOR STATESMANSHIP AND LIBERTY
ROBERTS WESLEYAN COLLEGE 2301 WESTSIDE DRIVE ROCHESTER, NY 14624-1997	16-0743126	501(C)(3)	14,625.	0.			GENERAL SUPPORT
ROCHESTER BROADWAY THEATRE LEAGUE 885 EAST MAIN STREET ROCHESTER, NY 14605-2723	16-0813592	501(C)(3)	7,700.	0.			ANNUAL SUPPORT
ROCHESTER CHILDFIRST NETWORK 941 SOUTH AVENUE ROCHESTER, NY 14620	16-0743129	501(C)(3)	9,500.	0.			RCN ANNUAL CAMPAIGN
ROCHESTER CITY BALLET 1326 UNIVERSITY AVENUE ROCHESTER, NY 14607-1622	16-1328541	501(C)(3)	8,600.	0.			COSTUMES AND NEW CHAIRS
ROCHESTER INSTITUTE OF TECHNOLOGY OFFICE OF FINANCIAL AID & SCHOLARSHIPS - ROCHESTER, NY 14623	16-0743140	501(C)(3)	24,400.	0.			CREW GENERAL SUPPORT FUND
ROCHESTER MUSEUM & SCIENCE CENTER 657 EAST AVENUE ROCHESTER, NY 14607-2177	16-0794131	501(C)(3)	16,900.	0.			ANNUAL FUND

Schedule I (Form 990)

# ROCHESTER AREA COMMUNITY FOUNDATION

**Part II** Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)

(a) Name and address of organization or government	(b) EIN	(c) IRC 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
ROCHESTER PHILHARMONIC ORCHESTRA 108 EAST AVENUE ROCHESTER, NY 14604	16-0765613	501(C)(3)	98,250.	0.			GENERAL SUPPORT
ROCHESTER REGIONAL HEALTH FOUNDATION - 100 KINGS HIGHWAY SOUTH - ROCHESTER, NY 14617-5503	22-2229425	501(C)(3)	25,750.	0.			ROCHESTER GENERAL, SANDS-CONSTELLATION HEART INSTITUTE, GENERAL SUPPORT
SALVATION ARMY ROCHESTER NY 70 LIBERTY POLE WAY ROCHESTER, NY 14604	13-5562351	501(C)(3)	10,500.	0.			GENERAL SUPPORT
SENECA PARK ZOO SOCIETY 2222 ST. PAUL STREET ROCHESTER, NY 14621	16-0905390	501(C)(3)	15,400.	0.			TO SUPPORT THE WORK OF THE SENECA PARK ZOO SOCIETY
SPIRITUS CHRISTI 121 N. FITZHUGH STREET ROCHESTER, NY 14614	16-1563341	501(C)(3)	12,760.	0.			GENERAL SUPPORT
ST. LOUIS CHURCH 64 SOUTH MAIN STREET PITTSFORD, NY 14534	16-0755852	CHURCH	9,650.	0.			GENERAL SUPPORT
ST. LUKE'S EPISCOPAL CHURCH P.O. BOX 146 FAIRPORT, NY 14450		501(C)(3)	10,000.	0.			GENERAL SUPPORT
ST. PAUL'S EPISCOPAL CHURCH 25 WESTMINSTER ROAD ROCHESTER, NY 14607	31-1629166	CHURCH	16,500.	0.			GENERAL SUPPORT
ST. PAUL'S LUTHERAN CHURCH 28 LINCOLN AVENUE PITTSFORD, NY 14534	16-1142565	501(C)(3)	11,250.	0.			GENERAL SUPPORT

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# ROCHESTER AREA COMMUNITY FOUNDATION

## Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)

(a) Name and address of organization or government	(b) EIN	(c) IRC 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
ST. THOMAS EPISCOPAL CHURCH 2000 HIGHLAND AVENUE ROCHESTER, NY 14618	16-0743003	501(C)(3)	15,400.	0.			CAPITAL CAMPAIGN
ST. THOMAS MORE CHURCH ROCHESTER 2617 EAST AVENUE ROCHESTER, NY 14610	16-0807562	501(C)(3)	5,300.	0.			GENERAL SUPPORT
STATE UNIVERSITY OF NEW YORK AT BUFFALO - 3435 MAIN STREET - BUFFALO, NY 14214	16-6018833	501(C)(3)	6,250.	0.			FOR GENERAL SUPPORT
SUNY BROCKPORT FOUNDATION 350 NEW CAMPUS DRIVE BROCKPORT, NY 14420	22-2143232	501(C)(3)	5,750.	0.			GENERAL SUPPORT
TEMPLE B'RITH KODESH 2131 ELMWOOD AVENUE ROCHESTER, NY 14618	16-0743199	CHURCH	21,015.	0.			GENERAL SUPPORT
TEMPLE BETH EL 139 S. WINTON ROAD ROCHESTER, NY 14610	16-0773643	CHURCH	5,004.	0.			GENERAL SUPPORT
THE CENTER FOR YOUTH SERVICES 905 MONROE AVENUE ROCHESTER, NY 14620	16-0992259	501(C)(3)	7,900.	0.			GENERAL SUPPORT
THE FRIENDLY HOME 3156 EAST AVENUE ROCHESTER, NY 14618	16-0743132	501(C)(3)	30,000.	0.			ROCHESTER SENIOR LIVING
THE ROCHESTER ACADEMY OF MEDICINE 1441 EAST AVENUE ROCHESTER, NY 14610-1665	16-0743127	501(C)(3)	6,000.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**ROCHESTER AREA COMMUNITY FOUNDATION**

Part II Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)							
(a) Name and address of organization or government	(b) EIN	(c) IRC 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
THE STRONG ONE MANHATTAN SQUARE ROCHESTER, NY 14607	16-0954168	501(C)(3)	7,800.	0.			GENERAL SUPPORT
THIRD PRESBYTERIAN CHURCH 4 MEIGS STREET ROCHESTER, NY 14607	16-0743201	CHURCH	19,467.	0.			HONOR DONATION
UNIVERSITY OF ROCHESTER P.O. BOX 270032 ROCHESTER, NY 14627-0032	16-0743209	501(C)(3)	55,500.	0.			GENERAL SUPPORT
UNITARIAN UNIVERSALIST CHURCH OF CANANDAIGUA - 3024 COOLEY ROAD - CANANDAIGUA, NY 14424	16-1439907	CHURCH	7,310.	0.			GENERAL SUPPORT
UNITARIAN UNIVERSALIST SERVICE COMMITTEE - 689 MASSACHUSETTS AVENUE - CAMBRIDGE, MA 02139-3302	04-6186012	501(C)(3)	21,175.	0.			GENERAL SUPPORT
UNITED WAY OF GREATER ROCHESTER 75 COLLEGE AVENUE ROCHESTER, NY 14607-1009	16-1015782	501(C)(3)	63,650.	0.			GENERAL SUPPORT
UNIVERSITY OF ROCHESTER MEDICAL CENTER DEVELOPMENT OFFICE - 300 EAST RIVER RD - ROCHESTER, NY 14627-8996	16-0743209	501(C)(3)	14,800.	0.			GENERAL SUPPORT
UNIVERSITY OF ROCHESTER WILLIAM E. SIMON SCHOOL OF BUSINESS - CAROL SIMON HALL 2-306 - ROCHESTER, NY 14627-0100	16-0743209	501(C)(3)	10,250.	0.			GENERAL DONATION
UR MEDICINE HOME CARE 2180 EMPIRE BOULEVARD WEBSTER, NY 14580-2098	16-0743215	501(C)(3)	8,001.	0.			MEALS ON WHEELS

**ROCHESTER AREA COMMUNITY FOUNDATION**

<b>Part II</b> Continuation of Grants and Other Assistance to Governments and Organizations in the United States (Schedule I (Form 990), Part II)							
(a) Name and address of organization or government	(b) EIN	(c) IRC 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
VILLA OF HOPE 3300 DEWEY AVENUE ROCHESTER, NY 14616	16-0743164	501(C)(3)	10,850.	0.			BEHAVIORAL HEALTH SERVICES CLINIC
WATER FOR SOUTH SUDAN 60 VALEWOOD RUN PENFIELD, NY 14526	20-0291592	501(C)(3)	15,200.	0.			GENERAL SUPPORT
WEBSTER PRESBYTERIAN CHURCH 550 WEBSTER ROAD WEBSTER, NY 14580	16-6085018	501(C)(3)	35,000.	0.			GENERAL SUPPORT
WELLS COLLEGE BUSINESS OFFICE AURORA, NY 13026-9991	15-0532276	501(C)(3)	5,000.	0.			GENERAL SUPPORT
WILLIAMS COLLEGE 75 PARK STREET WILLIAMSTOWN, MA 1267	04-2104847	501(C)(3)	5,350.	0.			CLASS OF 1952 FUND
WRITERS & BOOKS 740 UNIVERSITY AVENUE ROCHESTER, NY 14607	16-1154656	501(C)(3)	15,400.	0.			GENERAL SUPPORT
WXII PUBLIC BROADCASTING COUNCIL P.O. BOX 30021 ROCHESTER, NY 14603-3021	16-0838086	501(C)(3)	31,665.	0.			GENERAL FUND
YMCA OF GREATER ROCHESTER 444 EAST MAIN STREET ROCHESTER, NY 14604	16-0743242	501(C)(3)	13,948.	0.			GENERAL SUPPORT
ROCHESTER AREA COMMUNITY FOUNDATION - 500 EAST AVE - ROCHESTER, NY 14607	23-7250641	501(C)(3)	5,000.	0.			ENDOWMENT CAMPAIGN

Schedule I (Form 990)



### Part III

**Grants and Other Assistance to Domestic Individuals.**  
Part III can be duplicated if additional space is needed

[illegible]

Part IV	Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information
---------	--

PART I, LINE 2:

ALL GRANTEEES ARE CONFIRMED AS ELIGIBLE U.S. BASED PUBLIC CHARITIES PRIOR TO

GRANT DISBURSEMENT. RECIPIENTS OF LARGE GRANTS (OVER \$10,000) CAN BE

REQUIRED TO SUBMIT REPORTS ON THEIR ACCOMPLISHMENTS. AN AFFILIATED

ORGANIZATION, ROCHESTER AREA COMMUNITY FOUNDATION, MAINTAINS INFORMATION

ABOUT GRANTEES AND CONDUCTS DUE DILIGENCE TO ENSURE SOUND USE OF FUNDS.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

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

▶ Attach to Form 990

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information

OMB No 1545-0047

**2017**

**Open to Public  
Inspection**

Name of the organization

**ROCHESTER AREA COMMUNITY FOUNDATION  
DEPOSITORY, INC.**

Employer identification number

**22-3106737**

**Part I Questions Regarding Compensation**

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

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

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

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

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

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

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

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?

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

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?

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

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III.

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.

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

Yes No

<b>1b</b>	X	
<b>2</b>	X	
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

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

Schedule J (Form 990) 2017

For each individual whose compensation must be reported on 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 aren't listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i) (iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(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 in column (B) reported as deferred on prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JENNIFER LEONARD PRESIDENT AND CEO	(i) <b>0.</b>	<b>0.</b>	<b>0.</b>	<b>0.</b>	<b>0.</b>	<b>0.</b>	<b>0.</b>
	(ii) <b>278,998.</b>	<b>0.</b>	<b>11,702.</b>	<b>42,303.</b>	<b>11,173.</b>	<b>344,176.</b>	<b>0.</b>
(2) AMY S. VARS, CPA SENIOR VP AND CFO	(i) <b>0.</b>	<b>0.</b>	<b>0.</b>	<b>0.</b>	<b>0.</b>	<b>0.</b>	<b>0.</b>
	(ii) <b>147,285.</b>	<b>0.</b>	<b>257.</b>	<b>4,334.</b>	<b>795.</b>	<b>152,671.</b>	<b>0.</b>
	(i)					.	.
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
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	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
	(i)						
	(ii)						
-	(i)						
	(ii)						

ROCHESTER AREA COMMUNITY FOUNDATION

Schedule J (Form 990) 2017

DEPOSITORY, INC.

22-3106737

Page 3

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

FORM 990, SCHEDULE J, PART II

ROCHESTER AREA COMMUNITY FOUNDATION, A RELATED ORGANIZATION, WAS

RESPONSIBLE FOR PAYING THE COMPENSATION FOR RACF DEPOSITORY, INC.'S

PRESIDENT AND CEO, INCLUDING THE RESPECTIVE HEALTH OR SOCIAL CLUB DUES,

AS WELL AS THE COMPENSATION OF THE SENIOR VP AND CFO. THE FOLLOWING WAS

USED WHEN DETERMINING THE PRESIDENT AND CEO'S COMPENSATION-INDEPENDENT

COMPENSATION CONSULTANT, COMPENSATION STUDY, FORM 990 OF OTHER

ORGANIZATIONS AND APPROVAL BY THE BOARD OF DIRECTORS.

**SCHEDULE M**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

OMB No 1545-0047

**2017**

**Open To Public  
Inspection**

- ▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30**  
▶ **Attach to Form 990.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.**

Name of the organization **ROCHESTER AREA COMMUNITY FOUNDATION  
DEPOSITORY, INC.**

Employer identification number  
**22-3106737**

**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 noncash 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	161	2,408,419.	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 through 28, that it  
must hold for at least three years from the date of the initial contribution, and which isn't required to be used for  
exempt purposes for the entire holding period?

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash  
contributions?

b If "Yes," describe in Part II

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked,  
describe in Part II

	Yes	No
30a		X
31	X	
32a	X	
33		

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

Schedule M (Form 990) 2017

**Part II** **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, LINE 32B:

ROCHESTER AREA COMMUNITY FOUNDATION DEPOSITORY, INC. IS AN AFFILIATE OF  
ROCHESTER AREA COMMUNITY FOUNDATION (RACF).

**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 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information

OMB No 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization

ROCHESTER AREA COMMUNITY FOUNDATION  
DEPOSITORY, INC.

Employer identification number  
22-3106737

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

WHEREBY DONORS CHOOSE ORGANIZATIONS BASED ON CHARITABLE, EDUCATIONAL,  
OR COMMUNITY PURPOSES IN FURTHERANCE OF THEIR EXEMPT MISSIONS.

FORM 990, PART VI, SECTION B, LINE 11B:

FINANCE COMMITTEE MEMBERS ARE EACH EMAILED A COPY OF THE FORM 990 PRIOR TO  
THE 990 BEING FILED. THEY ARE GIVEN APPROXIMATELY TWO WEEKS TO REVIEW THE  
DOCUMENT. DURING THAT TIME THEY ASK THE SENIOR VICE PRESIDENT AND CFO ANY  
QUESTIONS OR CONCERNS THEY HAVE ABOUT THE 990. THE SENIOR VICE PRESIDENT  
AND CFO ADDRESSES AND RESOLVES ALL QUESTIONS AND ISSUES ON THE 990. THE  
INDIVIDUAL FINANCE COMMITTEE MEMBERS SUBMIT THEIR APPROVAL BY EMAIL. ONCE  
APPROVED BY ALL FINANCE COMMITTEE MEMBERS, THE FORM 990 IS EMAILED TO THE  
BOARD OF DIRECTORS FOR THEIR REVIEW. THE FORM 990 IS DISCUSSED AT THE NEXT  
BOARD MEETING PRIOR TO THE FORM 990 BEING FILED. IT IS A SEPARATE AGENDA  
ITEM FOR THE BOARD MEETING, GIVING THE MEMBERS AN OPPORTUNITY TO DISCUSS  
ANY QUESTIONS THAT THEY MIGHT HAVE.

FORM 990, PART VI, SECTION B, LINE 12C:

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

Name of the organization **ROCHESTER AREA COMMUNITY FOUNDATION  
DEPOSITORY, INC.**

Employer identification number  
**22-3106737**

DIRECTORS AND COMMITTEE MEMBERS SHALL REFRAIN FROM VOTING UPON OR PARTICIPATING IN ANY BOARD OR COMMITTEE ACTION INVOLVING THE ENTITY WITH WHICH THERE MAY BE A CONFLICT, BY LEAVING THE ROOM DURING SUCH VOTE OR ACTION.

FORM 990, PART VI, SECTION B, LINE 15:

THE CHAIR OF THE BOARD OF DIRECTORS ALERTS BOARD AND MANAGEMENT TEAM THAT THE PRESIDENT AND CEO'S REVIEW FORMS WILL BE COMING BY EMAIL AND SHOULD BE RETURNED TO HIS/HER ATTENTION. THE PRESIDENT AND CEO PROVIDES A MEMO ON PERFORMANCE TO DATE DURING THE YEAR. THE CHAIR SECURES UPDATED REVIEW FORM FROM THE PRESIDENT AND CEO. THE CHAIR REVIEWS THE FORM AND EMAILS WITH PRESIDENT AND CEO'S MEMO TO BOARD AND MANAGEMENT TEAM WITH INSTRUCTIONS FOR RETURNING TO HIS/HER ATTENTION. CHAIR WILL DO FOLLOW-UP EMAILS AS NEEDED. THE CHAIR DISSEMINATES PERFORMANCE REVIEW SUMMARY TO EXECUTIVE COMMITTEE. THE SENIOR VICE PRESIDENT AND CFO PROVIDES COMPENSATION HISTORY FOR PRESIDENT AND CEO TO EXECUTIVE COMMITTEE. THE PRESIDENT AND CEO PROVIDES SALARY/BENEFIT COMPS FROM LOCAL AND NATIONAL PEERS TO EXECUTIVE COMMITTEE. AN EXECUTIVE SESSION OF EXECUTIVE COMMITTEE FOLLOWED BY A MEETING WITH PRESIDENT AND CEO TO SHARE SUMMARY RATINGS AND REVIEW PERFORMANCE OCCURS; CHAIR PREPARES SALARY RECOMMENDATION FOR BOARD OF DIRECTORS. FULL BOARD OF DIRECTORS RATIFIES SALARY RECOMMENDATION; CHAIR COMMUNICATES IN WRITING TO PRESIDENT AND CEO AND SENIOR VICE PRESIDENT AND CFO.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC ON REQUEST. IN ADDITION, THE ORGANIZATION'S FINANCIAL STATEMENTS AND FORM 990 ARE AVAILABLE ON THE WEBSITE [WWW.RACF.ORG](http://WWW.RACF.ORG).



Name of the organization **ROCHESTER AREA COMMUNITY FOUNDATION  
DEPOSITORY, INC.**

Employer identification number  
**22-3106737**

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

INTER/INTRA FUND TRANSFER -50,700.

FORM 990, PART XII, LINE 2C:

THE AUDIT COMMITTEE IS RESPONSIBLE FOR THE REVIEW AND APPROVAL OF THE  
AUDITED FINANCIAL STATEMENTS.

FORM 990, OTHER INFORMATION:

ROCHESTER AREA COMMUNITY FOUNDATION DEPOSITORY, INC. IS AN AFFILIATE OF  
ROCHESTER AREA COMMUNITY FOUNDATION (RACF). AS SUCH, A SINGLE  
FINANCIAL STATEMENT AUDIT IS PERFORMED ON ROCHESTER AREA COMMUNITY  
FOUNDATION AND ITS AFFILIATES. THEREFORE, THE INFORMATION PROVIDED IS  
BASED UPON ROCHESTER AREA COMMUNITY FOUNDATION DEPOSITORY, INC. AS IF A  
STAND- ALONE FINANCIAL STATEMENT OF THIS ENTITY WAS PREPARED.

FORM 990, SCHEDULE A:

ROCHESTER AREA COMMUNITY FOUNDATION DEPOSITORY, INC. IS A  
NOT-FOR-PROFIT CORPORATION WHICH IS ORGANIZED AND OPERATED EXCLUSIVELY  
FOR CHARITABLE AND EDUCATIONAL PURPOSES WITHIN THE MEANING OF SECTION  
501 (C) (3) OF THE INTERNAL REVENUE CODE (IRC). THE PRIMARY PURPOSE OF  
ROCHESTER AREA COMMUNITY FOUNDATION DEPOSITORY, INC. IS TO ENCOURAGE  
INCREASED CHARITABLE GIVING BY PROVIDING A CONVENIENT VEHICLE TO HELP  
INTERESTED PEOPLE, GROUPS, BUSINESSES, ASSOCIATIONS OR OTHER  
ORGANIZATIONS IN MAKING DISTRIBUTIONS TO CHARITABLE ORGANIZATIONS.  
FUNCTIONALLY, GRANTS ARE MADE TO ORGANIZATIONS WHICH HAVE ESTABLISHED  
AN EXEMPT STATUS FOR FEDERAL INCOME TAX PURPOSES AS ORGANIZATIONS

Name of the organization **ROCHESTER AREA COMMUNITY FOUNDATION  
DEPOSITORY, INC.**Employer identification number  
**22-3106737**

**DESCRIBED IN SECTION 501 (C) (3) AND SECTIONS 509 (A) (1), (2), OR (3)  
OF THE IRC.**



## Part II

[illegible]

### Part III

[illegible]

## Part IV

[illegible]

**ROCHESTER AREA COMMUNITY FOUNDATION  
DEPOSITORY, INC.**

**Part V**

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

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

**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?

	Yes	No
<b>a</b> Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		<input checked="" type="checkbox"/>
<b>b</b> Gift, grant, or capital contribution to related organization(s)	<input checked="" type="checkbox"/>	
<b>c</b> Gift, grant, or capital contribution from related organization(s)		<input checked="" type="checkbox"/>
<b>d</b> Loans or loan guarantees to or for related organization(s)		<input checked="" type="checkbox"/>
<b>e</b> Loans or loan guarantees by related organization(s)		<input checked="" type="checkbox"/>
<b>f</b> Dividends from related organization(s)		<input checked="" type="checkbox"/>
<b>g</b> Sale of assets to related organization(s)		<input checked="" type="checkbox"/>
<b>h</b> Purchase of assets from related organization(s)		<input checked="" type="checkbox"/>
<b>i</b> Exchange of assets with related organization(s)		<input checked="" type="checkbox"/>
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)		<input checked="" type="checkbox"/>
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)		<input checked="" type="checkbox"/>
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)		<input checked="" type="checkbox"/>
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)		<input checked="" type="checkbox"/>
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		<input checked="" type="checkbox"/>
<b>o</b> Sharing of paid employees with related organization(s)		<input checked="" type="checkbox"/>
<b>p</b> Reimbursement paid to related organization(s) for expenses		<input checked="" type="checkbox"/>
<b>q</b> Reimbursement paid by related organization(s) for expenses		<input checked="" type="checkbox"/>
<b>r</b> Other transfer of cash or property to related organization(s)		<input checked="" type="checkbox"/>
<b>s</b> Other transfer of cash or property from related organization(s)		<input checked="" type="checkbox"/>

**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 related organization	(b) Transaction type (a s)	(c) Amount involved	(d) Method of determining amount involved
<b>(1)</b>	ROCHESTER AREA COMMUNITY FOUNDATION	B	679,919.	FAIR VALUE
<b>(2)</b>				
<b>(3)</b>				
<b>(4)</b>				
<b>(5)</b>				
<b>(6)</b>				

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)

[illegible]

**Part VII** Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.