



# City of Harrisonburg APPLICATION FOR TAX EXEMPTION

FOR OFFICE USE ONLY:
PAYMENT AMOUNT: _____
RECEIVED ON: _____
CHECK NUMBER: _____

The information requested on this application must be filled out completely and returned to the City Manager's office on or before January 30. Include a \$50 application fee made payable to City of Harrisonburg.

Please attach a copy of your current (1) 501(c)(3) certificate; (2) By-Laws; (3) Articles of Incorporation; (4) most recent financial statement (audited, if available); (5) most recently filed IRS Form 990 or 990EZ.

ORGANIZATION NAME: The Community Foundation of Harrisonburg & Rockingham

MAILING ADDRESS: P.O. Box 1068, Harrisonburg, Virginia 22803

CONTACT PERSON AND PHONE: Melissa Mayhew (540) 432-3863

Reviewed By  
CBR KDR  
Treasurer  
Finance

Type of property for which request is made (circle applicable) PERSONAL PROPERTY REAL ESTATE

If requesting a personal property exemption, please attach a detailed itemized listing of the specific item(s) for which the exemption is sought.

If requesting a real estate exemption, complete the following on each parcel for which exemption is sought:

Name in which property is held Eastham, LLC

Property address 317 S. Main Street

Map identification number 25-J-11

Taxes paid for the preceding three (3) years \$1,131.78 for first half of 2017-18

Name in which property is held \_\_\_\_\_

Property address \_\_\_\_\_

Map identification number \_\_\_\_\_

Taxes paid for the preceding three (3) years \_\_\_\_\_

Name in which property is held \_\_\_\_\_

Property address \_\_\_\_\_

Map identification number \_\_\_\_\_

Taxes paid for the preceding three (3) years \_\_\_\_\_

If requesting a personal property exemption, complete the following for each account for which exemption is sought:

Name assessed Eastham, LLC  
 Account number N/A - new entity  
 Asset type and location address Business furnishings/equipment in renovated office space at 317 S. Main St  
 Taxes paid for the preceding three (3) years \$0 new entity

Name assessed The Community Foundation of Harrisonburg & Rockingham  
 Account number 34391  
 Asset type and location address Business furnishings and equipment at 311 S. Main St moving to 317 S. Main St  
 Taxes paid for the preceding three (3) years \$157.75 \$103.88 \$57.24  
2017 133.30 2016 157.75 2015 103.88

**Please complete the following questions as referenced in City Ordinance 4-2-17 (copy enclosed) and Code of Virginia § 58.1-3651.**

1. Do you currently own property in the City that is already tax-exempt?  
 Yes  No  
 If yes, what is the property Map ID #? \_\_\_\_\_  
 On what date was the exemption granted? \_\_\_\_\_  
 How/By whom was the exemption granted? \_\_\_\_\_
  
2. Does the organization have any rule, regulation, policy, or practice that unlawfully discriminates on the basis of religious conviction, race, color, sex, or national origin?  Yes  No
  
3. Does the organization hold a current annual alcoholic beverage license from the Virginia Alcoholic Beverage Control Board for serving alcoholic beverages on the property? If yes, please attach a copy.  
 Yes  No
  
4. What compensation is paid to each director, officer, and employee of the organization?  
Eastham, LLC has no directors, officers, or employees. The Community Foundation of Harrisonburg & Rockingham County is the managing member and 99% owner of Eastham, LLC. The other 1% ownership interest is held by Historic Eastham House I, LLC, an investment fund at Virginia Community Development Corporation, a tax credit fund manager and 501(c) 3 nonprofit organization.  
The Community Foundation compensates it directors, officers, and employees as follows:  
Board of Directors including Chair, Vice-Chair, Treasurer and Secretary: uncompensated  
Other Officers and Employees  
President and Executive Director: \$97,000  
Vice President and Director of Program Services: \$49,202

Director of Accounting: \$70,000

Accounting & Administrative Assistant: Part-time at \$20 per hour

5. What services does each director, officer, and employee render?

The President/Executive Director is a full time position and is responsible for the day to day operations of The Community Foundation including authorizing expenses, monitoring funds held, reviewing grants, and ensuring compliance with applicable laws and regulations. She also serves as the development coordinator and human resources department for the foundation. The Vice President/Director of Program Services coordinates scholarships maintained by the Foundation, compiles bi annual community needs listings, and coordinates the Virginia Department of Education tax credit program for the Foundation. The Director of Accounting oversees the accounting for the foundation, prepares the budget, prepares financial statements, processes payroll, reconciles all bank and investment accounts, prepares income allocations to funds, and monitors investments and other assets of the Foundation. The Accounting and Administrative assistant processes gifts and grants for the Foundation and handles other administrative task as requested.

6. Does any part of the net earnings of the organization benefit any individual? If so, please explain.

No.

7. What percentage of the services provided by this organization is generated by funds received from donations, contributions, or local, state, or federal grants or funds? For purposes of this question, donation may include the providing of personal services or the contribution of in-kind or other material services.

Generally 100% of the services provided by the Community Foundation are funded from donations received and held by The Community Foundation for grant making purposes. The Community Foundation assesses a "fee" for its services on the assets it holds for grant making which funds operating expenses. The Community Foundation is a 501(c) 3 organization. The fee is funded from the actual donation or the investment income generated by the donation over time.

Eastham, LLC, as landlord of the property, receives rental income from the property beginning October 1, 2017 when the building was placed in service. The building is the Center for Community Philanthropy and will be home exclusively to nonprofit entities who will rent the office space from Eastham, LLC. The primary tenant will be The Community Foundation of Harrisonburg & Rockingham County. Other tenants are Way to Go, Autumn Valley Guardianship, Alzheimer's Association Local Chapter, Open Doors, Fellowship of Christian Athletes, and CASA. All are nonprofits and for many this is the first time they have had office space. Eastham, LLC will also receive one-time income from the sale of state historic tax credits. These funds will be used to fund renovation expenses for the building in keeping with Virginia Department of Historic Resources requirements.

8. What specific services does the organization provide for the common good of the public?

The Community Foundation of Harrisonburg & Rockingham County facilitates philanthropy with an emphasis on the communities of Harrisonburg & Rockingham County. The Foundation holds and manages over 200 endowments, scholarship funds, designated funds, capital campaigns, and donor-advised funds for mostly local donors and nonprofit agencies. Our mission is to strengthen our communities through purposeful giving and active engagement. Since inception, the Community Foundation has granted out over \$30 million to local nonprofits or nonprofits with a local connection while growing its asset base to over \$34 million for future community philanthropic initiatives. In addition, TCF holds funds for local nonprofit agencies and endowments that will benefit local nonprofits and civic initiatives such as the Farmer's Market, A Dream Come True Park, the Harrisonburg dog park, Build Our Park, Harrisonburg Greenway Fund, and many more. The Plecker Center (formerly the Eastham House) will serve as a permanent home for philanthropy in our community and provide office and meeting space for growing nonprofit organizations providing vital services in our community from advocacy for children to shelter for our most needy to transportation for the working poor.

9. What percentage of the activities of the organization involves carrying on propaganda or otherwise attempting to influence legislation?

None

10. Does the organization participate or intervene in any political campaign on behalf of any candidate for public office?

           Yes                  No

I, Revlan S. Hill (printed name), do hereby certify that the information provided and/or attached to this Application for Tax Exemption, is true and accurate, to the best of my knowledge. I acknowledge that knowingly providing false information will result in criminal charges pursuant to *Code of Virginia* § 58.1-11. I acknowledge that the organization I represent may be subjected to audit by the Commissioner of the Revenue, or an appointed employee of the Commissioner of the Revenue, to ensure that all information provided is true and correct.

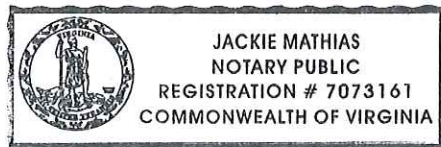
Revlan S. Hill  
Signature

1-10-2018  
Date

President of The Community Foundation of Harrisonburg & Rockingham, managing member of Eastham, LLC  
Title

Jackie Mathias  
Notary

My commission expires: 01/31/2019



INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

COPY

DEPARTMENT OF THE TREASURY

Date: DEC 01 2003

Employer Identification Number:  
54-1920746  
DLN:  
17053277775013  
Contact Person:  
L. WAYNE BOTHE ID# 31462  
Contact Telephone Number:  
(877) 829-5500  
Public Charity Status:  
170(b)(1)(A)(vi)

HARRISONBURG ROCKINGHAM COMMUNITY  
FOUNDATION  
PO BOX 1068  
HARRISONBURG, VA 22803

Dear Applicant:

Our letter dated FEBRUARY 2000, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity during an advance ruling period.

Based on our records and on the information you submitted, we are pleased to confirm that you are exempt under section 501(c)(3) of the Code, and you are classified as a public charity under the Code section listed in the heading of this letter.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:00 a.m. - 6:30 p.m. Eastern time.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner  
Director, Exempt Organizations  
Rulings and Agreements

Letter 1050 (DO/CG)

DEDEN UT 84201-0046

In reply refer to: 0424160535  
Mar. 05, 2004 LTR 252C  
54-1920746 000000 00 000

03139

BODC: TE

COPY

COMMUNITY FOUNDATION OF  
% PHILLIP C STONE JR  
PO BOX 1068  
HARRISONBURG VA 22803-1068686

Taxpayer Identification Number: 54-1920746

Dear Taxpayer:

Thank you for the inquiry dated Feb. 05, 2004.

We have changed your business name as requested. The number shown above is valid for use on all tax documents. For your convenience, we have ordered corrected Forms 8109, Federal Tax Deposit Coupons for you to make your deposit. You should receive them in five to six weeks. REMINDER - Your new business name should also be used if you deposit electronically. You can make Electronic Funds Transfer (EFT) payments using the government's Electronic Federal Tax Payment System (EFTPS) through a financial agent designated to process tax payments.

If you have any questions, please call us toll free at 1-877-829-5500 between the hours of 8:00 a.m. and 6:30 p.m., Eastern Time.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

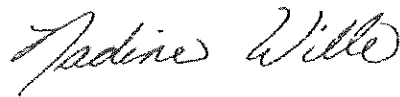
Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

0424160535  
Mar. 05, 2004 LTR 252C  
54-1920746. 000000 00 000  
03140

COMMUNITY FOUNDATION OF  
% PHILLIP C STONE JR  
PO BOX 1068  
HARRISONBURG VA 22803-1068686

Thank you for your cooperation.

Sincerely yours,



Nadine Wille  
Dept. Manager, Code & Edit/Entity 3

Enclosure(s):  
Copy of this letter

**RESTATED BYLAWS  
OF  
THE COMMUNITY FOUNDATION  
OF HARRISONBURG AND ROCKINGHAM COUNTY**

The Community Foundation of Harrisonburg and Rockingham County (the "Foundation"), a nonstock corporation duly formed under the provisions of the Virginia Nonstock Corporation Act, Chapter 10, Title 13.1 of the Code of Virginia (the "Code"), hereby adopts the following Bylaws of the Foundation which shall govern the management and operation of the Foundation's business and the regulation of its affairs, to the extent consistent with the Foundation's Articles of Incorporation ("Articles") and applicable law, and in accordance with Section 13.1-823 of the Code. These Bylaws effect a complete restatement of the Foundation's bylaws and supersede and replace any and all bylaws of the Foundation in effect immediately prior to the adoption hereof.

**ARTICLE I  
DEFINITION OF TERMS**

Unless otherwise stated in these Bylaws, all of the terms used in these Bylaws which are defined in Section 13.1-803 of the Code shall be deemed to have the meaning set forth in such Section of the Code.

**ARTICLE II  
MEMBERS**

The Foundation shall have no members.

**ARTICLE III  
CORPORATE POWERS**

Unless the Foundation's Articles of Incorporation provide otherwise, the Foundation shall have the same powers as an individual to do all things necessary or convenient to carry out its business and affairs, including, without limitation, those powers enumerated in Section 13.1-826



of the Code. In the event of an emergency as described in Article XII below, the Board of Directors shall have those emergency powers enumerated in Section 13.1-827 of the Code.

ARTICLE IV  
NONSTOCK CORPORATION

In accordance with Section 13.1-814 of the Code, the Foundation shall not issue shares of stock. No dividend shall be paid and no part of the income of the Foundation shall be distributed to its directors or officers. The Foundation may pay compensation in a reasonable amount to its officers for services rendered, including pensions, and may make distributions as permitted by applicable law upon dissolution or final liquidation and no such payment, benefit or distribution shall be deemed to be a dividend or a distribution of income.

ARTICLE V  
BOARD OF DIRECTORS

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

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

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

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

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

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

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

7. Regular or Special Meetings in Addition to the Annual Meeting. Regular meetings of the Board of Directors shall be held at such times as the Board may designate by resolution. Special meetings of the Board of Directors may be called any time by the Chair, Executive Director or, upon the request of any two (2) directors, by the Secretary.

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

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

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

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

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

#### ARTICLE VI COMMITTEES

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

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

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

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

4. Executive Committee. The Executive Committee shall consist of six (6) members: the current Chair, Vice Chair, Secretary, Treasurer, the Immediate Past Chair and Chair of a standing committee of the Foundation and all shall serve as standing, voting members of the Executive Committee. The Executive Committee may exercise all routine and ordinary powers of the Board of Directors during intervals between meetings of the Board of Directors, but shall have no power or authority to fill vacancies on the Board of Directors, to amend the Articles of Incorporation of the Foundation, to adopt, amend or repeal the Bylaws of the Foundation, to approve a plan of merger to which the Foundation is a party, or to take any action that the Board of Directors has expressly precluded or limited the Executive Committee from taking. The duties of the Executive Committee shall include (a) transacting business of an urgent matter in a timely manner between meetings of the Board of Directors, and reporting all actions taken to the Board of Directors for its ratification and (b) consulting legal counsel on matters requiring interpretation of legal or quasi-legal documents or which may involve litigation. The Chair or the Vice Chair, as determined by the vote of the Executive Committee, shall be the chair of the Executive Committee. The Executive Committee shall meet at the call of its chair or the Executive Director between regular meetings of the Board of Directors and shall report on any actions taken at the next meeting of the Board of Directors following any meeting of the Executive Committee. The Executive

Committee shall keep an accurate record of its meetings. As soon as is reasonably practicable, the minutes of the meetings of the Executive Committee shall be distributed to each member of the Board of Directors by regular reporting methods; this policy of dissemination of the minutes shall not be changed except by vote of the full Board of Directors.

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

## ARTICLE VII OFFICERS

1. General. The officers of the Foundation shall consist of a Chair, Vice Chair, Executive Director (President), Director of Program Services (Vice President), Secretary, and Treasurer and such other officers as the Board may appoint. In addition, the Board of Directors may elect such Vice Presidents as may be approved by the Board of Directors. All officers shall be elected or appointed by the Board of Directors and for such compensation as may be fixed by the Board of Directors. The Chair and Vice Chair shall be elected for two (2) year terms by the Board of Directors from their own number. Officers other than the Chair and Vice Chair shall serve at the pleasure of the Board of Directors and need not be members of the Board of Directors. Any two (2) or more offices may be held by the same person.

2. Resignation and Removal. An officer may resign at any time by delivering written notice to the Board of Directors. A resignation shall be effective when the notice is delivered unless the notice specifies a later effective date. If a resignation is made effective at a later date and the Foundation accepts the future effective date, it may fill the pending vacancy before the effective date if his successor does not take office until the effective date. The Board of Directors may remove any officer at any time with or without cause by a 2/3 vote of the Board of Directors.

Any officer or assistant officer, if appointed by another officer, may be removed by such officer at any time, with or without cause.

3. Vacancies. Whenever any vacancies shall occur in any office, the vacancy shall be filled by the Board of Directors.

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

5. Vice Chair. The Vice Chair shall be vested with all the powers and shall perform all the duties of the Chair in the absence or disability of the latter, unless and until the Board of Directors shall otherwise determine. The Vice Chair shall have such power to perform such other duties as shall be prescribed by the directors.

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

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

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

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

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

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

ARTICLE VIII  
SPECIAL CORPORATE ACTS  
NEGOTIABLE INSTRUMENTS, DEEDS AND CONTRACTS



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

ARTICLE IX  
TRANSACTIONS WITH DIRECTORS

Any contract or other transaction between the Foundation and one or more of its directors, or between the Foundation and any firm of which one or more of its directors are members or employees, or in which they are interested, or between the Foundation and any corporation or association of which one or more of its directors are shareholders, members, directors, officers or employees, or in which they are interested, shall be valid for all purposes if the fact of such interest is disclosed or known to the Board of Directors and a majority of the disinterested directors vote to authorize, approve or ratify the contract or transaction. However, no such contract or transaction may be authorized, approved or ratified by a single director. If a majority of disinterested directors votes to authorize, approve or ratify the contract or transaction, a quorum is present for the purpose of taking action under this Article. The presence of, or a vote cast by, an interested director does not affect the validity of any action taken under this Article if it is otherwise authorized, approved or ratified as provided in this Article. This Article shall not be construed to invalidate any contract

or other transaction that would otherwise be valid under the common and statutory law applicable to it.

ARTICLE X  
TRUST MATTERS

As set forth in the Restated Articles of Incorporation, the Foundation shall have the power and authority to serve and act as a trustee of any trust to receive, hold, invest, reinvest, administer and distribute any tangible or intangible real or personal property (including, without limitation, securities and cash) given, devised, bequeathed or otherwise transferred to the Foundation in its capacity as trustee. It shall lie within the discretion of the Executive Committee to accept or decline the appointment of the Foundation as trustee of any trust. The Executive Committee shall have the authority to cause the Foundation to resign as trustee of any trust.

ARTICLE XI  
FISCAL YEAR

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

ARTICLE XII  
EMERGENCY BYLAWS

In the event that a quorum of the Foundation's Board of Directors cannot readily be assembled because of some catastrophic event, the Board of Directors of the Foundation may, consistent with Section 13.1-824 of the Code, adopt other bylaws to be effective only in such an emergency, which bylaws shall be subject to amendment or repeal by the Board of Directors, and shall provide procedures for calling a meeting of the Board of Directors, quorum requirements for the meeting, and designation of additional or substitute directors, as well as other provisions

necessary for managing the Foundation during such emergency. All provisions of these Bylaws consistent with such emergency bylaws shall remain effective during such emergency. Such emergency bylaws shall not be effective after such emergency ends. Corporate action taken in good faith in accordance with such emergency bylaws shall bind the Foundation and may not be used to impose liability on a director, officer, employee or agent of the Foundation.

**ARTICLE XIII**  
**AMENDMENT TO BYLAWS**

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

**ARTICLE XIV**  
**VARIANCE POWER**

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

*Originally Adopted: June 14, 1999*  
*Amended: February 19, 2003*  
*Restated: May 22, 2009*  
*Restated: February 19, 2014*  
*Amended: February 15, 2017*

**AMENDED AND RESTATED ARTICLES OF INCORPORATION**  
*of*  
**THE COMMUNITY FOUNDATION OF**  
**HARRISONBURG AND ROCKINGHAM COUNTY**

ARTICLE I  
Name

The name of the Foundation is The Community Foundation of Harrisonburg and Rockingham County.

ARTICLE II  
Members

The Foundation shall have no members.

ARTICLE III  
Registered Office and Agent

The registered office of the Foundation shall be located in the City of Harrisonburg, Virginia, and the address of the registered office shall be 250 East Market Street, Suite A, Harrisonburg, Virginia 22802. The name of the registered agent, whose business office is identical with such registered office, shall be Phillip C. Stone, Jr., who is a resident of the Commonwealth of Virginia and a member of the Virginia State Bar.

ARTICLE IV  
Board of Directors

The affairs of the Foundation shall be managed by a Board of Directors. The number of directors shall be no fewer than twelve (12) and no more than twenty-four (24), with the exact number to be fixed by resolution of the Board of Directors. Directors shall be elected by the directors in office. Any director named between annual meetings shall serve for the unexpired term of the director whom he or she is replacing. At the organizational meeting of the Board of Directors, approximately one-third of the directors shall be elected to a term of one (1) year, approximately one-third shall be elected to a term of two (2) years, and approximately one-third shall be elected to a term of three (3) years. At each annual meeting thereafter, a number of directors equal to that of those whose terms have expired shall be elected for a term of three (3) years. No director may serve more than two (2) consecutive three-year terms.

ARTICLE V  
Purpose and Powers

The Foundation is organized and shall be operated exclusively for nonprofit, religious, charitable and educational purposes. The Foundation shall have all powers and authorities now or hereafter conferred upon nonstock, not-for-profit corporations organized under the laws of the Commonwealth of Virginia; provided, however, that (a) no part of the net earnings of the Foundation shall inure to the benefit of, or be distributable to, its officers, directors, or other private persons, except that the Foundation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes for which it is organized, (b) no substantial part of the activities of the Foundation shall be the carrying on of propaganda or otherwise attempting to influence legislation (except as provided in Section 501(h) of the Internal Revenue Code of 1986, as amended, (the Code)), and the Foundation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of any candidate for public office, and (c) the Foundation shall not carry on any other activities not permitted to be carried on (i) by a corporation operating exclusively for charitable, religious, and educational purposes within the meaning of, and exempt from federal income tax under, Section 501(c)(3) of the Code, or (ii) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Code.

The specific purpose of the Foundation shall be to attract, receive, manage and distribute property for charitable purposes, within the meaning of Section 501(c)(3) of the Code, that benefit the citizens of the City of Harrisonburg, Virginia, the County of Rockingham, Virginia, and such surrounding areas as the Board from time to time determines (the Community), including for such purposes:

- (a) the solicitation and attraction of gifts, bequests, legacies and devises from donors wishing to benefit the Community through charitable giving;
- (b) the investment and management of the gifts received in the form of separate component funds, if so directed by the donors, any instruments of transfer, or otherwise, as part of an unrestricted common fund;
- (c) to serve and act as a trustee of any trust to receive, hold, invest, reinvest, administer and distribute any tangible or intangible real or personal property (including, without limitation, securities and cash) given, devised, bequeathed or otherwise transferred to the Foundation in its capacity as trustee;
- (d) the distribution of property for the charitable purposes designated by the donors of the component funds or, in the case of the unrestricted common fund, for any charitable purposes consistent with these Articles; and
- (e) the provision of financial aid for the education of students residing in the Commonwealth.

ARTICLE VI  
Limitation of Liability and Indemnification

Section One - Limitation of Liability. To the full extent that the Virginia Nonstock Corporation Act, as it exists on the date hereof or may hereafter be amended, permits the limitation or elimination of the liability of the directors or officers, a director or officer of the Foundation shall not be liable to the Foundation for any monetary damages.

Section Two - Indemnification. The Foundation shall indemnify a director or officer of the Foundation who is or was a party to any proceeding by reason of the fact that he or she is or was such a director or officer, or is or was serving at the request of the Foundation as a director, partner, trustee, officer, manager, employee or agent of another corporation, partnership, limited liability company, joint venture, trust, employee benefit plan or other enterprise, against all liabilities and expenses incurred in the proceeding except such liabilities and expenses as are incurred because of his willful misconduct or knowing violation of the criminal law.

Section Three - Advances and Reimbursement of Expenses. Unless a determination has been made that the indemnification is not permissible, the Foundation shall make advances and reimbursements for expenses incurred by a director or officer in a proceeding upon receipt of an undertaking from him or her to repay the same, if it is ultimately determined that the director or officer is not entitled to indemnification. Such undertaking shall be an unlimited, unsecured general obligation of the director or officer and shall be accepted without reference to his or her ability to make repayment. Unless a determination has been made that indemnification is not permissible, the Foundation is hereby empowered to contract in advance to indemnify and advance the expenses of any director or officer.

Section Four - Procedure for Indemnification. The determination to make advancements, reimbursements or indemnifications, or to contract in advance to do the same, shall be made by majority vote of a quorum of disinterested directors. If a quorum of disinterested directors cannot be obtained for any reason, then the determination shall be made by a majority vote of a committee designated by the Board of Directors, including interested directors, the committee to consist only of disinterested directors, at least two (2) in number, or by special legal counsel selected by a quorum of disinterested directors or by the committee described above. If neither a quorum of disinterested directors nor a committee of at least two (2) disinterested directors can be obtained, then the selection of the special legal counsel shall be made by a majority vote of the entire Board, including interested directors.

Section Five - Persons Covered. The Board of Directors is hereby empowered, by majority vote of a quorum of disinterested directors, to cause the Foundation to indemnify or contract in advance to indemnify any person not specified in Section Two of this Article who was or is a party to any proceeding, by reason of the fact that he or

she is or was an employee or agent of the Foundation, or is or was serving at the request of the Foundation as a director, partner, trustee, officer, manager, employee or agent of another corporation, partnership, limited liability company, joint venture, trust, employee benefit plan or other enterprise, to the same extent as if such person were specified as one to whom indemnification is granted in Section Two.

Section Six - Insurance. The Foundation may purchase and maintain insurance to indemnify it against the whole or any portion of the liability assumed by it in accordance with this Article and may also procure insurance, in such amounts as the Board of Directors may determine, on behalf of any person who is or was a director, officer, employee, or agent of the Foundation, or is or was serving at the request of the Foundation as a director, partner, trustee, officer, manager, employee, or agent of another corporation, partnership, limited liability company, joint venture, trust, employee benefit plan, or other enterprise, against any liability asserted against or incurred by any such person in any such capacity or arising from his status as such, whether or not the Foundation would have power to indemnify him against such liability under the provisions of this Article.

Section Seven - Changes in Board Composition. In the event there has been a change in the composition of a majority of the Board of Directors after the date of the alleged act or omission with respect to which indemnification is claimed, any determination as to indemnification and advancement of expenses with respect to any claim for indemnification made pursuant to Section Two of this Article shall be made by special legal counsel agreed upon by the Board of Directors and the proposed indemnitee. If the Board of Directors and the proposed indemnitee are unable to agree upon such special legal counsel, the Board of Directors and the proposed indemnitee each shall select a nominee, and the nominees shall select such special legal counsel.

Section Eight - Applicability of this Article. The provisions of this Article shall be applicable to all actions, claims, suits or proceedings commenced after the adoption hereof, whether arising from any action taken or failure to act before or after such adoption. No amendment, modification or repeal of this Article shall diminish the rights provided hereby or diminish the right to indemnification with respect to any claim, issue or matter in any then pending or subsequent proceeding that is based in any material respect on any alleged action or failure to act prior to such amendment, modification or repeal. Reference herein to directors, officers, employees or agents shall include former directors, employees and agents and their respective heirs, executors and administrators.

## ARTICLE VII Dissolution

Upon the dissolution of the Foundation, the Board of Directors shall, after making provision for the payment of all the liabilities of the Foundation, dispose of all of the assets of the Foundation as follows:

- (a) The assets of each separate component fund shall be distributed to the organization or organizations that the donor has directed in his or her instrument of transfer, provided that such organization is organized and operated exclusively for charitable, religious and educational purposes under Section 501(c)(3) of the Code (a Qualified Charitable Organization);
- (b) The assets of any fund for which the donor has made no designation shall be distributed to such Qualified Charitable Organizations as the Board of Directors shall determine; and
- (c) Any assets not so distributed shall be distributed by the Circuit Court for the County of Rockingham, Virginia.

HB258544.DOC



# Commonwealth of Virginia



## STATE CORPORATION COMMISSION

*Richmond, April 14, 2016*

*This is to certify that the certificate of organization of*

**Eastham, LLC**

*was this day issued and admitted to record in this office and that the said limited liability company is authorized to transact its business subject to all Virginia laws applicable to the company and its business. Effective date: April 14, 2016*



*State Corporation Commission*

*Attest:*

*Joel H. Peck*  
Clerk of the Commission



COMMONWEALTH OF VIRGINIA  
STATE CORPORATION COMMISSION

Office of the Clerk

April 14, 2016

CLARK & BRADSHAW, P.C.  
92 NORTH LIBERTY ST  
HARRISONBURG, VA 22802

RECEIPT

RE: Eastham, LLC

ID: S6131405

DCN: 16-04-14-5294

Dear Customer:

This is your receipt for \$100.00 to cover the fee(s) for filing articles of organization for a limited liability company with this office.

The effective date of the filing is April 14, 2016.

If you have any questions, please call (804) 371-9733 or toll-free in Virginia, (866) 722-2551.

Sincerely,

Joel H. Peck  
Clerk of the Commission

RECEIPTLC  
LLNCD  
CISECOM

COMMONWEALTH OF VIRGINIA  
STATE CORPORATION COMMISSION

AT RICHMOND, APRIL 14, 2016

The State Corporation Commission has found the accompanying articles submitted on behalf of  
Eastham, LLC

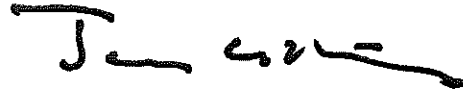
to comply with the requirements of law, and confirms payment of all required fees. Therefore, it  
is ORDERED that this

CERTIFICATE OF ORGANIZATION

be issued and admitted to record with the articles of organization in the Office of the Clerk of the  
Commission, effective April 14, 2016.

STATE CORPORATION COMMISSION

By

A handwritten signature in black ink, appearing to read "James C. Dimitri".

James C. Dimitri  
Commissioner

DLLCACPT  
CISECOM  
16-04-14-5294

**ARTICLES OF ORGANIZATION  
OF  
EASTHAM, LLC**

The undersigned, pursuant to Chapter 12 of Title 13.1 of the Code of Virginia, states as follows:

1. The name of the limited liability company is Eastham, LLC.
2. The purpose for which the limited liability company is formed is to engage in any lawful business, purpose or activity for which a limited liability company may be formed under the Virginia Limited Liability Company Act.
3. The name of the limited liability company's initial registered agent is CLARK & BRADSHAW, P.C. The initial registered agent is a Virginia stock corporation.
4. The address of the limited liability company's initial registered office, which is identical to the business office of the initial registered agent, is 92 NORTH LIBERTY ST, HARRISONBURG, VA 22802. The initial registered office is located in Harrisonburg City (Filed In Rockingham County), Virginia.
5. The address of the limited liability company's principal office where the records of the limited liability company are to be kept is 311 S. Main Street, Harrisonburg, VA 22801.

**ORGANIZER:**

Clark & Bradshaw, P.C.

By: /s/ Matthew C Sunderlin Date: April 14, 2016

Matthew C Sunderlin, Secretary

**FIRST AMENDMENT TO  
AMENDED AND RESTATED OPERATING AGREEMENT  
OF  
EASTHAM, LLC  
A VIRGINIA LIMITED LIABILITY COMPANY**

This First Amendment to the Amended and Restated Operating Agreement (the "First Amendment") of Eastham, LLC, a Virginia limited liability company (the "Company") is made by and among The Community Foundation of Harrisonburg and Rockingham County ("Managing Member"), Melissa Mayhew ("Withdrawing Member") and Historic Eastham House I, LLC ("SCP Member") as of the 25th day of April, 2017 ("Effective Date"), and amends that certain Amended and Restated Operating Agreement dated as of December 31, 2016 of the Company (referred to herein as either the "Operating Agreement" or the "Agreement") of even date herewith. Any capitalized terms not defined herein but defined in the Agreement shall have the meaning ascribed to them in the Agreement.

1. Admission/Withdrawal.

(a) Historic Eastham House I, LLC, a Virginia limited liability company (the "SCP Member"), to become the owner of a membership interest in the Company (hereinafter referred to as a "Company Interest"), hereby becomes a party to, and is bound by, all terms and conditions of the Operating Agreement, as amended by this First Amendment, and for all purposes, shall be deemed a "Member" of the Company and the "State Member" under the Operating Agreement (the Operating Agreement together with First Amendment shall be referred to herein as the "Agreement"). This First Amendment shall take effect and shall become a part of the Operating Agreement immediately upon execution by all parties hereto. The parties hereby admit the SCP Member as a Member holding a one percent (1%) Company Interest in the Company in exchange for the SCP Member's Two Thousand Two Hundred and 00/100 Dollars (\$2,200.00) capital contribution (the "Capital Contribution") and its commitments otherwise set forth herein. The parties authorize and direct the Managing Member to update the records of the Company to evidence this admission and to reflect the resulting Company Interest of the SCP Member, as reflected on Schedule A attached to the Agreement. Upon admission, the SCP Member shall be entitled to its proportionate share of distributions made under Sections 3.4 and 3.6 of the Operating Agreement (as set forth in Section 10 below).

(b) Melissa Mayhew, a member of the Company hereby withdraws from the Company, assigns her membership interest to the Company, and acknowledges receipt of the return of all capital contributed to the Company.

2. Voting Rights of Company Interest. All Company Interests in the Company shall carry voting rights.

3. State Credits/Capital Contribution.

(a) The Members and the Company hereby agree to allocate to the SCP Member all of the Company's 2017 Virginia historic rehabilitation tax credits allowable under Section 58.1-339.2 of the Code of Virginia for the certified rehabilitation of the property (the "State Credits") owned by the Company at 317 South Main Street, Harrisonburg, Virginia (the "Property"). The Company and the Members agree to execute all documents necessary to effect the allocation of the State Credits to the SCP Member and the other Members set forth above and to make timely, accurate and complete submissions of federal and state income tax returns necessary to effect such allocation (the "Tax Documents"). The parties hereto covenant and agree that the Managing Member shall confer with the SCP Member regarding the selection

of the accountants for the Company for the purpose of preparing the cost certification for the rehabilitation of the Property and such Tax Documents through and for the end of the year in which the State Credits are claimed by the Company (the "Certification Accountants" or the "Accountants"). The Company and the Managing Member hereby agree that they will direct the Certification Accountants to complete an audit of the eligible rehabilitation expenses of the rehabilitation of the Property. The Company and the Managing Member also agree that time is of the essence with regard to the timely submission of the Tax Documents. In addition, each Member appoints the Managing Member as his or its attorney-in-fact to execute and deliver any such documents. The SCP Member acknowledges that the Managing Member is a non-profit corporation and that there is anticipated to be an allocation of a portion of the income to the Managing Member for the purchase price of the State Credits, as described below. The SCP Member acknowledges that there shall be confirmation of any accountants or Certification Accountants as to the treatment of such income allocation consistent with the Agreement; however, in no event shall the SCP Member be allocated more than 1% of any such income, as set forth in Section 10(c) herein.

(b) The SCP Member hereby agrees to fund \$0.90 in cash for each dollar of State Credits that the Company allocates to the SCP Member (the "Price"), for a total of \$212,394 (the "SCP Funds"), based on the Projected Threshold defined below. The SCP Funds consist of the \$2,200.00 Capital Contribution, and the remaining \$210,194 is purchase price for the State Credits allocated (the "Purchase Price").

(c) The amount of SCP Funds is based on \$235,993 in State Credits being allocated to the SCP Member in 2017 (the "Projected Threshold"). If the amount of the State Credits set forth in the Part 3 historic preservation certification of the Property by the Virginia Department of Historic Resources ("DHR") exceeds the Projected Threshold, (a) the Managing Member shall allocate all of the excess State Credits over the Projected Threshold to the SCP Member and (b) the amount of the Purchase Price will be increased by an amount calculated as the Price multiplied by the amount by which the State Credits actually allocated to the SCP Member (the "Actual Allocation Amount") exceeds the Projected Threshold. In the event the amount of the Actual Allocation Amount is less than the Projected Threshold, the adjuster provisions set forth below shall apply.

(d) The SCP Member will provide the SCP Funds in two installments, conditioned on satisfaction of the conditions set forth below in the SCP Member's sole discretion (the "Funding Conditions"):

(i) The first installment of \$53,099, consisting of \$2,200.00 of Capital Contribution and the balance as a partial Purchase Price, is conditioned upon: (A) the execution of this First Amendment by the parties hereto and the admission of the SCP Member, and the execution of the Guaranty described in Section 15 hereof, (B) evidence that the Property is owned by the Company; (C) the Company shall provide an opinion letter of the Company's counsel which shall address, subject to customary qualifications and conditions: (1) the valid existence of the Company, (2) the authority of the Company to enter into this transaction contemplated by this First Amendment, (3) the availability of the State Credits, (4) the valid entry of the SCP Member into the Company, (5) the continued existence of Company as a limited liability company, and (6) the validity of the allocations of the State Credits in this First Amendment; and (D) the delivery and satisfaction of the items set forth on the SCP Member closing checklist, a copy of which is attached as Exhibit B. A portion of the first installment in the amount of \$14,000 will be used to pay for the SCP Member's diligence costs (including the legal fee) and the underwriting fee.

(ii) The second installment of \$159,295, consisting entirely of Purchase Price (the "Additional Capital Contribution"), is conditioned upon:

(A) the receipt and approval by the SCP Member of a final cost certification of the qualified rehabilitation expenditures for the Project (the "Final Cost Certification"), prepared by a third party accountant acceptable to the SCP Member (the "Certification Accountants"), which audit shall include, among other items reasonably requested by the SCP Member, a certification that the rehabilitation meets

the "material rehabilitation" requirements pursuant to Section 58.1-339.2 of the Code of Virginia and any rules or regulations issued thereunder (the "Virginia Statute and Regulations");

(B) completion of the qualified rehabilitation of the Property (the "Project") on or before December 31, 2017 (but not prior to the date hereof), as evidenced by the issuance by the inspecting architect and by each governmental agency having jurisdiction of certifications of substantial completion or permitting for occupancy with respect to the Property ("Completion");

(C) completion of the DHR Part 3 Application with regard to the Property;

(D) the issuance, on or before March 31, 2018, of Part 3 of the historic preservation certification of the Property by DHR designating the Property a "certified historic rehabilitation" pursuant to the Virginia Statute and Regulations and determining the amount of the State Credits; provided however that if the Part 3 has not been received by such date and the Company/Managing Member is diligently pursuing such approval and has filed all required application items, then the date shall be extended to June 30, 2018;

(E) the submission on or before March 31, 2018, by the Company to the Virginia Department of Taxation ("VDT") of the Virginia Form PTE detailing allocation of the State Credits to the SCP Member and the Managing Member pursuant to the terms of this First Amendment; provided however that if the Virginia Form PTE has not been filed due to the lack of approval of the Part 3 in item D above by such date and the Company/Managing Member is diligently pursuing such approval, then the date shall be extended to June 30, 2018;

(F) the Company shall not have received a notice of threatened or impending foreclosure of the Property;

(G) the Property shall continue to be owned by the Company;

(H) the SCP Member shall have received evidence that an environmental assessment firm has inspected the Property and confirmed that there are no recognized environmental conditions in violation of law existing at the Property (which evidence may be in the form of a certification from an environmental assessment firm regarding such matters); and

(I) receipt by the SCP Member of such additional items requested by the SCP Member in its reasonable discretion; provided, however, that the SCP Member shall provide a list of any such items within ten (10) business days of the Managing Member advising the SCP Member of the completion of the above items and anticipated Additional Capital Contribution due date.

(e) The second installment set forth above will be funded by the SCP Member on the date (the "Determination Date") which is ten (10) business days following the date on which the applicable Funding Conditions for that installment are satisfied, in the SCP Member's sole discretion; provided, however, on the Determination Date for the second installment the Managing Member shall deliver to the SCP Member a written statement (the "Funding Certification") certifying to the SCP Member that as of the Determination Date: (i) the representations and warranties of the Managing Member set forth in this First Amendment and the Agreement, remain true, accurate and correct, in all material respects, to the Managing Member's knowledge, (ii) the covenants and obligations of the Managing Member set forth in this First Amendment and the Agreement, have been performed (including, without limitation, the delivery of all required financial and other reports then required to be delivered pursuant to Section 9 below), (iii) to the best of its knowledge, the cost certification, referred to above, prepared as an audit by the Certification Accountants and submitted to DHR (a copy of which shall be delivered to the SCP Member simultaneously with the Funding Certification) includes only expenses paid by the Company which are properly includable as rehabilitation expenses qualifying for rehabilitation tax credits under the Virginia Statute and Regulations, (iv) the Company is still in existence, (v) the Company and the Managing Member are still authorized to engage in the activities as set forth in the Operating Agreement, and (vi) except as provided to the SCP

Member, there have been no changes or amendments to the articles, bylaws, operating agreement, partnership agreement, certificates or other organizational documents, as appropriate, of the Company or The Community Foundation of Harrisonburg and Rockingham County (the "Foundation").

(f) In the event that the Funding Conditions are not satisfied on or before March 31, 2018 (or, if a Funding Condition has a specific deadline, the deadline for that Funding Condition is not satisfied), in addition to any other rights or remedies of SCP Member in respect of such event, SCP Member shall have the option, but is not obligated to, deliver a written notice to the Company (a "Non-Performance Notice") stating the intention of the SCP Member to withdraw from the Company if the SCP Member and the Managing Member cannot agree on a reduced Purchase Price based on the failure to meet the Funding Condition deadline. If the Managing Member and SCP Member are unable to reach agreement on the reduced Purchase Price within thirty (30) days of the Non-Performance Notice, then the SCP Member may send a written withdrawal notice to the Company. Within five (5) days of its receipt of such withdrawal notice, the Managing Member shall cause the Company to pay \$53,099 to the SCP Member as a redemption price for all its Company Interest, along with any legal fees incurred by the SCP Member. Upon payment of this amount to the SCP Member, the SCP Member will execute any documents reasonably required by the Managing Member to evidence the SCP Member's withdrawal as a member of the Company.

(g) The proceeds of the SCP Funds shall be used for the purposes of rehabilitating and operating the Property.

#### 4. Adjustments.

(a) If on the Determination Date the Projected Threshold exceeds the Actual Allocation Amount, the Additional Capital Contribution payable under this First Amendment shall be reduced by an amount calculated as the product of \$0.90 times the excess of the Projected Threshold over the Actual Allocation Amount.

(b) Thereafter, if the Actual Allocation Amount is reduced after a Final Determination (as hereinafter defined), then within twenty (20) days after the date of Final Determination (as hereinafter defined) the Company is hereby obligated to distribute cash to the SCP Member equal to the Applicable Amount (as hereinafter defined) plus any penalties and interest incurred by the SCP Member and/or the constituent or former members of the SCP Member. The "Applicable Amount" shall equal the product of 100% times 90% of the excess of the Projected Threshold over the amount of State Credits actually allocated to the SCP Member after a Final Determination. The obligations under this Section will continue through the later of December 31, 2022 or sixty (60) days following the date of Final Determination, as applicable, even if the SCP Member is no longer a Member of the Company. The obligations of the Company under this Section 4(b) are hereby guaranteed by the Foundation, as a party to the Guaranty set forth in Section 15 hereof (also referred to herein as the "Guarantor"), dated as of the date hereof executed for the benefit of the SCP Member. As used herein, "Final Determination" means a (i) a decision, judgment, decree or other order that has been issued by any court of competent jurisdiction or government agency with regard to any tax or other issue affecting the Company, which decision, judgment, decree or other order has become final (i.e., all allowable appeals requested by the parties to the action have been exhausted) or (ii) the Internal Revenue Service and/or VDT has entered into a binding agreement with the Company with respect to such issues or has reached a final administrative or judicial determination with respect to such issues which, whether by law or agreement, is not subject to appeal. The Managing Member shall have no obligations under this subsection (b) with respect to any recapture of the State Credits if such recapture was directly caused by a transfer of interests by the SCP Member or the willful misconduct of the SCP Member. The Managing Member shall have no obligation hereunder in the event that the SCP Member cannot use the State Credits for any reason relating to action or inaction of the SCP Member, or the composition of the SCP Member.

5. Representations of the SCP Member. The SCP Member represents and warrants to the Company that:



(a) The SCP Member is acquiring the Company Interest for the SCP Member's own account for investment and the benefit of its constituent members and not with a view to resale or distribution. The SCP Member understands that the Company Interest has not been, and will not be, registered under the Securities Act of 1933, as amended (the "1933 Act"), or any state securities laws by reason of specific exemptions from the registration provisions of the 1933 Act and state securities laws that depend upon, among other things, the bona fide nature of the investment intent and the accuracy of the SCP Member's representations and warranties in this First Amendment.

(b) The SCP Member has read this First Amendment and understands its terms.

(c) The SCP Member recognizes (i) that ownership of its Company Interest involves a high degree of risk and has taken full cognizance of and understands such risks and (ii) that all information provided, if any, by the Company relating to its use of proceeds, financial forecasts, and other information which is not of a historical nature represents only the Company's good faith assessment of its future expenses and revenues and is based upon assumptions which the Company believes are reasonable, although no assurance exists that such forecasts and assumptions will be fulfilled.

(d) Other than as provided in any tax opinion that the Company has provided to the SCP Member, the SCP Member acknowledges that the SCP Member must depend entirely upon its own advisors for tax advice concerning an investment in the Company, that the Company has not provided any information on tax matters, and that any information provided to it by, or on behalf of, the Company is not to be construed as tax advice to it from counsel to the Company.

(e) The SCP Member has been furnished, has carefully read, and has relied solely on the information contained in the Operating Agreement and this First Amendment (including all exhibits and all amendments thereto, if any).

(f) The SCP Member fully understands and agrees that it must bear the economic risk of its ownership in the Company Interest for an indefinite period of time because, among other reasons, the Company Interest has not been registered under the 1933 Act, or the securities laws of any state, and therefore, cannot be sold, pledged, assigned or otherwise disposed of unless it is subsequently registered under the 1933 Act and applicable state securities laws or an exemption from such registration is available. It further understands and agrees that the Company will not honor any attempt by it to sell, pledge, transfer or otherwise dispose of the Company Interest, in the absence of an effective registration statement for the Company Interest under the 1933 Act and applicable state securities laws or an opinion of counsel, satisfactory in form and substance to the Company and its counsel, that an exemption is available therefrom.

Each of the Company, the Managing Member, and the Guarantor acknowledge and agree that, except as set forth in this Section 5, neither the SCP Member nor its manager, Virginia Housing Capital Corporation, make any representations or warranties to the Company, the Managing Member, or the Guarantor. Each of the Company, the Managing Member, and the Guarantor acknowledge and agree that: (a) it has had the opportunity to seek independent counsel as to the matters set forth herein, including, without limitation, the tax consequence of the receipt of SCP Funds by the Company, (b) neither the SCP Member nor its manager, Virginia Housing Capital Corporation (or their respective affiliates), have provided any tax, legal or accounting advice to the Company, the Managing Member, or the Guarantor and (c) neither the SCP Member nor its manager, Virginia Housing Capital Corporation (or their respective affiliates), shall in any event be liable to the Company, the Managing Member, or the Guarantor in the event that the SCP Funds results in an increase in tax liability for any party.

6. Restrictions on Transfer. The SCP Member understands and agrees that, in addition to the restrictions under the 1933 Act and state securities laws, it may transfer its Company Interest only as the Operating Agreement permits or as provided in this First Amendment. The other Members may transfer all or any portion of their respective Company Interests only with the prior written consent of the SCP

Member; provided however, that the Managing Member may transfer its interest to a wholly owned subsidiary if required for tax reasons prior to the date the Project is placed in service.

7. Representations of the Company/Managing Member. The Company and the Managing Member represent and warrant to the SCP Member that the following are true and accurate as of the date of this First Amendment and the date of the Additional Capital Contribution:

(a) The execution and delivery by the Managing Member of the First Amendment and the transactions contemplated thereby have been duly authorized by all necessary action, and the consummation of any such transactions contemplated hereby with or on behalf of the Company does not constitute a breach or violation of, or a default under, the statutes, regulations, bylaws or other governing instruments of the Managing Member or any agreement by which it or any of its property is bound, nor a violation of any law, administrative regulation or court decree, any of which would have a material adverse effect on the Company.

(b) The Company is a Virginia limited liability company, validly existing and in good standing under the laws of the Commonwealth of Virginia, is authorized to transact business in the Commonwealth of Virginia and has the requisite company power to carry on its business, to enter into and perform its obligations under the First Amendment and all other agreements in connection with the Property, and to carry out the transactions contemplated under the First Amendment, and the Company has complied with all filing requirements necessary to preserve the limited liability of the SCP Member.

(c) No Events of Bankruptcy (or events which, in the course of time, would result in Bankruptcy) have occurred with respect to the Company, the Managing Member or any Guarantor of the obligations hereunder (each, a "Person"). As used herein, "Events of Bankruptcy" means: the entry of a decree or order for relief by a court having jurisdiction in respect of such Person in a case under the federal bankruptcy laws, as now or hereafter constituted, or any other similar law, or the issuance of an order for the winding up or liquidation of his affairs and the continuance of any such decree or order unstayed and in effect for a period of ninety (90) consecutive days; the commencement by such Person of a proceeding under any reorganization, arrangement, readjustment of debt, dissolution or liquidation law or statute of any jurisdiction, whether now or hereafter in effect; the commencement of any such proceeding against such Person which remains un-dismissed for a period of ninety (90) days, or by any act indicates its consent to, approval of or acquiescence in any such proceeding or the appointment of any receiver of or trustee for it or of any substantial part of its property, or allows any such receivership or trusteeship to continue undischarged for a period of ninety (90) days; the taking of any action to authorize any of the foregoing; the making of an assignment for the benefit of creditors; such Person files a petition in bankruptcy or petitions or applies to any tribunal for any receiver of such Person or for any substantial part of such Person's property; or if either (a) any one or more judgments or orders against such Person with respect to a claim or claims involving in the aggregate liabilities exceeding \$250,000, which judgment or order is not covered in full by insurance and is not stayed, bonded, paid or discharged within sixty (60) days after such judgment or order, or (b) any writ of attachment or execution or any similar process is (I) issued or levied against such Person's property and (II) is not discharged or stayed within sixty (60) days thereof.

(d) No litigation, action, investigation, or proceeding is pending or has occurred or, to the best of the Managing Member's knowledge, is threatened, which would (i) have a material adverse effect on the Company, the SCP Member or the Property; (ii) have a material adverse effect on the ability of the Managing Member (or the Guarantor) to perform its obligations under the First Amendment; (iii) have a material adverse effect on the financial condition of the Managing Member or any Guarantor; or (iv) which would constitute or result in, if true, in a material breach of any warranty, representation or agreement set forth in the First Amendment.

(e) The Company is and shall be treated as a partnership for federal tax purposes, and the SCP Member is and shall be treated as a partner for federal tax purposes.

(f) The Project Documents are in full force and effect and no default (or event which, with the giving of notice or the passage of time or both, would constitute a default) has occurred thereunder. As used herein, the "Project Documents" means and includes, with respect to the Property, the construction contract, the mortgage(s), note(s), loan agreement(s), management agreement and all instruments delivered to (or required by) the lenders to the Company, or otherwise entered into in connection with the rehabilitation of the Property, to the extent not otherwise listed in this definition.

(g) All material documents relating to the Company and the Property have been made available to the SCP Member.

(h) The Company has good and marketable title to the Property free and clear of all material liens, charges, encumbrances, security interests or statutory liens (other than the mortgage(s) previously identified by the Managing Member), except (A) for those easements, reservations, restrictions or other matters that (i) would not materially adversely affect the Property or its contemplated use or (ii) have been bonded against in such a manner as to preclude the holder of the lien or claimant from having any recourse to the Company's property and (B) for liens for taxes and assessments which are not yet due and payable, and (C) conveyances or contracts to convey title to such portions of the Property which are to be sold in the ordinary course of business after completion of the rehabilitation thereof and the issuance by DHR of the Part 3 certification of the Project. Title to the Property shall be insured at all times by a reputable title insurance company in an amount equal to at least the lesser of (A) the fair market value of the Property or (B) the sum of the then outstanding debt secured by the Property plus the amount of the SCP Funds and the capital contributions of all other Members.

(i) The Managing Member is not in default in the observance or performance of any provision of the Operating Agreement or any other Project Document to be observed or performed by the Managing Member which would have a material adverse effect on the Company, the SCP Member or the Property.

(j) To the best of the Managing Member's knowledge, the execution and delivery by the Managing Member of the First Amendment and the performance of any of the actions of the Managing Member contemplated thereby has not constituted and will not constitute a violation in any material respect of (i) the Operating Agreement, (ii) any other agreement by which the Managing Member is bound or to which any of its property or assets is subject, or (iii) any law, administrative regulation, or court decree.

(k) To the best of its knowledge, no event has occurred which has caused, and neither the Managing Member nor the Company has acted in any manner which will cause (i) the Company to be treated for federal income tax purposes as an association taxable as a corporation, (ii) the Company to fail to qualify as a limited liability company under the laws of the Commonwealth of Virginia, or (iii) the SCP Member to be liable for Company obligations, except as provided in the Act.

(l) The Property is being rehabilitated in a timely manner in conformity with the Project Documents and the Managing Member will use its best efforts to ensure that the portion of the Property consisting of the building and structural components of the building qualifies as a certified historic structure as described in the Virginia Statute and Regulations. To the best of the Managing Member's knowledge, there is no violation by the Company or the Managing Member of any zoning, environmental, or similar regulation applicable to the Property which could have a material adverse effect thereon, and the Company has complied with all applicable municipal and other laws, ordinances and regulations relating to such rehabilitation and use of the Property and has obtained (or will obtain when necessary) all permits and licenses necessary for the construction, use, occupancy, and operation of the Property. All appropriate public roadways, public utilities, including sanitary and storm sewers, water, gas, and electricity are or will be available and operating properly for the Property at the time of the first use of the Property.

(m) There is and shall be no personal liability of the SCP Member for the repayment of the principal of or interest on any debt of the Company.

(n) Neither the Company nor the Property is in violation of Clean Air Act, Clean Water Act, Resources Conservation and Recovery Act, Toxic Substance Control Act, Safe Drinking Water Control Act, Comprehensive Environmental Response, Compensation and Liability Act and Occupational Safety and Health Act or any other federal, state, or local law relating to hazardous substances ("Hazardous Substances"). Neither the Managing Member nor the Company has received any notice from any governmental agency that the Company, the Property, or land upon which it is located is in violation of any such law. Further, the Company and the Managing Member shall indemnify, defend and hold-harmless the SCP Member from and against any and all claims which may arise or be made with respect to any presence of Hazardous Substances and/or their remediation thereof. The foregoing indemnification shall survive the bankruptcy, insolvency, termination or dissolution of the Company, and/or the death, incompetency, insolvency, bankruptcy or removal or withdrawal from the Company of the Managing Member.

8. Redemption of Company Interest.

(a) At any time on or after December 31, 2017, the SCP Member shall have the option (the "Put Option"), but not the obligation, to sell to the Company all of its Company Interest for a sales price \$1,000. If the SCP Member desires to exercise such Put Option, it shall deliver written notice (the "Put Notice") of such desire to the Company and select the date for the redemption (the "Closing Date") to be any date in the Put Notice, but in no event prior to the date that is ten (10) days after, or more than thirty (30) days after, the Put Notice is received by the Company.

(b) At any time on or after the one year anniversary of the completion of the qualified rehabilitation of the Project, the Company shall have the option (the "Call Option"), but not the obligation, to purchase the Company Interest of the SCP Member. The sales price shall be equal to the lesser of (i) the Fair Market Value of the Company Interests, or (ii) \$1,000. If the Company desires to exercise such Call Option, it shall deliver written notice (the "Call Notice") of such desire to the SCP Member and select the Closing Date to be any date on or after the date of the Agreement Price Determination but in no event prior to the date that is ten (10) days after, or more than thirty (30) days after, the Call Notice is received by the SCP Member.

(c) The parties will execute all documents and certificates necessary to affect the redemption as of the Closing Date, and the SCP Member will cease being a Member as of that date. The Managing Member shall have the right to act as attorney-in-fact for the SCP Member, to execute all documents and certificates and to do all things necessary and proper to affect such redemption, transfer and withdrawal. The preceding sentence does not abate the obligation of the SCP Member to cooperate timely and fully with any transfer under this Section.

(d) As used in this Section, the "Fair Market Value" of the Company Interests shall be determined by a third party appraiser, selected by the Company and at the expense of the Company, taking into account the lack of control by the SCP Member and the lack of marketability of the Company Interests.

9. Reports. The Managing Member shall cause to be prepared and distributed to the SCP Member:

(a) Within forty-five (45) days after the close of each fiscal year of the Company, the Tax Documents and such other financial information with respect to each fiscal year of the Company as shall be reportable for federal and state income tax purposes (including Schedules K-1 and VK-1);

(b) Within sixty (60) days after the close of each fiscal year of the Company, the balance sheet, income statement and other financial information with respect to each fiscal year of the Company;

(c) Within forty-five (45) days of Completion, the Managing Member shall cause to be prepared and distributed to the Members a worksheet detailing the calculation of the qualified rehabilitation expenses in a form acceptable to the SCP Member.

(d) Within ten (10) business days of receipt, copies of any filings and/or correspondence to or from the DHR or VDT regarding the Property or the Tax Documents and, upon request, all other information which is reasonably requested by the SCP Member regarding the Company and its activities.

(e) (i) In the event that the reports or information provided for in Sections 9(a), (b) or (c) above are, at any time, not provided within ten (10) days of the time frames set forth therein, the Managing Member shall be obligated to pay to SCP Member the sum of \$50 per week, as liquidated damages, for each day beginning on the dates upon which such reports or information is(are) due (the "Due Date") pursuant to the provisions of Sections 10(a), (b) and (c) above until the date upon which such reports or information are received by SCP Member; provided however, that with respect to the information specified in Section 10(a), such liquidated damages shall equal \$100 per week commencing on the seventh day following the Due Date and \$200 per week commencing on the fourteenth day following the Due Date until the date upon which such information is received by SCP Member. Such damages shall be paid forthwith and failure to so pay shall constitute a material default hereunder.

(ii) In the event that the reporting requirements set forth in any of the above provisions of this Section 9 are not met, the SCP Member, in its reasonable discretion, may direct the Managing Member to dismiss the accountants responsible therefor, and to designate successor accountants, subject to the reasonable approval of the SCP Member, and the fees of such successor accountants shall be paid by the Company.

10. Tax Matters Partner/Special Allocations/Distributions.

(a) The Managing Member is hereby designated as Tax Matters Partner of the Company, and shall engage in such undertakings as are required of the Tax Matters Partner of the Company, as provided in regulations pursuant to Section 6231 of the Internal Revenue Code of 1986, as amended from time to time ("Code") or the tax regulations promulgated under the Code. Each Member, by its execution of this First Amendment, consents to such designation of the Tax Matters Partner and agrees to execute, certify, acknowledge, deliver, swear to, file and record at the appropriate public offices such documents as may be necessary or appropriate to evidence such consent.

The Tax Matters Partner shall have and perform all of the duties required under the Code, including the following duties:

(i) Furnish the name, address, profits interest, and taxpayer identification number of each Member to the IRS; and

(ii) Within three (3) business days after the receipt of any correspondence or communication from the IRS or VDT relating to the Company or a Member, the Tax Matters Partner shall forward to each Member a photocopy of all such correspondence or communication(s). The Tax Matters Partner shall, within three calendar days thereafter, advise each Member in writing of the substance and form of any conversation or communication held with any representative of the IRS, DHR or VDT.

(b) The Tax Matters Partner shall not without the prior written consent of the SCP Member:

(i) Extend the statute of limitations for assessing or computing any federal or state tax liability against the Company (or the amount of character of any Company tax items or allocations);

(ii) Settle any audit with the IRS concerning the adjustment or readjustment of any partnership item(s) (within the meaning of Section 6231(a)(3) of the Code);

(iii) Settle any audit with VDT or take any actions concerning the amount, character, or allocation of the State Credits;

(iv) File a request for an administrative adjustment with the IRS at any time or file a petition for judicial review with respect to any such request;

(v) Initiate or settle any judicial review or action concerning the amount or character of any partnership tax item(s) (within the meaning of Section 6231(a)(3) of the Code);

(vi) Intervene in any action brought by any other Member for judicial review of a final adjustment; or

(vii) Take any other action not expressly permitted by this Section on behalf of the Members of the Company in connection with any administrative or judicial tax proceeding.

In the event of (a) any proceeding instituted by the IRS against the Company pursuant to Sections 6221 through 6233 of the Code, (b) proceeding instituted by VDT or the Company regarding the amount, character, or allocation of the State Credits, the Tax Matters Partner shall consult with the SCP Member regarding the nature and content of all action and defense to be taken by the Company in response to such proceeding. The Tax Matters Partner also shall consult with the SCP Member regarding the nature and content of any proceeding pursuant to Sections 6221 through 6233 of the Code instituted by or on behalf of the Company (including the decision to institute proceedings, whether administrative or judicial, and whether in response to a previous IRS proceeding against the Company or otherwise).

In the event of (a) any Company-level proceeding instituted by the IRS or the Company pursuant to Sections 6221 through 6233 of the Code or (b) proceeding instituted by VDT or the Company regarding the amount, character, or allocation of the State Credits, the SCP Member shall have the right, at its own expense, to consult with its own accountants and attorneys.

The Company shall indemnify and reimburse the Tax Matters Partner for all expenses, including legal and accounting fees, claims, liabilities, losses and damages incurred in connection with any administrative or judicial proceeding with respect to the tax liability of the Members, the amount, character, or allocation of the State Credits. The foregoing indemnification and guarantees shall survive the bankruptcy, insolvency, termination or dissolution of the Company.

(c) The Company will treat the first one percent (1%) of the SCP Funds as a capital contribution to the Company and, accordingly, as a credit to the SCP Member's Capital Account in the year in which that portion of the SCP Funds is paid to the Company. The remainder of the SCP Funds will be treated and reported as federal taxable income to the Company in the year in which that portion of the SCP Funds is paid to the Company (the "State Credit Income"). The State Credit Income will be deemed to have been generated by the sale, for federal income tax purposes only, of the State Credits by the Company to the SCP Member. The Company shall allocate the State Credit Income to the Members as follows: 1% to the SCP Member, and 99% to the Managing Member. All such income from the sale of the State Credits shall be treated as occurring the same tax year and shall be reported as gain from a nonrecurring sale of a capital asset. The Members agree to cause the Accountants to prepare and file federal and state income tax returns that are consistent with this special allocation provision. The SCP Member acknowledges that the Managing Member is a non-profit corporation and that there is anticipated to be an allocation of a portion of the income to the Managing Member for the purchase price of the State Credits, as described below. The SCP Member acknowledges that there shall be confirmation of any accountants or Certification Accountants as to the treatment of such income allocation consistent with the Agreement however, in no event shall the SCP Member be allocated more than 1% of any such income.

(d) Notwithstanding the provisions of Section 3.4 of the Operating Agreement, Net Cash Flow of the Company will be distributed as follows: (i) amounts necessary to repay the Construction Loan in accordance with the Construction Loan documents; (ii) amounts to the SCP Member for any unanticipated tax liability arising from its investment in the Company or purchase of Company Interests; (iii) amounts owed to the SCP Member under Section 4(b) of this First Amendment; (iv) to pay any deferred developer

fee; (v) to the Managing Member to repay any Operating Deficit Loan; and (v) to the Members in accordance with their respective Company Interests.

(e) Notwithstanding the provisions of Section 3.6 of the Operating Agreement, any Capital Proceeds of the Company will be distributed as follows: (i) amounts necessary to pay any Company debts and liabilities to the extent required; (ii) to establish any reserves which the Managing Member deems reasonably necessary for contingent, unforeseen or unmatured Company obligations; (iii) to pay any amounts owed to the SCP Member, developer or the Managing Member under clauses (ii), (iii), (iv) or (v) of Section 10(d) above (in the same priority) but unpaid from Net Cash Flow; (iv) to pay the SCP Member any exit taxes and reasonable exit expenses incurred as a result of the withdrawal by the SCP in connection with the Capital Transaction but not in connection with Section 8 above; (v) pay the Guarantor any amounts paid with respect to its guaranty obligations under Section 15 hereof; and (vi) to the Members in accordance with their respective Company Interests.

11. Covenants Relating to the Property and the Company. The Managing Member shall have the following duties and obligations with respect to the Property and the Company, and covenants that:

(a) The Managing Member shall cause the Company to complete the rehabilitation of the Property, or cause the same to be completed, in a good and workmanlike manner, free and clear of all mechanics', materialmen's or similar liens (other than those that are bonded or insured);

(b) While conducting the business of the Company, it shall not act in any manner which it knows or should have known after due inquiry would (i) cause the termination of the Company for federal income tax purposes without the consent of the SCP Member, (ii) cause the Company to be treated for federal income tax purposes as an association taxable as a corporation, (iii) cause the Company to fail to qualify as a limited liability company under the Virginia Limited Liability Company Act (the "LLC Act") or (iv) cause the SCP Member to be liable for Company obligations in excess of its unpaid SCP Funds;

(c) It shall exercise good faith in all activities relating to the conduct of the business of the Company, including the acquisition, operation and maintenance of the Property, and shall take no action in its capacity as Managing Member with respect to the business and property of the Company which is not reasonably related to the achievement of the purpose of the Company;

(d) The Managing Member shall cause the Company to take all actions necessary in order to (i) rehabilitate the Property in accordance with the Virginia Statute and Regulations, (ii) receive all necessary approvals from DHR after the rehabilitation is completed, and (iii) ensure that the qualified rehabilitation expenditures incurred by the Company meet the "material rehabilitation" under the Virginia Statute and Regulations;

(e) Upon the Company's completing rehabilitation, upon written request from the SCP Member and to the extent readily available to Managing Member, Managing Member shall furnish to the SCP Member copies of such documents, reports and surveys that are customarily delivered to a lender as evidence of completion of rehabilitation, or that are otherwise reasonably requested by the SCP Member. Such documentation may include: (i) evidence satisfactory to the SCP Member of the issuance by all appropriate governmental authorities of final unconditional certificates of use and occupancy for the Property; (ii) a punch list completed and approved by the Company and contractor and all items therein have been completed by contractor to the Company's satisfaction; (iii) inspection report by any lenders as to final completion; (iv) a final ALTA "as-built" survey reasonably satisfactory to the SCP Member and title insurer showing the completed rehabilitation, together with an additional endorsement to the title policy (or, if the footprint of the building did not change in connection with the rehabilitation, a certification of such fact from the architect or surveyor); (v) affidavit of the Company and contractor, and such other evidence reasonably satisfactory to the SCP Member, stating that each person providing any material or performing any work in connection with an advance has been paid in full or bonded to the satisfaction of the SCP Member and that all withholding taxes have been paid and lien waivers have been obtained from all

contractors, subcontractors and suppliers who have performed work or supplied materials in connection with the rehabilitation, and covering such other matters as the SCP Member may require; and (vi) detailed as-built plans and specifications approved and identified as such in writing by Managing Member, architect, contractor. SCP Member shall also have the right to perform background checks on the Managing Member, the Guarantor and each of their owners and affiliates.

(f) It will hire Accountants and provide them with such information in its possession and sign such documents as are necessary for the Company to make timely, accurate and complete submissions of federal and state income taxes.

(g) It will cause the Company to use commercially reasonable efforts to cause the Property to be kept in compliance with all applicable zoning regulations, ordinances, and subdivision laws, rules, and regulations;

(h) The Managing Member shall cause the Company to maintain in full force and effect with reputable licensed insurers (each insurer must have a Standard & Poor's rating of "A" or better or a rating from A.M. Best Co. of A-V or better), such insurance policies, including: (i) fire and extended coverage property insurance, as may be required by any lender; provided that in all events, the Company shall obtain and maintain fire and extended coverage property insurance in an amount equal to at least the full replacement cost of the Property, such coverage amount to be approved by the SCP Member in its reasonable discretion, and with not more than \$10,000 deductible from the loss payable for any casualty; (ii) single limit comprehensive general liability insurance (including coverage for elevators, if any, in a Property) on an "occurrence basis" against claims for personal injury in an amount of at least \$1,000,000 coverage for any single occurrence and \$2,000,000 aggregate coverage for any single year; and (iii) flood insurance if a Property is located in a Special Flood Hazard Area (Zones A and V) as designated by the Federal Emergency Management Agency ("FEMA") in an amount equal to the lesser of: (a) the minimum amount required under the terms of coverage to compensate for any damage or loss on a replacement basis (or the unpaid balance of the Company's outstanding mortgage indebtedness plus the total amount of the SCP Funds obligation if replacement cost coverage is not available for the type of building insured); or (b) the maximum insurance available under the appropriate National Flood Insurance Administration program. Unless a higher minimum amount is required by FEMA or other law, the maximum deductible clause should be no more than \$3,000 per building. All required insurance will be and shall be in effect and will be kept in full force and effect during the Company's ownership of the Property, and the SCP Member shall be added as an additional insured under the Company's general liability insurance policy. The general liability policy will include a provision requiring the insurance company to notify the SCP Member in writing 30 days (10 days for cancellation due to nonpayment of premium) prior to the cancellation of any such policy.

(i) The Managing Member shall cause the Company to pay the SCP Member an "asset management fee" representing an annual fee of \$1000 for four years (full or partial) in the amount of \$4,000, with \$2,000 of such fee to be paid to the SCP Member concurrent with the execution of this First Amendment and the remaining \$2,000 of such fee to be paid to the SCP Member at the time of the Additional Capital Contribution. No additional asset management fee shall be payable to the SCP Member for any additional years in which it is a Member of the Company.

12. Managing Member's Indemnification. The Managing Member shall indemnify, defend and hold harmless the SCP Member and its affiliates, partners, members, directors, officers, managers, agents, representatives and employees, and each of their successors and assigns (collectively, the "Indemnitees") from and against, and shall upon demand reimburse Indemnitees for any and all losses, claims, liabilities, damages, injunctive relief, injuries to person, property or natural resources, costs, actions or causes of action, fines, penalties, judgments, taxes, charges, assessments, damages (but specifically excluding consequential damages suffered by a third party claimant), costs and expenses (including reasonable attorneys' fees and expenses), of every kind and nature whatsoever, whether direct or indirect, realized, suffered or incurred by or imposed upon any of the Indemnitees before or after the withdrawal of or other termination of the status of the SCP Member as a Member, arising, accruing, relating to or in connection



with (i) any material default in any covenant, representation, warranty or obligation of Managing Member or the Company under the Operating Agreement, as amended hereby or (ii) any act or omission, negligence, gross negligence or willful misconduct, of the Managing Member. The foregoing indemnification shall survive the bankruptcy, insolvency, termination or dissolution of the Company, and/or the death, incompetency, insolvency, bankruptcy or removal or withdrawal from the Company of Managing Member. The Guarantor hereby guarantees the Managing Member's indemnification obligations under this Section.

13. Limited Assessment. Except as may otherwise be provided under applicable law, the SCP Member shall not be bound by, or personally liable for, the expenses, liabilities or obligations of the Company. Except as may otherwise be provided under applicable law, and notwithstanding the provisions of Section 2.3 of the Agreement, the SCP Member shall not be required to make any capital contributions other than the SCP Funds required to be made pursuant to this First Amendment. The Company and the Guarantor shall indemnify and hold harmless the SCP Member from and against all losses, liabilities, damages, judgments, settlements and expenses (including reasonable attorneys' fees) reasonably incurred as a result of actions against the SCP Member in its capacity as a Member or Special Member of the Company, except for SCP Member negligent actions or inactions. The indemnification provided herein is in addition to and not a limit on any other right of contribution or indemnity by the Company or the Guarantor which otherwise might exist in favor of any of the SCP Member. The foregoing indemnification shall survive the bankruptcy, insolvency, termination or dissolution of the Company, and/or the death, incompetency, insolvency, bankruptcy or removal or withdrawal from the Company of the Managing Member.

14. Right to Inspect. The SCP Member and its respective employees, agents and consultants, shall have the right at any time upon at least 48 hours prior notice to physically inspect the Property, including all buildings and improvements thereof, and such right of inspection shall include, but shall not be limited to, the SCP Member's right to contact, question and discuss the status of the Property with any contractor, subcontractors, material suppliers, property management agents, architects, engineers, accountants, or employees thereof, tenants, DHR, VDT and parties providing financing to or on behalf of the Company, and the Managing Member specifically consents to all such inspections and contacts by the SCP Member and such inspections and contacts shall not constitute a breach of any fiduciary duty that may be owed by the SCP Member to the Company or to the Managing Member. SCP Member shall also have the right to retain an inspecting architect, engineer or other third-party inspector to review the cost certification, the construction plans, the construction progress, the construction draw requests and such other items to ensure that the rehabilitation of the Property is progressing in accordance with the Part 2 approval(s) of the Project by DHR and the financial model for the Property prepared by the Company. The cost to the SCP Member for any such inspection(s) shall be reimbursed by the Company and/or the Managing Member.

15. Guaranty. Guarantor hereby unconditionally guarantees to the SCP Member the full and prompt payment, performance, observance, compliance and satisfaction of all agreements, covenants, representations and warranties on the part of the Managing Member and the Company to be paid, performed, observed, complied with, or satisfied under this First Amendment, including, without limitation, all indemnification obligations hereunder, and completion obligations under Section 11 hereof. The completion guaranty will remain in effect until the Company has achieved six consecutive months of breakeven operations (including debt service payments) with physical and economic occupancy of at least ninety percent (90%). In addition, the Guarantor hereby unconditionally guarantees to the SCP Member that the Guarantor will advance funds to the Managing Member or Company as necessary to pay any operating deficits of the Company. Any amounts paid by the Guarantor with respect to the completion guaranty or operating deficit guaranty set forth in this Section will be deemed a loan to the Company, to be paid from Net Cash Flow or Capital Proceeds as described herein.

16. Outside Activities. Nothing herein contained shall be construed to constitute any non-Managing Member hereof the agent of any other Member hereof or to limit in any manner the SCP Member in the carrying on of its own respective business or activities. The SCP Member may engage in and/or possess any interest in other business ventures (including partnerships of whatever kind) of every nature and description, independently or with others, whether existing as of the date hereof or hereafter coming

into existence. Neither the Company nor any Member hereof shall have any rights in or to any such independent ventures or the income or profits derived there from and nothing shall be construed to render them members or partners in any such other business ventures.

17. Notices. Any offer, acceptance, election, approval, consent, certification, request, waiver, notice, or other communication required or permitted to be given under the Operating Agreement or this First Amendment (hereinafter collectively referred to as a "Notice"), shall be given by enclosing the same in an envelope addressed to the party to whom the Notice is to be given at the appropriate address set forth on the then current Operating Agreement or at such other address as any party hereafter may designate to the others in accordance with the provisions of this Section. Any notice to the SCP Member shall be given at the following address: Historic Eastham House I, LLC, c/o Virginia Housing Capital Corporation, 1840 West Broad Street, Suite 200, Richmond, VA 23220, Attention: Robert Newman, with a copy to Applegate & Thorne-Thomsen, P.C., 440 South LaSalle, Suite 1900, Chicago, IL 60605, Attention: Paul Davis.

18. Waiver of Jury Trial. (a) Each of the parties hereto hereby knowingly, voluntarily and intentionally, after opportunity for consultation with independent counsel, waives its right to trial by jury in any action or proceeding to enforce or defend any rights or obligations (i) under this First Amendment, (ii) arising from the financial relationship between the parties existing in connection with this First Amendment or (iii) arising from any course of dealing, course of conduct, statement (verbal or written) or action of the parties in connection with such financial relationship; (b) no party hereto will seek to consolidate any such action in which a jury trial has been waived with any other action in which a jury trial has not been or cannot be waived; (c) the provisions of this Section have been fully negotiated by the parties hereto, and these provisions shall be subject to no exceptions; (d) no party hereto has in any way agreed with or represented to any other party that the provisions of this Section will not be fully enforced in all instances; and (e) this Section is a material inducement for the SCP Member to enter into this First Amendment.

19. Entire Agreement. This First Amendment and all other written agreements referred to herein constitute the entire agreement among the parties and supersede any prior agreements or understandings among them with respect to the subject matter hereof. Notwithstanding anything in this First Amendment or the Operating Agreement of the Company to the contrary, in the event of any conflict between any provision in this First Amendment or the Operating Agreement of the Company governing (i) the rights, interest, claims, remedies or powers of SCP Member or (ii) the duties or obligations of any party to the Operating Agreement or this First Amendment to SCP Member, the provisions governing such rights, interest, claims, remedies, powers, duties or obligations in the First Amendment shall control and shall be in full force and effect. The undersigned are authorized to execute this First Amendment on behalf of the Company, and this First Amendment will be binding upon the Company and its Members.

20. Headings. All article and section headings in this First Amendment are for convenience of reference only and are not intended to qualify the meaning of any article or section.

21. Separability Provisions. If the operation of any provision of this First Amendment would contravene the provisions of the LLC Act or would result in the imposition of general liability on any Member, such provision only shall be void and ineffectual.

22. Burden and Benefit Upon Successors. The SCP Member may assign this First Amendment to any person, firm, partnership, corporation or other entity with the prior consent of the Company. Except as expressly otherwise provided herein, this First Amendment is binding upon and inures to the benefit of, parties and their respective heirs, executors, administrators, personal and legal representatives, successors, and permitted assigns. The SCP Member agrees not to assign or otherwise transfer its Company Interest except as permitted pursuant to the terms hereof and only if the transferee (and any successive transferee) is bound by the Operating Agreement, as amended hereby.

23. Third Parties. The agreements, covenants, and representations contained in this First Amendment are for the benefit of the parties and are not for the benefit of any third parties, including, without limitation, any creditors of a party.

24. Governing Law; Further Assurances. The applicable laws of the Commonwealth of Virginia, without regard to the principles of conflicts of law, shall govern this First Amendment and all questions with respect to the rights and obligations of the parties. Each party shall hereafter execute and deliver such further instruments, provide all information and take or forbear such further acts and things as may be reasonably required to carry out the intent and purpose of this First Amendment and as are not inconsistent with the terms hereof.

25. Counterparts/Facsimile/PDF. This First Amendment may be executed in any number of counterparts, each of which together shall constitute one instrument, binding upon all parties, notwithstanding that all of such parties may not have executed the same counterpart. Any counterpart of this First Amendment, which has attached to it separate signature pages which together contain the signatures of all Members or is executed by an attorney-in-fact on behalf of some or all of the Members, shall for all purposes be deemed a fully executed instrument. This First Amendment may be executed as facsimile or PDF originals and each copy of this First Amendment bearing the facsimile/PDF transmitted signature of any party's authorized representative shall be deemed to be an original.

26. Amendment. The Operating Agreement and this First Amendment shall not be amended without the prior written consent of each Member.

189563V6

*[Signatures on the following page.]*

**Signature page to the First Amendment to the Amended and Restated Operating Agreement  
Of  
Eastham, LLC**

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date and year first above written.

**STATE TAX CREDIT MEMBER:**

**HISTORIC EASTHAM HOUSE 1, LLC, a Virginia  
limited liability company**

By: Virginia Housing Capital Corporation, its manager

By: Arild O. Trent  
Arild O. Trent, Vice President

**Signature page to the First Amendment to the Amended and Restated Operating Agreement  
Of  
Eastham, LLC**

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date and year first above written.

**Managing Member:**

The Community Foundation of Harrisonburg and  
Rockingham County, a Virginia not for profit corporation

By: Stephanne Byrd  
Name: Stephanne Byrd  
Its: Chair

**Member:**


By: Melissa Mayhew  
Melissa Mayhew

**Signature page to the First Amendment to the Amended and Restated Operating Agreement  
Of  
Eastham, LLC**

**COMPANY:**

**Eastham, LLC**

By: The Community Foundation of Harrisonburg and  
Rockingham County, its managing member

By:   
Name: Joseph S. Paxton  
Its: Vice Chair

The Guarantor executes this First Amendment as of the Effective Date hereof to acknowledge its obligations stated herein, including the obligations under Section 15 hereof:

The Community Foundation of Harrisonburg and  
Rockingham County, a Virginia not for profit corporation

By: Stephanne Byrd  
Name: Stephanne Byrd  
Its: Chair

**SCHEDULE A**

Member Information as of April 25, 2017

<u>Members' Names and Business and Notice Addresses</u>	<u>Company Interest</u>	<u>Initial Capital Contribution</u>
<b>The Community Foundation of Harrisonburg and Rockingham County</b> 311 South Main Street Harrisonburg, Virginia 22801	99.00%	\$250,000.00
<b>Historic Eastham House I, LLC</b> 1840 West Broad Street, Suite 200 Richmond, Virginia 23220	1.0%	\$2,200.00**
<b>Total</b>	<b>100%</b>	<b>\$252,200.00</b>

\*\*Subject to adjustment as set forth in this First Amendment



**SCHEDULE B**  
**DUE DILIGENCE DOCUMENTATION CHECKLIST**

**CLOSING CHECKLIST - VCDC**  
**Investor Entity: Historic Eastham House I, LLC**  
**EASTHAM HOUSE**

**Last Update:**  
**Projected Closing:**  
**ATT File No.: TBD**

**5270 SF Commercial**  
**Adaptive Reuse, Historic**  
**Address – 317 South Main Street, Harrisonburg, VA**

<b>Document/Task</b>	<b>Resp. Party</b>	<b>Comments/Status</b>
<b>COMPANY/PARTNERSHIP DOCUMENTS: Eastham, LLC</b>		
1. Commitment Letter	VCDC	
2. Existing Operating/Partnership Agreement	B/BC	
3. Amendment to Operating/Partnership Agreement with Exhibits	ATT	
4. Financial Statements and Federal Tax Returns	B	
5. FEIN	B	
<b>MANAGING MEMBER/DEVELOPER/GUARANTOR DOCUMENTS: The Community Foundation of Harrisonburg and Rockingham County</b>		
6. Bylaws/Operating Agreement	B/BC	
7. Financial Statements and Federal Tax Returns (HIEF review)	B	
8. FEIN		

Document/Task	Resp. Party	Comments/Status
<b>CONSTRUCTION AND DEVELOPMENT DOCUMENTS</b>		
9. Building Permit(s)	B	
10. Insurance Certificates – Owner GL, Property, Builders Risk		
11. Owner/Contractor Agreement - An AIA 2007 form of lump sum or stipulated sum contract must be used. The agreement must provide for liquidated damages equal to the amount of LJIHC ÷ 365 for each day of delay in Completion - Sponsor	B	
12. Owner/Architect Agreement - An AIA form of agreement must be used. (Exhibit 10 Addendum must be attached) – Sponsor	B	
13. Construction Schedule	B	
14. Review of Plans and Specifications	B	
15. Architect's Certificate of Compliance with Codes, etc.	B/BC	
16. Phase I Environmental Audit ASTM E127-05	B	
17. MAI Appraisal (must be post-construction market value)	B	
<b>TITLE AND SURVEY DOCUMENTS</b>		
18. ALTA Survey	B/BC	
19. ALTA 2006 Owner's Title Insurance Policy	BC	
20. Wire Transfer Instructions for Equity Funds at Closing	BC	
<b>LOAN DOCUMENTS</b>		
21. Construction/Perm Loan Documents:		
A. Commitment Letter		
B. Note		
C. Deed of Trust	B/BC	

Document/Task	Resp. Party	Comments/Status
D. Loan Agreement		
<b>TAX CREDIT DOCUMENTATION</b>		
22. Historical Certifications (if applicable)	B	
A. Part 1 Approval		
B. Part 2 Approval		

Form **8879-EO**

# IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2015, or fiscal year beginning JUL 1, 2015, and ending JUN 30, 2016

# 2015

Department of the Treasury  
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.

▶ Information about Form 8879-EO and its instructions is at [www.irs.gov/form8879e](http://www.irs.gov/form8879e).

Name of exempt organization

**THE COMMUNITY FOUNDATION OF HARRISONBURG & ROCKINGHAM COUNTY**

Employer identification number

**54-1920746**

Name and title of officer

**REVLAN HILL  
EXECUTIVE DIRECTOR**

### Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 5a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

1a Form 990 check here	▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>6,660,955.</u>
2a Form 990-EZ check here	▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	_____
3a Form 1120-POL check here	▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	_____
4a Form 990-PF check here	▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b	_____
5a Form 8868 check here	▶ <input type="checkbox"/>	b Balance Due (Form 8868, Part I, line 3c or Part II, line 8c)	5b	_____

### Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2015 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize PBMARES LLP to enter my PIN 54192  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2015 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2015 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ Reylan S Hill Date ▶ 05-08-2017

### Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

**54448112345**  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2015 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ PBMARES LLP Date ▶ \_\_\_\_\_

**ERO Must Retain This Form - See Instructions  
Do Not Submit This Form To the IRS Unless Requested To Do So**

Form **990**

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

**2015**  
Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A** For the 2015 calendar year, or tax year beginning **JUL 1, 2015** and ending **JUN 30, 2016**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>THE COMMUNITY FOUNDATION OF HARRISONBURG &amp; ROCKINGHAM COUNTY</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>P.O. BOX 1068</b> City or town, state or province, country, and ZIP or foreign postal code <b>HARRISONBURG, VA 22803</b> <b>F</b> Name and address of principal officer: <b>REVLAN HILL</b> <b>P.O. BOX 1068, HARRISONBURG, VA 22803</b>	<b>D</b> Employer identification number <b>54-1920746</b> <b>E</b> Telephone number <b>540-432-3863</b> <b>G</b> Gross receipts \$ <b>15,704,620.</b> <b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>HTTP://THE-COMMUNITY-FOUNDATION.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1998</b> <b>M</b> State of legal domicile: <b>VA</b>

Part I Summary			
	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>STRENGTHENING OUR COMMUNITIES THROUGH PURPOSEFUL GIVING AND ACTIVE ENGAGEMENT.</b>	
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
<b>Activities &amp; Governance</b>	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a) .....	20
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b) .....	20
	<b>5</b>	Total number of individuals employed in calendar year 2015 (Part V, line 2a) .....	7
	<b>6</b>	Total number of volunteers (estimate if necessary) .....	40
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12 .....	0.
	<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34 .....	0.
	<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h) .....
<b>9</b>		Program service revenue (Part VIII, line 2g) .....	81,403.
<b>10</b>		Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	2,272,349.
<b>11</b>		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	537.
<b>12</b>		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	9,441,195.
<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....	3,858,962.
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4) .....	0.
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....	224,064.
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e) .....	0.
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>44,490.</b>	
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....	228,230.
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....	4,311,256.
<b>Net Assets or Fund Balances</b>	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12 .....	5,129,939.
	<b>20</b>	Total assets (Part X, line 16) .....	29,696,588.
	<b>21</b>	Total liabilities (Part X, line 26) .....	9,001,497.
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20 .....	20,695,091.

Part II Signature Block			
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
<b>Sign Here</b>	Signature of officer <b>REVLAN HILL, EXECUTIVE DIRECTOR</b> Type or print name and title	Date	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>KEVIN HUMPHRIES</b>	Preparer's signature	Date
	Firm's name ▶ <b>PBMARES, LLP</b>	Check if self-employed <input checked="" type="checkbox"/>	PTIN <b>P00168667</b>
	Firm's address ▶ <b>558 SOUTH MAIN STREET HARRISONBURG, VA 22801</b>	Firm's EIN ▶ <b>54-0737372</b>	Phone no. <b>540 434-5975</b>

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

THE COMMUNITY FOUNDATION OF HARRISONBURG  
& ROCKINGHAM COUNTY

54-1920746 Page 2

Form 990 (2015)

**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:  
**STRENGTHENING OUR COMMUNITIES THROUGH PURPOSEFUL GIVING AND ACTIVE ENGAGEMENT.**

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 \$ 1,922,942. including grants of \$ 1,788,200.) (Revenue \$ )  
**GRANTS TO STRENGTHEN OUR COMMUNITY**  
**THE COMMUNITY FOUNDATION DISTRIBUTED 1,788,200 TO NONPROFIT AGENCIES AND CHARITABLE ORGANIZATIONS BASED LOCALLY OR WITH A SIGNIFICANT CONNECTION TO OUR LOCAL COMMUNITY TO IMPROVE THE HEALTH AND HAPPINESS OF OUR LOCAL COMMUNITY INCLUDING FAITH BASED INITIATIVES, CIVIC GROUPS, HEALTH AND HUMAN SERVICE ORGANIZATIONS, AND OTHER CHARITABLE ORGANIZATIONS WITH A FOCUS ON ARTS AND CULTURE, ENVIRONMENTAL INITIATIVES, HISTORICAL PRESERVATION, HEALTHCARE, ANIMAL WELFARE, AND RECREATION. THE COMMUNITY FOUNDATION SUCCESSFULLY CONNECTED NONPROFIT ORGANIZATIONS TRYING TO MAKE A DIFFERENCE IN OUR COMMUNITY WITH FUNDING FROM LOCAL SOURCES BY PROVIDING OVER \$1.78 MILLION IN FUNDING.**

4b (Code: ) (Expenses \$ 913,828. including grants of \$ 913,828.) (Revenue \$ )  
**EDUCATION PROGRAM SERVICE AREA**  
**THE COMMUNITY FOUNDATION DISTRIBUTED \$913,828 FOR EDUCATION PROGRAMS AND SCHOLARSHIPS. RECIPIENTS INCLUDED PUBLIC AND PRIVATE SCHOOLS, COLLEGES, LIBRARIES, CHILDREN'S MUSEUMS AND LITERACY ORGANIZATIONS, ALL OF WHICH RAN EDUCATIONAL PROGRAMMING. THE COMMUNITY FOUNDATION IS ALSO A VIRGINIA SCHOLARSHIP FOUNDATION AND DISTRIBUTED \$323,738 TO LOCAL PRIVATE SCHOOLS THROUGH THE STATE'S TAX CREDIT PROGRAM.**

4c (Code: ) (Expenses \$ 1,026,943. including grants of \$ 910,005.) (Revenue \$ 78,739.)  
**ADMINISTRATIVE SUPPORT & EDUCATION FOR LOCAL NONPROFIT AND CHARITABLE FUNDRAISING INITIATIVES**  
**THE COMMUNITY FOUNDATION PARTNERS WITH LOCAL NONPROFITS TO RECEIPT, ACCOUNT FOR, AND INVEST FUNDS FOR AGENCIES, WITH LIMITED RESOURCES WITHIN THE ORGANIZATION, WANTING TO FOCUS THEIR RESOURCES ON MISSION-RELATED SERVICE DELIVERY. BY MANAGING AND DISTRIBUTING OVER \$900,000 TO LOCAL NONPROFITS FUND HOLDERS IN CONNECTION WITH CAPITAL CAMPAIGNS, RAINY DAY FUNDS, OR ENDOWMENT DISTRIBUTIONS, THE COMMUNITY FOUNDATION IMPROVES THE CAPACITY OF LOCAL NONPROFIT SERVICE PROVIDERS WORKING HARD EVERY DAY TO MAKE OUR COMMUNITY A BETTER PLACE TO LIVE.**

4d Other program services (Describe in Schedule O.)  
(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses **3,863,713.**

Form 990 (2015)

**THE COMMUNITY FOUNDATION OF HARRISONBURG  
& ROCKINGHAM COUNTY**

Form 990 (2015)

54-1920746 Page 3

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 <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>		X
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>		X
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>	X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, 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>		X
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>	X	
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>	X	
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>		X
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>		X
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>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
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>	X	
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>	X	
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>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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>		X
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>		X
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>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X

Form 990 (2015)



**THE COMMUNITY FOUNDATION OF HARRISONBURG  
& ROCKINGHAM COUNTY**

Form 990 (2015)

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

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> 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	X	
<b>22</b> 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		X
<b>23</b> 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		X
<b>24a</b> 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		X
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> 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		X
<b>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		X
<b>26</b> 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		X
<b>27</b> 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		X
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
<b>c</b> 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		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	X	
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
<b>33</b> 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	X	
<b>34</b> 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		X
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
<b>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		
<b>36</b> 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		X
<b>37</b> 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		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

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

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THE COMMUNITY FOUNDATION OF HARRISONBURG  
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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
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	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)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
7a	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
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	X	
7d	If "Yes," indicate the number of Forms 8282 filed during the year		1
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<b>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?		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	<b>Section 501(c)(12) organizations.</b> Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
13a	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.		
13b	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		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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**THE COMMUNITY FOUNDATION OF HARRISONBURG  
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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

**Section A. Governing Body and Management**

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 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.		
	20		
b	Enter the number of voting members included in line 1a, above, who are independent		
	20		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		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?		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?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

		Yes	No
10a	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?		
10b			
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	
12c		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?		
16b			

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (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: **MELISSA MAYHEW, THE COMMUNITY FOUNDATION - 540-432-3863**  
**P.O. BOX 1068, HARRISONBURG, VA 22803**

**THE COMMUNITY FOUNDATION OF HARRISONBURG  
& ROCKINGHAM COUNTY**

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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) DAVID W. DRIVER GRANTS CO-CHAIR	1.00	X						0.	0.	0.
(2) PHILLIP C. STONE DIRECTOR	1.00	X						0.	0.	0.
(3) JEFFREY ADAMS DIRECTOR	1.00	X						0.	0.	0.
(4) TONI BENTEL BAILEY DIRECTOR	1.00	X						0.	0.	0.
(5) STEPHANNE S. BYRD CHAIR	2.00	X		X				0.	0.	0.
(6) STEPHEN CAVANAUGH DIRECTOR	1.00	X						0.	0.	0.
(7) MICHAEL FRAZIER DIRECTOR	1.00	X						0.	0.	0.
(8) STEVEN GORDON IMMEDIATE PAST CHAIR	1.00	X						0.	0.	0.
(9) DONNA HARPER DIRECTOR	1.00	X						0.	0.	0.
(10) KAY HARRISON DIRECTOR	1.00	X						0.	0.	0.
(11) JIM HOLLOWOOD DIRECTOR	1.00	X						0.	0.	0.
(12) DALE HULVEY DIRECTOR	1.00	X						0.	0.	0.
(13) DALE LAM AUDIT CHAIR	1.00	X						0.	0.	0.
(14) JOSEPH S. PAXTON GRANTS CO-CHAIR	1.00	X						0.	0.	0.
(15) BILLY R. ROBINSON DIRECTOR	1.00	X						0.	0.	0.
(16) AMY L. RUSH DIRECTOR	1.00	X						0.	0.	0.
(17) BRIAN SHULL DIRECTOR	1.00	X						0.	0.	0.

THE COMMUNITY FOUNDATION OF HARRISONBURG  
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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) DAPHYNE S. THOMAS DIRECTOR	1.00	X						0.	0.	0.
(19) LAURA TONI-HOLSINGER DIRECTOR	1.00	X						0.	0.	0.
(20) DANIEL O. URIBE DIRECTOR	1.00	X						0.	0.	0.
(21) ELLEN H. BRODERSEN TREASURER	1.00			X				0.	0.	0.
(22) REVLAN S. HILL EXECUTIVE DIRECTOR	40.00			X				83,700.	0.	2,511.
<b>1b Sub-total</b>								83,700.	0.	2,511.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								83,700.	0.	2,511.

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
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

**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
GRAVES LIGHT WEALTH MANAGEMENT GROUP, 2011 EVELYN BYRD AVE, HARRISONBURG, VA 22801	INVESTMENT MANAGEMENT	154,236.

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 **1**

THE COMMUNITY FOUNDATION OF HARRISONBURG  
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Form 990 (2015)

**Part VIII** Statement of Revenue

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1 a</b> Federated campaigns	<b>1a</b>						
	<b>b</b> Membership dues	<b>1b</b>						
	<b>c</b> Fundraising events	<b>1c</b>						
	<b>d</b> Related organizations	<b>1d</b>						
	<b>e</b> Government grants (contributions)	<b>1e</b>						
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	5,850,909.					
	<b>g</b> Noncash contributions included in lines 1a-1f: \$		3,731,118.					
	<b>h Total.</b> Add lines 1a-1f			5,850,909.				
<b>Program Service Revenue</b>	<b>2 a</b> ADMINISTRATIVE FEES	<b>Business Code</b>	561000	77,556.	77,556.			
	<b>b</b> EDUCATIONAL EVENTS		900099	1,183.	1,183.			
	<b>c</b>							
	<b>d</b>							
	<b>e</b>							
	<b>f</b> All other program service revenue							
	<b>g Total.</b> Add lines 2a-2f			78,739.				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)			789,360.			789,360.	
	<b>4</b> Income from investment of tax-exempt bond proceeds							
	<b>5</b> Royalties							
	<b>6 a</b> Gross rents	(i) Real	(ii) Personal					
		<b>b</b> Less: rental expenses						
		<b>c</b> Rental income or (loss)						
		<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
		<b>b</b> Less: cost or other basis and sales expenses						
		<b>c</b> Gain or (loss)						
		<b>d</b> Net gain or (loss)			-58,053.			-58,053.
	<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>a</b>						
		<b>b</b> Less: direct expenses	<b>b</b>					
		<b>c</b> Net income or (loss) from fundraising events						
	<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>a</b>						
<b>b</b> Less: direct expenses		<b>b</b>						
<b>c</b> Net income or (loss) from gaming activities								
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>a</b>							
	<b>b</b> Less: cost of goods sold	<b>b</b>						
	<b>c</b> Net income or (loss) from sales of inventory							
<b>Miscellaneous Revenue</b>			<b>Business Code</b>					
<b>11 a</b>								
<b>b</b>								
<b>c</b>								
<b>d</b> All other revenue								
<b>e Total.</b> Add lines 11a-11d								
<b>12 Total revenue.</b> See instructions.				6,660,955.	78,739.	0.	731,307.	

**THE COMMUNITY FOUNDATION OF HARRISONBURG  
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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	3,612,033.	3,612,033.		
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	87,551.	21,888.	43,775.	21,888.
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	148,389.	83,735.	58,250.	6,404.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,549.	2,106.	1,358.	85.
9 Other employee benefits	545.	245.	235.	65.
10 Payroll taxes	17,968.	8,082.	7,756.	2,130.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	23,589.		21,626.	1,963.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	155,917.	116,938.	38,979.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	4,730.			4,730.
12 Advertising and promotion	10,076.		10,076.	
13 Office expenses	23,105.	6,769.	14,553.	1,783.
14 Information technology				
15 Royalties				
16 Occupancy	15,471.	6,478.	7,287.	1,706.
17 Travel	1,236.		1,236.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	10,401.	5,439.	1,226.	3,736.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,034.		4,034.	
23 Insurance	2,662.		2,662.	
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>STAFF DEVELOPMENT</b>	8,546.		8,546.	
b <b>DUES &amp; MEMBERSHIPS</b>	2,646.		2,646.	
c <b>SMALL EQUIPMENT REPAIRS</b>	2,626.		2,626.	
d <b>TAXES AND LICENSES</b>	429.		429.	
e All other expenses				
25 <b>Total functional expenses.</b> Add lines 1 through 24e	4,135,503.	3,863,713.	227,300.	44,490.
26 <b>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)

THE COMMUNITY FOUNDATION OF HARRISONBURG  
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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
Assets	<b>1</b> Cash - non-interest-bearing .....	494,496.	<b>1</b>	915,464.
	<b>2</b> Savings and temporary cash investments .....	2,762,599.	<b>2</b>	2,811,496.
	<b>3</b> Pledges and grants receivable, net .....	248,996.	<b>3</b>	478,353.
	<b>4</b> Accounts receivable, net .....		<b>4</b>	
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		<b>5</b>	
	<b>6</b> 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 .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	270,599.
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....		<b>9</b>	12,106.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 18,503.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 0.	<b>0.</b>	<b>10c</b> 18,503.
	<b>11</b> Investments - publicly traded securities .....	24,873,419.	<b>11</b>	26,373,792.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....	12,103.	<b>14</b>	8,069.
	<b>15</b> Other assets. See Part IV, line 11 .....	1,304,975.	<b>15</b>	1,047,991.
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	29,696,588.	<b>16</b>	31,936,373.	
Liabilities	<b>17</b> Accounts payable and accrued expenses .....	6,326.	<b>17</b>	13,684.
	<b>18</b> Grants payable .....	14,730.	<b>18</b>	8,176.
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> 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 .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....	8,980,441.	<b>25</b>	8,602,351.
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	9,001,497.	<b>26</b>	8,624,211.
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets .....	19,443,472.	<b>27</b>	21,778,433.
	<b>28</b> Temporarily restricted net assets .....	1,251,619.	<b>28</b>	1,533,729.
	<b>29</b> Permanently restricted net assets .....		<b>29</b>	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds .....		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>32</b>	
<b>33</b> <b>Total net assets or fund balances</b> .....	20,695,091.	<b>33</b>	23,312,162.	
<b>34</b> <b>Total liabilities and net assets/fund balances</b> .....	29,696,588.	<b>34</b>	31,936,373.	

Form 990 (2015)



**THE COMMUNITY FOUNDATION OF HARRISONBURG  
& ROCKINGHAM COUNTY**

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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	6,660,955.
2 Total expenses (must equal Part IX, column (A), line 25) .....	2	4,135,503.
3 Revenue less expenses. Subtract line 2 from line 1 .....	3	2,525,452.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) .....	4	20,695,091.
5 Net unrealized gains (losses) on investments .....	5	-194,779.
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	286,398.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) .....	10	23,312,162.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a Were the organization's financial statements compiled or reviewed by an independent accountant? .....	2a		X
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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
b Were the organization's financial statements audited by an independent accountant? .....	2b	X	
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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> 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? .....	2c	X	
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? .....	3a		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits .....	3b		

Form 990 (2015)



THE COMMUNITY FOUNDATION OF HARRISONBURG

**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) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	1,375,298.	3,054,196.	6,370,056.	7,086,679.	5,850,909.	23,737,138.
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 .....	1,375,298.	3,054,196.	6,370,056.	7,086,679.	5,850,909.	23,737,138.
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) .....						7,890,155.
6 <b>Public support.</b> Subtract line 5 from line 4.						15,846,983.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4 .....	1,375,298.	3,054,196.	6,370,056.	7,086,679.	5,850,909.	23,737,138.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....	438,008.	379,095.	458,143.	706,518.	789,360.	2,771,124.
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.) .....	4,790.	6,968.	23,856.	537.		36,151.
11 <b>Total support.</b> Add lines 7 through 10 .....						26,544,413.
12 Gross receipts from related activities, etc. (see instructions) .....					12	360,533.
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 2015 (line 6, column (f) divided by line 11, column (f)) .....	14	59.70 %
15 Public support percentage from 2014 Schedule A, Part II, line 14 .....	15	63.87 %
16a <b>33 1/3% support test - 2015.</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 - 2014.</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 - 2015.</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 - 2014.</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"/>

THE COMMUNITY FOUNDATION OF HARRISONBURG

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(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) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(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 2015 (line 8, column (f) divided by line 13, column (f)) .....	15	%
16 Public support percentage from 2014 Schedule A, Part III, line 15 .....	16	%

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

17 Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f)) .....	17	%
18 Investment income percentage from 2014 Schedule A, Part III, line 17 .....	18	%

19a 33 1/3% support tests - 2015. 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 - 2014. 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

THE COMMUNITY FOUNDATION OF HARRISONBURG

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 11 on Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d 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 Part VI 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 Part VI 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 Part VI 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 Part VI 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 11a or 11b 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 Part VI 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 Part VI 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 Part VI, 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 Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. 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 Part VI.		
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 Part VI.		
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 Part VI.		
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 Part VI.		
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.)		

**THE COMMUNITY FOUNDATION OF HARRISONBURG  
& ROCKINGHAM COUNTY**

**Part IV Supporting Organizations** *(continued)*

	Yes	No
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?	11a	
b A family member of a person described in (a) above?	11b	
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.	11c	

**Section B. Type I Supporting Organizations**

	Yes	No
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.	1	
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.	2	

**Section C. Type II Supporting Organizations**

	Yes	No
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).	1	

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

	Yes	No
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?	1	
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).	2	
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.	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.

	Yes	No
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.	2a	
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.	2b	
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.	3a	
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.	3b	

THE COMMUNITY FOUNDATION OF HARRISONBURG

**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. 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		(A) Prior Year	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  Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).

THE COMMUNITY FOUNDATION OF HARRISONBURG

**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 2015 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-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2015:			
a			
b			
c			
d From 2013			
e From 2014			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2015 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2015, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 <b>Excess distributions carryover to 2016.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c Excess from 2013			
d Excess from 2014			
e Excess from 2015			

Schedule A (Form 990 or 990-EZ) 2015





**Schedule B**  
(Form 990, 990-EZ,  
or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and  
its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2015**

Name of the organization

THE COMMUNITY FOUNDATION OF HARRISONBURG  
& ROCKINGHAM COUNTY

Employer identification number

54-1920746

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2015)

**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.

▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2015**  
**Open to Public Inspection**

Name of the organization **THE COMMUNITY FOUNDATION OF HARRISONBURG & ROCKINGHAM COUNTY**

Employer identification number  
**54-1920746**

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....	91	130
2 Aggregate value of contributions to (during year) .....	2,365,940.	3,604,604.
3 Aggregate value of grants from (during year) .....	1,925,257.	1,832,970.
4 Aggregate value at end of year .....	14,671,036.	17,265,337.

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?  Yes  No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?  Yes  No

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).  
 Preservation of land for public use (e.g., recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space
- 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
- |                                                                                                                                                  | Held at the End of the Tax Year |
|--------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| a Total number of conservation easements .....                                                                                                   | 2a                              |
| b Total acreage restricted by conservation easements .....                                                                                       | 2b                              |
| c Number of conservation easements on a certified historic structure included in (a) .....                                                       | 2c                              |
| d Number of conservation easements included in (c) acquired after 8/17/06, 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 III 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 these 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 ..... ▶ \$ \_\_\_\_\_

**THE COMMUNITY FOUNDATION OF HARRISONBURG  
& ROCKINGHAM COUNTY**

Schedule D (Form 990) 2015

**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
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part 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	9,574,265.	9,370,838.	6,261,953.	5,417,419.	5,693,351.
b Contributions	1,891,613.	510,034.	2,608,392.	694,228.	197,742.
c Net investment earnings, gains, and losses	198,515.	152,685.	1,028,979.	446,680.	-42,939.
d Grants or scholarships	465,175.	322,578.	361,707.	163,670.	321,033.
e Other expenditures for facilities and programs			8,589.	1,700.	200.
f Administrative expenses	139,664.	136,714.	158,190.	131,004.	109,502.
g End of year balance	11,059,554.	9,574,265.	9,370,838.	6,261,953.	5,417,419.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  100.00 %
  - 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:
- |                             | Yes                      | No                                  |
|-----------------------------|--------------------------|-------------------------------------|
| (i) unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) related organizations  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 3b
- 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		18,503.		18,503.
c Leasehold improvements				
d Equipment				
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				18,503.

**THE COMMUNITY FOUNDATION OF HARRISONBURG  
& ROCKINGHAM COUNTY**

Schedule D (Form 990) 2015

54-1920746 Page 3

**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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

**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) AGENCY OBLIGATIONS	8,339,137.
(3) LIABILITIES UNDER SPLIT-INTEREST	
(4) AGREEMENTS	263,214.
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	8,602,351.

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) 2015

THE COMMUNITY FOUNDATION OF HARRISONBURG  
& ROCKINGHAM COUNTY

Schedule D (Form 990) 2015

**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	5,686,652.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-194,779.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	-194,779.	
3	Subtract line 2e from line 1	3	5,881,431.	
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	155,917.	
b	Other (Describe in Part XIII.)	4b	623,607.	
c	Add lines 4a and 4b	4c	779,524.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	6,660,955.	

**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	3,069,581.
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	3,069,581.	
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	155,917.	
b	Other (Describe in Part XIII.)	4b	910,005.	
c	Add lines 4a and 4b	4c	1,065,922.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	4,135,503.	

**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 V, LINE 4:**

ENDOWMENT FUNDS ARE USED FOR SCHOLARSHIPS AND ONGOING SUPPORT FOR SCHOOLS, CHURCHES, AND NONPROFIT ORGANIZATIONS IMPORTANT TO DONORS IN OUR COMMUNITY. ANNUAL DISTRIBUTIONS PROVIDE SUPPORT TO THE LOCAL FREE MEDICAL CLINIC, ARTS ORGANIZATIONS IN OUR COMMUNITY, LOCAL STREAM CLEAN UP, BIG BROTHERS/SISTERS, CHURCHES, PUBLIC LIBRARIES, EDUCATION IN VARIOUS WAYS, HISTORICAL PRESERVATION, ANIMAL AND WILDLIFE ORGANIZATIONS, AND PUBLIC EVENTS LIKE FIRST NIGHT AMONG OTHERS.

**PART X, LINE 2:**

THE FOUNDATION ADOPTED THE PROVISIONS OF ACCOUNTING FOR UNCERTAINTY IN INCOME TAX POSITIONS AS REQUIRED BY THE INCOME TAXES TOPIC OF THE

**Part XIII** Supplemental Information (continued)

FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARDS  
CODIFICATION; HOWEVER, MANAGEMENT DOES NOT BELIEVE IT IS EXPOSED TO ANY  
SUCH POSITIONS AS THEY ARE DEFINED IN THIS GUIDANCE. THE FOUNDATION FILES  
FORM 990, RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX, ANNUALLY WITH THE  
UNITED STATES DEPARTMENT OF THE TREASURY AND FORM 990T, EXEMPT  
ORGANIZATION BUSINESS INCOME TAX RETURN, WHEN REQUIRED.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

AGENCY ACCOUNT CONTRIBUTIONS	573,101.
INVESTMENT INCOME ALLOCATED TO AGENCY ACCOUNTS	50,506.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	623,607.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

GRANTS MADE FROM AGENCY ACCOUNTS	910,005.
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**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.

OMB No. 1545-0047

**2015**

Open to Public  
Inspection

► Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

► Attach to Form 990.

Name of the organization **THE COMMUNITY FOUNDATION OF HARRISONBURG & ROCKINGHAM COUNTY** Employer identification number **54-1920746**

**Part I** General Information on Grants and Assistance

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

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

**Part II** Grants and Other Assistance to 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.

1 (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
BLUE RIDGE AREA FOOD BANK PO BOX 937 VERONA, VA 24482	52-1202644	501(C)(3)	27,439.	0.			GENERAL SUPPORT & ANNUAL DISTRIBUTION
BLUE RIDGE COMMUNITY COLLEGE - FINANCIAL AID - PO BOX 80 - WEYERS CAVE, VA 24486	54-1268283	501(C)(3)	22,313.	0.			SCHOLARSHIPS & GENERAL SUPPORT
BRIDGEWATER COLLEGE 402 EAST COLLEGE STREET BOX 33 BRIDGEWATER, VA 22812	54-0506306	501(C)(3)	11,000.	0.			OFFICE OF INSTITUTIONAL ADVANCEMENT, & BRIDGEWATER FUND
CITY OF HARRISONBURG 345 S. MAIN ST. HARRISONBURG, VA 22801	54-6001343	170(C)(1)	51,497.	0.			SUPPORT OF BLACKS RUN CLEAN-UP AND PLAN OUR PARK
COVENANT PRESBYTERIAN CHURCH 32 SOUTHGATE COURT, STE. 101 HARRISONBURG, VA 22801	54-1270644	501(C)(3)	12,450.	0.			GENERAL SUPPORT
DAYTON CHURCH OF THE BROTHERN PO BOX 236 DAYTON, VA 22821	54-1098380	501(C)(3)	19,445.	0.			GENERAL SUPPORT

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

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.  
SEE PART IV FOR COLUMN (H) DESCRIPTIONS

Schedule I (Form 990) (2015)



**THE COMMUNITY FOUNDATION OF HARRISONBURG  
& ROCKINGHAM COUNTY**

Schedule I (Form 990) **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
EASTERN MENNONITE UNIVERSITY 1200 PARK RD. HARRISONBURG, VA 22802	54-0575812	501(C)(3)	6,100.	0.			RESTRICTED: UNIVERSITY FUND, SEMINARY, BACH FESTIVAL
EXPLORE MORE DISCOVERY 150 S. MAIN ST. HARRISONBURG, VA 22801	16-1683676	501(C)(3)	162,512.	0.			GENERAL SUPPORT, IMAGINATION PLAYGROUND AND SCHOLARSHIP FUND
FELLOWSHIP OF CHRISTIAN ATHLETES HB/VALLEY - 1866-C EAST MARKET ST. STE 3232 - HARRISONBURG, VA 22802	44-0610626	501(C)(3)	22,000.	0.			GENERAL SUPPORT, SUMMER PROGRAMS, MINISTRY, OFFICE EQUIPMENT, SPRING INTERN PROGRAM
FIRST PRESBYTERIAN CHURCH 17 NORTH COURT SQUARE HARRISONBURG, VA 22801	54-0576303	501(C)(3)	5,600.	0.			LOCAL CHURCH USE & GENERAL SUPPORT
FRIENDSHIP INDUSTRIES, INC. 801 FRIENDSHIP DR. HARRISONBURG, VA 22802	54-6073412	501(C)(3)	8,222.	0.			GENERAL SUPPORT, RACK BINS, OPERATIONS IN HONOR OF GEORGE HOMAN
GENERATIONS CROSSING 3765 TAYLOR SPRING LANE HARRISONBURG, VA 22801	54-2061192	501(C)(3)	7,000.	0.			RESTRICTED: DESIGNATED ITEMS AS DIRECTED IN LETTER, ADULT RECLINER, PEDESTAL TABLE, 2
GLOBAL DISCIPLES 315 W. JAMES ST, SUITE 202 LANCASTER, PA 17603	52-1437518	501(C)(3)	17,250.	0.			GENERAL SUPPORT
HARRISONBURG MENNONITE CHURCH 1552 S. HIGH ST. HARRISONBURG, VA 22801	54-1001338	501(C)(3)	29,110.	0.			SALT CLASS, COMPASSION FUND, OPEN CIRCLE S.S. CLASS MISSION PROJECT, AND GENERAL SUPPORT
HARRISONBURG-ROCKINGHAM FREE CLINIC - 25 W. WATER ST. - HARRISONBURG, VA 22801	54-1568909	501(C)(3)	91,427.	0.			MARDI GRAS GALA, GOLDEN CIRCLE & GENERAL SUPPORT

Schedule I (Form 990)

THE COMMUNITY FOUNDATION OF HARRISONBURG  
& ROCKINGHAM COUNTY

54-1920746 Page 1

Schedule I (Form 990) 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
JMU FINANCIAL AID MCS 3516 WARREN HALL HARRISONBURG, VA 22807	23-7156305	501(C)(3)	25,000.	0.			SCHOLARSHIPS
JMU FOUNDATION MSC 3603 800 SOUTH MAIN ST. HARRISONBURG, VA 22807	23-7156305	501(C)(3)	57,400.	0.			RESTRICTED
MASSANUTTEN REGIONAL LIBRARY 174 S. MAIN ST. HARRISONBURG, VA 22801	54-0548703	501(C)(3)	18,622.	0.			GENERAL SUPPORT
MT. HORREB PRESBYTERIAN CHURCH 4517 ROCKFISH RD. GROTTOKES, VA 24441	54-0576303	501(C)(3)	8,667.	0.			GENERAL SUPPORT
SENTARA RMH FOUNDATION 2010 HEALTH CAMPUS DR. HARRISONBURG, VA 22801	54-0506331	501(C)(3)	77,250.	0.			HARRISONBURG-ROCKINGHAM COUNTY AREA CARE, COMPASSIONATE FUND, GENERAL SUPPORT, NURSING
SHENANDOAH AREA COUNCIL, BOY SCOUTS OF AMERICA - 107 YOUTH DEVELOPMENT COURT - WINCHESTER, VA 22602	54-0505874	501(C)(3)	20,000.	0.			ANNUAL CONTRIBUTION TO THE COUNCIL'S OPERATING FUND
SHENANDOAH CIVIL WAR ASSOCIATES 104 MIRANDY COURT BRIDGEWATER, VA 22812	54-2054804	501(C)(3)	7,500.	0.			GENERAL SUPPORT
SHENANDOAH UNIVERSITY 1460 UNIVERSITY DR. WINCHESTER, VA 22601	54-0525605	501(C)(3)	25,000.	0.			DAYTON ALUMNI SCHOLARSHIP FUND, PLECKER SCHOLARSHIP, ANNE HUGHES VISITING ARTIST SERIES,
SHENANDOAH VALLEY DISCOVERY MUSEUM 54 S. LOUDON STREET WINCHESTER, VA 22601	54-1692942	501(C)(3)	120,000.	0.			CAPITAL CAMPAIGN & GENERAL SUPPORT

Schedule I (Form 990)

**THE COMMUNITY FOUNDATION OF HARRISONBURG  
& ROCKINGHAM COUNTY**

54-1920746 Page 1

Schedule I (Form 990)

**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
SHENANDOAH VALLEY ECONOMIC EDUCATION INC. - 418 FAIRWAY DR. - HARRISONBURG, VA 22802	54-1168566	501(C)(3)	69,432.	0.			GENERAL SUPPORT
UNITED WAY OF HARRISONBURG ROCKINGHAM - PO BOX 326 - HARRISONBURG, VA 22803	54-0632716	501(C)(3)	137,100.	0.			GENERAL SUPPORT
VIRGINIA MENNONITE MISSIONS 901 PARKWOOD DR. HARRISONBURG, VA 22802	54-0793291	501(C)(3)	19,750.	0.		RAMELLA, HMC OPEN CIRCLE SUNDAY SCHOOL CLASS MISSION PROJECT, GENERAL SUPPORT	
VIRGINIA TECH UNIVERSITY - FINANCIAL AID OFFICE - 200 STUDENT SERVICE BLDG - BLACKSBURG, VA 24061	54-0721690	501(C)(3)	9,000.	0.		SCHOLARSHIPS, GENERAL SUPPORT	
BIBLE STUDY FELLOWSHIP HARRISONBURG - 546 MOSBY ROAD - HARRISONBURG, VA 22801	94-1514010	501(C)(3)	7,000.	0.		GENERAL SUPPORT	
BLUE RIDGE CHRISTIAN SCHOOL PO BOX 207 BRIDGEWATER, VA 22812	35-2229096	501(C)(3)	42,089.	0.		UNDOE & UNRESTRICTED	
BOSTON UNIVERSITY SCHOOL OF MEDICINE - BOSTON MEDICAL CAMPUS, OFFICE OF DEAN OF DEVELOPMENT - BOSTON, MA 02188-2526	04-2103547	501(C)(3)	5,000.	0.		SCHOLARSHIPS	
BOYS & GIRLS CLUBS OF HARRISONBURG PO BOX 1223 HARRISONBURG, VA 22803	54-1652418	501(C)(3)	16,750.	0.		GENERAL SUPPORT, & BEFORE SCHOOL PROGRAM	
CATHOLIC DIOCESE OF ARLINGTON 200 N GLEBE ROAD, STE 811 ARLINGTON, VA 22203	54-0967542	501(C)(3)	210,000.	0.		LEADERSHIP INITIATIVE OF 2015, BISHOP'S LENTEN APPEAL	

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THE COMMUNITY FOUNDATION OF HARRISONBURG  
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Schedule I (Form 990) 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
EASTERN MENNONITE SCHOOL 801 PARKWOOD DRIVE HARRISONBURG, VA 22802	54-1194342	501(C)(3)	207,663.	0.			VDOE, GENERAL SUPPORT
FIRST STEP 129 FRANKLIN STREET HARRISONBURG, VA 22801	51-0243177	501(C)(3)	7,500.	0.			KITCHEN APPLIANCES, ANNUAL DISTRIBUTION, & GENERAL SUPPORT
FREEDOM FELLOWSHIP PO BOX 384 BROADWAY, VA 22815	32-0409727	501(C)(3)	8,000.	0.			GENERAL SUPPORT
HERITAGE MUSEUM PO BOX 716 DAYTON, VA 22821	54-1017712	501(C)(3)	8,750.	0.			DAYTON LOCATION OPERATIONS & GENERAL SUPPORT
HARRISONBURG-ROCKINGHAM CHAMBER OF COMMERCE - 800 COUNTRY CLUB ROAD - HARRISONBURG, VA 22802	54-0241485	501(C)(6)	12,499.	0.			VISION 20/20, BOLD, PUBLIC POLICY, BUSINESS SMARTS, LEADERSHIP HR, AND SCHOLARSHIPS
MASSANUTTEN PRESBYTERIAN CHURCH 50 INDIAN TRAIL ROAD PENN LAIRD, VA 22846	54-1117956	501(C)(3)	12,100.	0.			LET THERE BE LIGHT PROJECT & GENERAL SUPPORT
RISE UNITED METHODIST FAITH COMMUNITY - 690 S MASON STREET - HARRISONBURG, VA 22801	30-0624442	501(C)(3)	8,900.	0.			FOOD ASSISTANCE & GENERAL SUPPORT
SADIE ROSE FOUNDATION PO BOX 382 DAYTON, VA 22821	26-1662289	501(C)(3)	11,000.	0.			EDUCATION & GENERAL SUPPORT
SALVATION ARMY - HARRISONBURG PO BOX 468 HARRISONBURG, VA 22803-0468	13-5562351	501(C)(3)	27,300.	0.			HOMELESS SHELTER, FOOD, SHELTER, & GENERAL SUPPORT

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Schedule I (Form 990) **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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SONSHINE MINISTRIES PO BOX 731 HARRISONBURG, VA 22803-0731	52-1437518	501(C)(3)	6,750.	0.			GENERAL SUPPORT
WAKE FOREST UNIVERSITY PO BOX 7227 WINSTON-SALEM, NC 27109	56-0532138	501(C)(3)	45,000.	0.			COLLEGE FUND, SCHOOL OF BUSINESS FUND, SMITH SCHOLARSHIP
WINGFIELD MINISTRIES 2389 GRACE CHAPEL ROAD HARRISONBURG, VA 22801	54-1437764	501(C)(3)	7,700.	0.			GENERAL SUPPORT
YOUNG LIFE - HARRISONBURG/ROCKINGHAM COUNTY - PO BOX 1433 - HARRISONBURG, VA 22803-1433	84-0385934	501(C)(3)	36,500.	0.			GENERAL SUPPORT
CENTRAL VALLEY HABITAT FOR HUMANITY - PO BOX 425 - BRIDGEWATER, VA 22812-0245	54-1441871	501(C)(3)	8,489.	0.			GENERAL SUPPORT, ANNUAL DISTRIBUTION GRANT, 638 VIRGINIA AVENUE PROJECT, BANK FROM THE BRINK -
AMERICAN ENTERPRISE INSTITUTE 1150 17TH STREET NW WASHINGTON, DC 20036-4603	53-0218495	501(C)(3)	5,000.	0.			IN HONOR OF AEI SCHOLARS WHO ARE MAKING A DIFFERENCE IN DISSEMINATING
AVA CAFE 833 MARTIN LUTHER KING JR. WAY HARRISONBURG, VA 22801	52-1327965	501(C)(3)	5,700.	0.			GENERAL SUPPORT
BETHANY UNITED METHODIST CHURCH 3700 LEE HIGHWAY WEYERS CAVE, VA 24486	54-1244180	501(C)(3)	8,500.	0.			FRIENDS OF LASARUS ANNUAL FUND, STUDENT FOCUS COMMUNITY IMPROVEMENT, CAPITAL CAMPAIGN, EDUCATIONAL
BLUE RIDGE COMMUNITY COLLEGE FOUNDATION - PO BOX 80 - WEYERS CAVE, VA 24486-0080	54-1328809	501(C)(3)	13,900.	0.			

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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
BRIDGE OF HOPE HARRISONBURG-ROCKINGHAM - PO BOX 535 - HARRISONBURG, VA 22803	81-0555073	501(C)(3)	8,500.	0.			GENERAL SUPPORT
BRIDGEWATER HEALTHCARE FOUNDATION, INC. - 302 NORTH SECOND STREET - BRIDGEWATER, VA 22812	54-6043653	501(C)(3)	7,500.	0.			ADVANCING THE VISION, & GENERAL SUPPORT
CASA FOR CHILDREN 119 W. FREDERICK STREET STAUNTON, VA 24401	54-1721227	501(C)(3)	5,100.	0.			SERVICES FOR HARRISONBURG & ROCKINGHAM COUNTY
CORNERSTONE CHRISTIAN SCHOOL 197 CORNERSTONE LANE HARRISONBURG, VA 22802	38-3821029	501(C)(3)	70,213.	0.			VIRGINIA DEPARTMENT OF EDUCATION
ELKTON AREA UNITED SERVICES PO BOX 383 ELKTON, VA 22827	54-1020432	501(C)(3)	11,890.	0.			EMERGENCY ASSISTANCE PROGRAM & GENERAL SUPPORT
ELKTON EVANGELICAL METHODIST CHURCH - 513 E. SPOTSWOOD AVENUE - ELKTON, VA 22827	54-1254833	501(C)(3)	5,000.	0.			GENERAL SUPPORT
HARRISONBURG POLICE FOUNDATION 100 S. MAIN STREET HARRISONBURG, VA 22801	27-2495254	501(C)(3)	6,000.	0.			CANINE PROGRAM AND VIDEO/TRAINING INSTRUCTION
KERUS GLOBAL EDUCATION-HARRISONBURG - 245 NEWMAN AVE, SUITE B - HARRISONBURG, VA 22801	53-0204604	501(C)(3)	9,550.	0.			GENERAL SUPPORT
LANDMARK TABERNACLE PO BOX 115 MCGAHEYSVILLE, VA 22840	54-1840097	501(C)(3)	15,000.	0.			MISSION WORK

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Schedule I (Form 990) **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
MERCY HOUSE PO BOX 1478 HARRISONBURG, VA 22803-1478	54-1476187	501(C)(3)	8,756.	0.			GENERAL SUPPORT
MT. OLIVET CHRISTIAN CHURCH 38 MT. OLIVET CHURCH ROAD ELKTON, VA 22827	54-6046379	501(C)(3)	5,000.	0.			GENERAL SUPPORT
ON THE ROAD COLLABORATIVE 373 BLUESTONE DRIVE HARRISONBURG, VA 22801	47-1261317	501(C)(3)	11,672.	0.			GENERAL SUPPORT
OPEN DOORS 176 W MARKET STREET HARRISONBURG, VA 22801	11-3835381	501(C)(3)	18,676.	0.			GENERAL SUPPORT
OTTERBEIN UNITED METHODIST CHURCH 176 W MARKET STREET HARRISONBURG, VA 22801	36-2167731	501(C)(3)	19,500.	0.			GENERAL SUPPORT
PLAINS DISTRICT MEMORIAL MUSEUM PO BOX 601 TIMBERVILLE, VA 22853-0601	34-2023317	501(C)(3)	5,250.	0.		LECTURE HALL PROJECT, CAPITAL FUND	
ST. THOMAS EPISCOPAL CHURCH 119 CAROLINE STREET ORANGE, VA 22960	54-0608307	501(C)(3)	7,500.	0.			GENERAL SUPPORT
SUNRISE CHURCH OF THE BRETHREN 1496 S MAIN STREET HARRISONBURG, VA 22801	54-1098380	501(C)(3)	5,000.	0.			2015 CARPET FUND
TRUTH & GRACE 414 GOLD DRIVE BROADWAY, VA 22815	27-0795120	501(C)(3)	5,000.	0.			GENERAL SUPPORT

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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.)

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UVA ATHLETICS FOUNDATION 1815 STADIUM ROAD #260 CHARLOTTESVILLE, VA 22903	54-0517188	501(C)(3)	7,750.	0.			GENERAL SUPPORT
VIRGINIA MENNONITE RETIREMENT COMMUNITY FOUNDATION - 1491 VIRGINIA AVENUE - HARRISONBURG, VA 22802	54-0249313	501(C)(3)	64,000.	0.			COMPASSIONATE FUND, THE FARM, GOOD SAMARITAN FUND, AND GENERAL SUPPORT
WAY TO GO 3142 LANIER LANE MASSAHDITTEN, VA 22840	61-1487268	501(C)(3)	11,500.	0.			MOBILITY: THE KEY TO SELF SUFFICIENCY
WINCHESTER EDUCATION FOUNDATION WINCHESTER PUBLIC SCHOOLS WINCHESTER, VA 22601	54-2009704	501(C)(3)	100,000.	0.			ENGLISH PROGRAMS AND ENGLISH DEPARTMENT.
WMRA 983 RESEVOIR STREET HARRISONBURG, VA 22801	54-6001756	501(C)(3)	6,150.	0.			NEWS & INFORMATION FUND, GENERAL SUPPORT
ARTS COUNCIL OF THE VALLEY 311 S. MAIN STREET HARRISONBURG, VA 22801	54-2025348	501(C)(3)	5,000.	0.			GENERAL SUPPORT
ASBURY UNITED METHODIST CHURCH 205 S. MAIN STREET HARRISONBURG, VA 22801	54-0519596	501(C)(3)	449,493.	0.			CATALYST FOR MINISTRIES CAPITAL PROJECT, SACRED ARTS PROGRAM, GENERAL SUPPORT
CAMP TEJAS 1038 PRIVATE ROAD 2191 GIDDINGS, TX 78942	74-2155970	501(C)(3)	5,000.	0.			FOR BUILDING AND IMPROVEMENT PROJECTS
FAMILY RESEARCH COUNCIL PO BOX 1769 HOLLAND, MI 49422-1679	52-1762320	501(C)(3)	12,000.	0.			GENERAL SUPPORT

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FIRST TEE HARRISONBURG 690 GARBERS CHURCH ROAD HARRISONBURG, VA 22801	26-3826410	501(C)(3)	11,500.	0.			IMPROVE TEACHING AND CLASSROOM CAPABILITIES, AND GENERAL SUPPORT
GROFFDALE MENNONITE CHURCH 168 N. GRAFFDALE ROAD LEOLA, PA 17540	54-1001338	501(C)(3)	15,000.	0.			MEMBERS IN CA MISSION
HARRISONBURG FIRST CHURCH OF THE NAZARENE - 1871 BOYERS ROAD - HARRISONBURG, VA 22801	54-6134186	501(C)(3)	20,000.	0.			GENERAL FUND, BUILDING FUND, AND HOPE DISTRIBUTED FOOD BANK
HARRISONBURG RESCUE SQUAD P O BOX 1477 HARRISONBURG, VA 22803	23-7061809	501(C)(3)	7,250.	0.			GENERAL SUPPORT
INDUSTRIAL AND COMMERCIAL MINISTRIES - 57 S MAIN STREET, SUITE 612 - HARRISONBURG, VA 22801-3703	54-0995038	501(C)(3)	8,000.	0.			GENERAL SUPPORT
JAMES MADISON UNIVERSITY DIVISION OF UNIVERSITY ADVANCEMENT HARRISONBURG, VA 22807	54-6001756	501(C)(3)	56,000.	0.			BRIDGEFORTH EXPANSION, GIVING DAY CAMPAIGN CHALLENGE, NPI SPONSORSHIPS
LIGONIER MINISTRIES 421 LIGONIER CT SANFORD, FL 32771	25-1298611	501(C)(3)	55,000.	0.			RBC SCHOLARSHIP FUND, REFORMATION BIBLE COLLEGE BUILDING CAMPAIGN
MILL CREEK CHURCH OF THE BRETHREN 7600 PORT REPUBLIC ROAD PORT REPUBLIC, VA 24471	54-0578800	501(C)(3)	5,000.	0.			GENERAL SUPPORT
NATIONAL DANCE SOCIETY 852 LINCOLN DRIVE FREDERICKSBURG, VA 22407	47-1601530	501(C)(3)	10,000.	0.			GENERAL SUPPORT

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NATIONAL MULTIPLE SCLEROSIS SOCIETY - BLUE RIDGE CHAPTER - 1020 CARRINGTON PLACE - CHARLOTTESVILLE, VA 22901	54-0834654	501(C)(3)	5,000.	0.			IN HONOR OF SENTARA RMH WELLNESS CENTER
NORTHEAST NEIGHBORHOOD ASSOCIATION PO BOX 1026 HARRISONBURG, VA 22803	80-0337045	501(C)(3)	5,122.	0.			MONA COMMUNITY GARDEN
REDEMER CLASSICAL SCHOOL PO BOX 737 HARRISONBURG, VA 22803	74-3071696	501(C)(3)	6,052.	0.			WDOE SCHOLARSHIPS, & GENERAL SUPPORT
ROBERTA WEBB CHILD CENTER 400 KELLEY STREET HARRISONBURG, VA 22802	54-1700223	501(C)(3)	9,000.	0.			BRIDGING THE GAP AND GENERAL SUPPORT
ROCKINGHAM-HARRISONBURG SPCA P O BOX 413 HARRISONBURG, VA 22803-0413	54-0935739	501(C)(3)	5,577.	0.			INDUSTRIAL STEEL SHELVING UNITS, SAVE MORE FELINES PROJECT, AND GENERAL SUPPORT
SKYLINE LITERACY COALITION 975 SOUTH HIGH STREET HARRISONBURG, VA 22801	54-1589682	501(C)(3)	7,000.	0.			COMPUTER/TABLETS, & MY FIRST ENGLISH BOOK PROJECT
SOUTHEAST NEW HAMPSHIRE HABITAT FOR HUMANITY - PO BOX 4428 - PORTSMOUTH, NH 03802	02-0475356	501(C)(3)	10,000.	0.			ASK MATCH CAMPAIGN
THE CHURCH OF THE INCARNATION 57 S. MAIN STREET, SUITE 609 HARRISONBURG, VA 22801	27-3453966	501(C)(3)	10,200.	0.			GENERAL SUPPORT
UNIVERSITY OF VIRGINIA GIFT ACCOUNTING - PO BOX 400807 - CHARLOTTESVILLE, VA 22904	54-6001796	501(C)(3)	10,000.	0.			DR. PETER LOBO RENAL RESEARCH

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VALLEY PROGRAM FOR AGING SERVICES 800 S. MAIN ST. HARRISONBURG, VA 22807	54-0958526	501(C)(3)	9,500.	0.			MEALS ON WHEELS
VIRGINIA FOUNDATION FOR COMMUNITY COLLEGE EDUCATION - 101 NORTH 14TH ST, 15TH FLOOR - RICHMOND, VA 23219	23-7004354	501(C)(3)	30,000.	0.			OPERATING FUND, RURAL VIRGINIA HORSESHOE INITIATIVE
WARWICK RIVER CHRISTIAN SCHOOL 252 LUCAS CREEK ROAD NEWPORT NEWS, VA 23602	54-0565003	501(C)(3)	15,390.	0.			YDOE SCHOLARSHIPS
WORLD RESOURCES GROUP 456 MYERS AVE HARRISONBURG, VA 22801	65-0970260	501(C)(3)	182,000.	0.			GENERAL MINISTRY, SPONSORSHIP, & GENERAL SUPPORT
YOUNG LIFE INTERNATIONAL P O BOX 7053 ARLINGTON, VA 22207	84-0385934	501(C)(3)	10,500.	0.			RESTRICTED FOR X2178 RAMSEY & GENERAL SUPPORT
BIG BROTHERS BIG SISTERS OF ROCKINGHAM COUNTY - 225 N. HIGHT ST, SUITE 1 - HARRISONBURG, VA 22802	51-0209104	501(C)(3)	44,486.	0.			GENERAL SUPPORT, YOUNG WOMEN'S LEADERSHIP PROJECT
DAYTON UNITED METHODIST CHURCH 215 ASHBY ST DAYTON, VA 22821	54-1304918	501(C)(3)	27,000.	0.			GENERAL SUPPORT
ROCKINGHAM COUNTY FAIR ASSOCIATION 4808 S. VALLEY PIKE HARRISONBURG, VA 22801	54-0580300	501(C)(3)	6,000.	0.			POULTRY PAVILION, FARM CROPS/HORTICULTURE PROJECT
THE KENNEDY CENTER 2700 F. STREET, EDUCATION DIVISION WASHINGTON, DC 20566	53-0245017	501(C)(3)	5,000.	0.			HARRISONBURG ANY GIVEN CHILD

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Schedule I (Form 990) **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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UNITED WAY OF FRONT ROYAL - WARREN COUNTY - 128 N. ROYAL AVE - FRONT ROYAL, VA 22630	54-0741011	501(C)(3)	15,505.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**THE COMMUNITY FOUNDATION OF HARRISONBURG  
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Schedule I (Form 990) (2015) **54-1920746** Page **2**

**Part III** Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

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

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

**PART I, LINE 2:**

GRANTS ARE ISSUED PRIMARILY TO LOCAL 501(C)(3) ORGANIZATIONS WITH A DETAILED LIST OF RESTRICTIONS ON THE USE OF THE FUNDS AND WITH A CLEAR LANGUAGE RESTRICTING THE PROVISION OF BENEFITS, GOODS, OR SERVICES TO A DONOR IN CONNECTION WITH A GRANT FROM THE COMMUNITY FOUNDATION. THE FOUNDATION MAINTAINS A CLOSE RELATIONSHIP WITH NONPROFITS ORGANIZATIONS TO ENSURE GRANTS FUNDS ARE USED APPROPRIATELY AND IN COMPLIANCE WITH APPLICABLE REGULATIONS AND DONOR RESTRICTIONS.

THE COMMUNITY FOUNDATION OF HARRISONBURG  
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Schedule I (Form 990)

**Part IV** Supplemental Information

PART II, LINE 1, COLUMN (H):

(H) PURPOSE OF GRANT OR ASSISTANCE: RESTRICTED: DESIGNATED ITEMS AS  
DIRECTED IN LETTER, ADULT RECLINER, PEDESTAL TABLE, 2 SENACALM BLANKET &  
PADS, & GENERAL SUPPORT

(H) PURPOSE OF GRANT OR ASSISTANCE: HARRISONBURG-ROCKINGHAM COUNTY AREA  
CARE, COMPASSIONATE FUND, GENERAL SUPPORT, NURSING SCHOLARSHIPS

(H) PURPOSE OF GRANT OR ASSISTANCE: DAYTON ALUMNI SCHOLARSHIP FUND,  
PLECKER SCHOLARSHIP, ANNE HUGHES VISITING ARTIST SERIES, HILL  
SCHOLARSHIP, GLOBAL CITIZENSHIP PROJECT

(H) PURPOSE OF GRANT OR ASSISTANCE: GENERAL SUPPORT, ANNUAL DISTRIBUTION  
GRANT, 638 VIRGINIA AVENUE PROJECT, BANK FROM THE BRINK - AFFORDABLE HOME  
RENOVATION

(H) PURPOSE OF GRANT OR ASSISTANCE: IN HONOR OF AEI SCHOLARS WHO ARE  
MAKING A DIFFERENCE IN DISSEMINATING CONSERVATIVE PRINCIPLES.

(H) PURPOSE OF GRANT OR ASSISTANCE: ANNUAL FUND, STUDENT FOCUS COMMUNITY  
IMPROVEMENT, CAPITAL CAMPAIGN, EDUCATIONAL SCHOLARSHIPS, ENACTUS PROGRAM,  
GIRLS EMBRACING TECHNOLOGY

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532291  
04-01-16

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2015**

Open To Public Inspection

Department of the Treasury  
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization **THE COMMUNITY FOUNDATION OF HARRISONBURG & ROCKINGHAM COUNTY** Employer identification number **54-1920746**

<b>Part I</b>		<b>Types of Property</b>			
	(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	181	3,441,415	AVERAGE HI/LOW PRICE
10	Securities - Closely held stock				
11	Securities - Partnership, LLC, or trust interests				
12	Securities - Miscellaneous				
13	Qualified conservation contribution - Historic structures				
14	Qualified conservation contribution - Other				
15	Real estate - Residential				
16	Real estate - Commercial				
17	Real estate - Other				
18	Collectibles				
19	Food inventory				
20	Drugs and medical supplies				
21	Taxidermy				
22	Historical artifacts				
23	Scientific specimens				
24	Archeological artifacts				
25	Other ▶ ( NOTE RECEIVAB )	X	1	289,703	FMV
26	Other ▶ ( )				
27	Other ▶ ( )				
28	Other ▶ ( )				

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

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) (2015)





**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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2015**

Open to Public  
Inspection

Name of the organization

THE COMMUNITY FOUNDATION OF HARRISONBURG  
& ROCKINGHAM COUNTY

Employer identification number  
54-1920746

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

THE FORM 990 IS POSTED TO A SECURE WEB PORTAL FOR REVIEW & COMMENTS BY THE  
BOARD OF DIRECTORS PRIOR TO FILING.

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

THE FOUNDATION MONITORS THE POTENTIAL AND ACTUAL CONFLICTS OF INTEREST. THE  
EXECUTIVE DIRECTOR AND CHAIR OF THE BOARD SPEAK WITH APPROPRIATE  
INDIVIDUALS AND TAKES NECESSARY ACTION WHEN A CONFLICT SURFACES.

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

ALL SALARY REVIEWS ARE CONDUCTED BY PERSONS AT LEAST ONE LEVEL HIGHER THAN  
THE PERSON IN QUESTION. MUCH COMPARATIVE AND BENCH MARK DATA IS OBTAINED  
FROM THE COUNCIL ON FOUNDATIONS. THE EXECUTIVE DIRECTOR'S PERFORMANCE AND  
SALARY IS REVIEWED ANNUALLY BY A COMMITTEE OF THE BOARD OF DIRECTORS. ALL  
COMPENSATION PACKAGES ARE CALIBRATED TO LOCAL CONDITIONS.

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

THE ORGANIZATION MAKES ITS FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC VIA  
THE ORGANIZATION'S WEBSITE. ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST  
POLICY, AND FINANCIAL STATEMENTS ARE ALSO AVAILABLE UPON REQUEST.

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

INVESTMENT INCOME AGENCY FUNDS	-50,507.
AMOUNTS RECEIVED FOR AGENCY ACCOUNTS	-573,101.
GRANTS MADE FROM AGENCY ACCOUNTS	910,005.

ROUNDING 1.

Name of the organization THE COMMUNITY FOUNDATION OF HARRISONBURG & ROCKINGHAM COUNTY	Employer identification number 54-1920746
---------------------------------------------------------------------------------------------	----------------------------------------------

TOTAL TO FORM 990, PART XI, LINE 9	286,398.
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FORM 990, PART XII, LINE 2C:

THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

**SCHEDULE R (Form 990)** **Related Organizations and Unrelated Partnerships**

2015  
Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization: **THE COMMUNITY FOUNDATION OF HARRISONBURG & ROCKINGHAM COUNTY**  
Employer identification number: **54-1920746**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
THE VALLEY RESPONDS, LLC PO BOX 1068 HARRISONBURG, VA 22803	RELIEF WORK	VIRGINIA	0.	0.	0. SOLE MEMBER/MANAGER
SHOWKER MEMORIAL GARDENS, LLC - 20-0726547 PO BOX 1068 HARRISONBURG, VA 22803	MANAGE HISTORIC CEMETERY	VIRGINIA	0.	31,450.	0. SOLE MEMBER/MANAGER
TCF HOLDING, LC PO BOX 1068 HARRISONBURG, VA 22803	HOLD REAL ESTATE/PRIVATE STOCK	VIRGINIA	1,042.	0.	0. SOLE MEMBER/MANAGER
EASTHAM, LLC PO BOX 1068 HARRISONBURG, VA 22803	REAL ESTATE HOLDING COMPANY	VIRGINIA	0.	0.	0. SOLE MEMBER/MANAGER

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

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

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

Schedule R (Form 990) 2015

**THE COMMUNITY FOUNDATION OF HARRISONBURG  
& ROCKINGHAM COUNTY**

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Schedule R (Form 990) 2015 **THE COMMUNITY FOUNDATION OF HARRISONBURG**  
**& ROCKINGHAM COUNTY**

**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		
<b>b</b> Gift, grant, or capital contribution to related organization(s)		
<b>c</b> Gift, grant, or capital contribution from related organization(s)		
<b>d</b> Loans or loan guarantees to or for related organization(s)		
<b>e</b> Loans or loan guarantees by related organization(s)		
<b>f</b> Dividends from related organization(s)		
<b>g</b> Sale of assets to related organization(s)		
<b>h</b> Purchase of assets from related organization(s)		
<b>i</b> Exchange of assets with related organization(s)		
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s)		
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s)		
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s)		
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s)		
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		
<b>o</b> Sharing of paid employees with related organization(s)		
<b>p</b> Reimbursement paid to related organization(s) for expenses		
<b>q</b> Reimbursement paid by related organization(s) for expenses		
<b>r</b> Other transfer of cash or property to related organization(s)		
<b>s</b> Other transfer of cash or property from related organization(s)		

**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
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

**THE COMMUNITY FOUNDATION OF HARRISONBURG  
& ROCKINGHAM COUNTY**

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

**Part VII** Supplemental Information

Provide additional information for responses to questions on Schedule R (see instructions).

Lined area for providing supplemental information.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box  **X**
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.
- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

<b>Part II Additional (Not Automatic) 3-Month Extension of Time.</b> Only file the original (no copies needed).							
Enter filer's identifying number, see instructions							
<b>Type or print</b> <small>File by the due date for filing your return. See instructions.</small>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Name of exempt organization or other filer, see instructions. <b>THE COMMUNITY FOUNDATION OF HARRISONBURG &amp; ROCKINGHAM COUNTY</b></td> <td style="width: 30%;">Employer identification number (EIN) or <b>54-1920746</b></td> </tr> <tr> <td>Number, street, and room or suite no. If a P.O. box, see instructions. <b>P.O. BOX 1068</b></td> <td>Social security number (SSN)</td> </tr> <tr> <td colspan="2">City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>HARRISONBURG, VA 22803</b></td> </tr> </table>	Name of exempt organization or other filer, see instructions. <b>THE COMMUNITY FOUNDATION OF HARRISONBURG &amp; ROCKINGHAM COUNTY</b>	Employer identification number (EIN) or <b>54-1920746</b>	Number, street, and room or suite no. If a P.O. box, see instructions. <b>P.O. BOX 1068</b>	Social security number (SSN)	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>HARRISONBURG, VA 22803</b>	
Name of exempt organization or other filer, see instructions. <b>THE COMMUNITY FOUNDATION OF HARRISONBURG &amp; ROCKINGHAM COUNTY</b>	Employer identification number (EIN) or <b>54-1920746</b>						
Number, street, and room or suite no. If a P.O. box, see instructions. <b>P.O. BOX 1068</b>	Social security number (SSN)						
City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>HARRISONBURG, VA 22803</b>							

Enter the Return code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01		
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

**MELISSA MAYHEW, THE COMMUNITY FOUNDATION**  
**P.O. BOX 1068 - HARRISONBURG, VA 22803**

• The books are in the care of  **P.O. BOX 1068 - HARRISONBURG, VA 22803**  
 Telephone No.  **540-432-3863** Fax No.  **540-438-9589**

• If the organization does not have an office or place of business in the United States, check this box

• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ . If this is for the whole group, check this box  . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until MAY 15, 2017

5 For calendar year \_\_\_\_\_, or other tax year beginning JUL 1, 2015, and ending JUN 30, 2016

6 If the tax year entered in line 5 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

7 State in detail why you need the extension  
**ADDITIONAL TIME IS REQUESTED IN ORDER TO FILE A COMPLETE AND ACCURATE TAX RETURN.**

<b>8a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>8a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	<b>8b</b>	\$	0.
<b>c Balance due.</b> Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>8c</b>	\$	0.

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature  Title  **CPA** Date