



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. Applicant must pay the cost of the public hearing ad or their share if multiple applicants.

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 County

MAILING ADDRESS: P.O. Box 1068
Harrisonburg VA 22803

CONTACT PERSON AND PHONE: Rebecca Hill 540-432-3863

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. - attached #1

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

Name in which property is held	<u>TCF Holding, LC</u>			
Property address	<u>25 W. Water Street</u>			<u>Roof top</u>
Map identification number	<u>P1004233 026 B, 1D, 026 B 1DT</u>			<u>P1004234</u>
Taxes paid for the preceding three (3) years	<u>14000</u>	<u>0</u>	<u>0</u>	<u>\$278.10</u>
	<u>2021 13922.10</u>			
	<u>FY 22</u>			
Name in which property is held	_____			<u>Reviewed</u>
Property address	_____			<u>By</u>
Map identification number	_____			<u>KDR</u>
Taxes paid for the preceding three (3) years	_____	_____	_____	<u>CDR</u>
				<u>Treasurer</u>
				<u>Finance</u>
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 Harrisonburg/Rockingham Free Clinic
Account number 46874
Asset type and location address Medical Equipment / Computers / Office Equipment
Taxes paid for the preceding three (3) years ^{FY 22} 1372.75 0 0

was exempt until they closed Dec 2020

Name assessed FY23 value of tax is \$541.74
Account number _____
Asset type and location address _____
Taxes paid for the preceding three (3) years _____

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 #? 25-J-11
On what date was the exemption granted? May 14, 2018
How/By whom was the exemption granted? City of Harrisonburg
Karen Rose, Comm. of Rev.
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?
see attached #2
Reviewed confidential list for reasonableness; all are in line with salaries in the area. Karen Rose
5. What services does each director, officer, and employee render?
see attached #2
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. 100 %

8. What specific services does the organization provide for the common good of the public?
charitable giving services, endowment services for our community, grants to nonprofit organizations, annual scholarship awards, Excellence in Nonprofit Leadership, Great Community Give, Dolly Parton's Imagination Library

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, Reylan 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.

Reylan S. Hill
Signature

1-20-2022
Date

Executive Director
Title

Sandra K. D. Sylvester
Notary

SANDRA K. D. SYLVESTER
NOTARY PUBLIC
Commonwealth of Virginia
Reg. #331981

My commission expires: August 31, 2023

COPY

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

DEPARTMENT OF THE TREASURY

Date: DEC 01 2003

Employer Identification Number:
54-1920746

DLN:
17053277775013

HARRISONBURG ROCKINGHAM COMMUNITY
FOUNDATION
PO BOX 1068
HARRISONBURG, VA 22803

Contact Person:
L. WAYNE BOTHE ID# 31462

Contact Telephone Number:
(877) 829-5500

Public Charity Status:
170(b)(1)(A)(vi)

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.

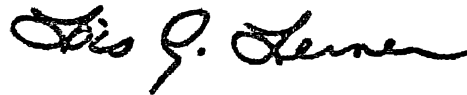
Based on our records and on the information you submitted, we are pleased to confirm that you are exempt under section 501(c)(3) of the Code, and you are classified as a public charity under the Code section listed in the heading of this letter.

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.

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

Name changed in 2004 to The Community Foundation of Harrisonburg and Rockingham County, see approval of IRS below.

Letter 1050 (DO/CG)

OGDEN 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 _____

**AMENDED AND RESTATED OPERATING AGREEMENT OF
TCF HOLDING, LC**

THIS AMENDED AND RESTATED OPERATING AGREEMENT of TCF HOLDINGS, LC is entered into effective as of May 7, 2008, by and between TCF HOLDINGS, LC ("Company") and THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM COUNTY ("Member," which term shall also mean the successor to the ownership interest of the named initial owner and any additional Members admitted hereunder), which agree to operate a limited liability company under the following terms and conditions:

1. **FORMATION AND TERM**

1.1. *Formation.*

The Company was issued its Certificate of Organization by the State Corporation Commission of Virginia on October 11, 2006, and began operating business on that same date.

1.2. *Term.*

The term of the Company began upon the issuance of its Certificate of Organization by the State Corporation Commission of Virginia and shall continue until terminated in accordance with this Agreement.

2. **DEFINITIONS.**

The following terms used in this Agreement shall (unless otherwise expressly provided herein or unless the context otherwise requires) have the following respective meanings:

"*Act*" shall mean the Virginia Limited Liability Company Act as set forth in the Code of Virginia, as it may be amended or superseded from time to time.

"*Agreement*" shall mean this Operating Agreement, as originally executed and as amended from time to time, as the context requires.

"*Company*" shall mean TCF HOLDINGS, LC, the limited liability company organized and existing under this Agreement.

"*Interest*" shall mean the ownership interest of a member in the Company at any particular time, including the right of the Member to any and all benefits to which the Member is entitled and obligations to which it is subject under the Agreement.

"Member" shall mean THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM COUNTY, and any person that becomes an additional or substituted Member under this Agreement.

3. ***NAME, OFFICE OF COMPANY AND REGISTERED AGENT.***

3.1. *Name.*

The name of the Company is TCF HOLDINGS, LC. The business of the Company may be conducted under such trade or fictitious names as the Member may determine.

3.2. *Office of the Company.*

The principal office of the Company, at which the records required to be maintained by the Company under the Act shall be kept, shall be at 311 South Main Street, Harrisonburg, Virginia, or such other place as the Member shall determine.

3.3. *Registered Agent.*

The Company's agent for service of process shall be Phillip J. Stone, Jr., Esquire, 250 East Market Street, Suite A, Harrisonburg, Virginia, 22802, or such other person as the Member may designate.

4. ***PURPOSE OF THE COMPANY.***

The Company shall operate on a not-for-profit basis, and exclusively for religious, charitable, educational, and historical purposes. The purpose of the Company is to engage in any lawful business activity which may be performed by a limited liability company under the laws of the Commonwealth of Virginia, including, without limitation, (a) holding real property, tangible personal property, and intangible assets (such as closely held stock), (b) conducting investment activities, such as (i) acquiring assets by capital contribution, (ii) owning, leasing, selling, exchanging, replacing, maintaining, and preserving certain real property, and (iii) otherwise dealing with and performing any acts in connection with such property. Notwithstanding the foregoing, it is provided that

(a) no part of the net earnings of the Company shall inure to the benefit of, or be distributed to, its officers, directors, or other private persons, except that the Company 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 Company 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 Company 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 Company shall not carry on any other activities not permitted to be carried on (i) by a limited liability company operating exclusively for charitable, religious, and educational purposes within the meaning of Section 501(c)(3) of the Code, or (ii) by a limited liability company, contributions to which are deductible under Section 170(c)(2) of the Code.

5. ***MEMBERS, INTERESTS AND CAPITAL.***

5.1. *Members, Interests and Initial Capital Contributions.*

The value of the member's contributed capital is set forth in the Company's financial records maintained at its principal office. In exchange for its capital contribution, the Member shall receive a 100% Interest in the Company.

5.2. *Additional Capital.*

The Member shall not be required to make any additional capital contributions to the Company, though it may choose to do so.

6. ***DISTRIBUTIONS.***

The Company may make distributions at such time or times as the Member in its sole discretion may determine, subject to any restrictions that may apply to distributions by (i) a limited liability company operating exclusively for charitable, religious, and educational purposes within the meaning of Section 501(c)(3) of the Code, or (ii) by a limited liability company, contributions to which are deductible under Section 170(c)(2) of the Code.

7. ***MANAGEMENT.***

7.1. *Member-Managed.*

The Company's business shall be managed by the Member, The Community Foundation of Harrisonburg and Rockingham County. The Member may at any time select or appoint a Manager.

7.2. *Management.*

The Member shall have the exclusive right to manage the business of the Company and to make all decisions regarding the business of the Company, including the power to purchase or sell assets, and to borrow money, on behalf of the

Company. The Member may delegate prescribed functions to any employee, agent or consultant.

7.3. *Execution of Documents.*

(a) Any instrument may be executed and delivered on behalf of the Company by the Member, including any deed, deed of trust, note or other evidence of indebtedness, lease agreement, security agreement, financing statement, contract of sale, or other instrument purporting to convey or encumber, in whole or in part, any or all of the assets of the Company, at any time held in its name, or any receipt or compromise or settlement agreement with respect to the accounts receivable and claims of the Company; and no other signature shall be required for any such instrument to be valid, binding and enforceable against the Company in accordance with its terms. All persons may rely thereon and shall be exonerated from any and all liability if they deal with the Member on the basis of documents approved and executed on behalf of the Company by the Member.

(b) Any person dealing with the Company or the Member may rely upon a certificate signed by the Member as to:

(i) the identity of the Member;

(ii) acts by the Member; or

(iii) any act or failure to act by the Company or as to any other matter whatsoever involving the Company or the Member.

8. ***INDEMNIFICATION AND EXCULPATION OF MEMBER.***

8.1. *Exculpation.*

The Member shall not be liable to the Company for or as a result of any act, omission or error in judgment that was taken, omitted or made by that Member in the exercise of its judgment in good faith and which act, omission or error does not constitute bad faith, fraud, willful misconduct or a knowing violation of the criminal law.

8.2. *Indemnification.*

The Member shall be indemnified and held harmless by the Company from any liability resulting from any act performed by it on behalf of the Company except for acts of bad faith, fraud, willful misconduct or a knowing violation of the criminal law.

9. ***ASSIGNMENT OF INTERESTS; SUBSTITUTION OF MEMBERS.***

9.1. The Member may dispose of all or any portion of its Interest. If the Member transfers its entire Interest, then the transferee shall be admitted as a

substituted Member upon completion of the transfer without further action and shall thereafter be the Member for purposes of this Agreement. If the Member transfers less than its entire Interest, then the transferee shall be admitted as a substituted Member with respect to the transferred Interest upon the written consent of the Member.

9.2. The Member may admit additional Members and determine the ownership interest and capital contribution of each.

9.3. Upon the admission of a second Member, the Agreement shall be revised to address the relative rights and obligations of the Members and the change of status for income tax purposes.

9.4. An additional Member shall be admitted only if (a) admission of such Additional Member is consented to by all Members holding membership Interests in the Company at the time such admission is sought, and (b) admission of such Additional Member will not invalidate or jeopardize the tax-exempt status of The Community Foundation of Harrisonburg and Rockingham County or of the Company.

10. ***DISSOLUTION OF THE COMPANY.***

The Company shall be dissolved upon the written declaration of the Member or the entry of a judicial decree of dissolution. Upon an event causing dissolution of the Company, the Member shall wind up the Company's affairs. After paying or providing for the payment of all Company debts, the proceeds of sale shall be distributed to the Member. If the Member determines that an immediate sale would be financially inadvisable, the Member may defer sale of the Company assets for a reasonable time, or distribute the assets in kind.

Alternatively, if at the time of dissolution and winding up, the Member no longer qualifies as an exempt organization under Section 501(c)(3) of the Internal Revenue Code, then the Member shall, after making provision for the payment of all of the liabilities of the Company, distribute all of the assets of the Company to such fund, foundation or other organization, or more than one organization, organized and operated exclusively for charitable, religious, literary, scientific or educational purposes as shall at the time qualify as an exempt organization or organizations under Section 501(c)(3) of the Internal Revenue Code. Any such assets not so disposed of shall be disposed of by the Court in the city or county in which the principal office of the Corporation is then located exclusively for such purposes or to such organization or organizations as such Court shall determine which are organized and operated exclusively for such purposes.

11. ***AMENDMENT.***

Amendment of this Agreement shall require the written consent of the Member.

12. **MISCELLANEOUS PROVISIONS**

12.1. Unless the context requires, terms used and not defined in this Agreement shall have the same definitions as set forth in the Virginia Limited Liability Company Act as set out in Title 13.1, Chapter 12 of the Code of Virginia of 1950, as amended.

12.2. Except as herein otherwise provided to the contrary, this Agreement shall be binding upon and inure to the benefit of the parties signatory hereto, their personal representatives, successors, and assigns. If any of the terms of this Agreement are determined to be non-binding or otherwise unenforceable, the remainder of the Agreement's terms shall remain in full force and effect to the extent permitted by law.

12.3. This Agreement plus schedules and addendums represent the entire agreement between the Member and the Company.

12.4. This Agreement shall be governed by the laws of the Commonwealth of Virginia, without giving effect to its choice of rules or laws.

12.5. Pursuant to Section 301.7701-2A and -3 of the Treasury Regulations, as amended, the Company shall be considered a "Disregarded Entity" for tax purposes and therefore it shall have as its tax identification number, the number of its Sole Member, The Community Foundation of Harrisonburg and Rockingham County. However, should the Company have two or more Members, the Member intends that the Company be classified as a partnership for federal income tax purposes and this Agreement shall be interpreted accordingly. If the Company has only one Member, then the Member intends that the Company be classified as a sole proprietorship.

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

THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM COUNTY

By: *Ellen H. Brodersen*
Name: *Ellen H. Brodersen*
Title: *President*

ACCEPT:

TCF HOLDINGS, LC

By: *Michael E. Fowl* Exec. Director for The Community Foundation
of Harrisonburg & Rockingham County
Its *Member/Manager*
Title *Member/Manager*

COMMONWEALTH OF Virginia
CITY OF HARRISONBURG, to-wit:

The foregoing Operating Agreement was executed and acknowledged before me, a Notary Public for the Commonwealth of Virginia at Large, this 7th day of May, 2008, by Ellen H. Brodersen, President of The Community Foundation of Harrisonburg and Rockingham County and Sole Member of TCF Holding, LC.

My commission expires: 7/31/08

James S. Mohr

Notary Public

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

In Witness whereof, I have hereunto set my hand this 22nd day of July,
2020

Patricia Davidson
Corporate Secretary, The Community Foundation of Harrisonburg and Rockingham County

**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 five (5) members: the current Chair, Vice Chair, Secretary, Treasurer and the Immediate Past Chair 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
Restated: February 15, 2017

Approved at a regular meeting of the Board of Directors on February 15, 2017

Corporate Secretary *Dana Ann Harper*

**THE COMMUNITY FOUNDATION OF
HARRISONBURG AND ROCKINGHAM COUNTY
AND ITS SUBSIDIARIES**

CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2020



ASSURANCE, TAX & ADVISORY SERVICES

**THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM
COUNTY AND ITS SUBSIDIARIES**

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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
The Community Foundation of Harrisonburg and Rockingham County and Its Subsidiaries

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of The Community Foundation of Harrisonburg and Rockingham County and its Subsidiaries (the Foundation), which comprise the consolidated statements of financial position as of June 30, 2020 and 2019, the related consolidated statements of activities, functional expenses, and cash flows for the years then ended and the related notes to the consolidated financial statements (collectively, the financial statements).

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Foundation's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Community Foundation of Harrisonburg and Rockingham County and its Subsidiaries as of June 30, 2020 and 2019, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

PB Mares, LLP

Harrisonburg, Virginia
January 26, 2021

CONSOLIDATED FINANCIAL STATEMENTS

**THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM
COUNTY AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
June 30, 2020 and 2019**

	2020	2019
ASSETS		
Cash and cash equivalents	\$ 6,363,231	\$ 5,277,430
Pledges receivable, net of present value discount	136,963	706,205
Notes receivable	271,342	294,725
Prepaid expenses and other assets	28,281	23,950
Property held for sale	390,000	-
Investments	45,999,422	44,909,334
Beneficial interest in charitable remainder trust	46,233	47,319
Assets held in trust under split-interest agreement	434,165	459,291
Property and equipment, net	1,022,005	1,041,825
Total assets	\$ 54,691,642	\$ 52,760,079
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable	\$ 37,179	\$ 24,284
Grants payable	-	1,750
Liabilities under split-interest agreements	260,671	279,506
Agency obligations	8,434,697	8,800,174
Total liabilities	8,732,547	9,105,714
Net Assets:		
Without donor restriction:		
Controlling interest	45,331,063	42,423,049
Noncontrolling interest	-	3,282
	45,331,063	42,426,331
With donor restriction:	628,032	1,228,034
Total net assets	45,959,095	43,654,365
Total liabilities and net assets	\$ 54,691,642	\$ 52,760,079

**THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM
COUNTY AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF ACTIVITIES
Years Ended June 30, 2020 and 2019**

	2020	2019
Change in Net Assets Without Donor Restrictions		
Revenue, gains and other support:		
Total contributions	\$ 5,826,615	\$ 9,989,122
Less amounts received for agency accounts	(260,319)	(590,700)
Interest on notes receivable	5,203	6,364
	<u>5,571,499</u>	<u>9,404,786</u>
Contributions		
Investment income, net of expenses	1,701,607	2,787,639
Investment income allocated to agency accounts	(242,169)	(562,052)
	<u>1,459,438</u>	<u>2,225,587</u>
Investment gain		
Other income	103,806	101,459
Net assets released through expiration of time restrictions	613,657	1,405,133
	<u>717,463</u>	<u>1,506,592</u>
Net other support		
Total revenue, gains and other support	<u>7,748,400</u>	<u>13,136,965</u>
Expenses:		
Program services:		
Total grants	5,063,889	6,899,370
Less grants made from agency accounts	(797,885)	(1,084,871)
Other community support	297,391	227,713
Program services	<u>4,563,395</u>	<u>6,042,212</u>
General and administrative	274,796	281,989
Less agency administrative fees	(70,080)	(69,572)
Fundraising	72,275	72,277
	<u>4,840,386</u>	<u>6,326,906</u>
Total expenses		
Noncontrolling interest in the activities of Eastham, LLC	(3,282)	(187)
Increase in net assets without donor restrictions	<u>2,904,732</u>	<u>6,809,872</u>

**THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM
COUNTY AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF ACTIVITIES (Continued)
Years Ended June 30, 2020 and 2019**

	2020	2019
Change in Net Assets With Donor Restrictions:		
Interest on notes receivable	\$ 442	\$ -
Change in value of charitable lead trusts	-	822
Change in value of charitable remainder trust	6,604	(10,667)
Change in present value discount on long-term pledges	6,609	8,689
Net assets released through expiration of time restrictions	(613,657)	(1,405,133)
Decrease in net assets with donor restrictions	(600,002)	(1,406,289)
Change in net assets	2,304,730	5,403,583
Net Assets, beginning of year	43,654,365	38,250,782
Net Assets, end of year	\$ 45,959,095	\$ 43,654,365

THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM COUNTY AND ITS SUBSIDIARIES

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2020**

	Program	General and Administrative	Fundraising	Total
Grant disbursements	\$ 4,266,004	\$ -	\$ -	\$ 4,266,004
Agency fund expenditures	797,885	70,080	-	867,965
Salaries	176,395	80,360	45,541	302,296
Professional fees	807	65,061	208	66,076
Employee benefits	28,119	10,685	6,451	45,255
Depreciation and amortization	19,244	8,767	4,968	32,979
FIMS fees	15,236	6,941	3,933	26,110
Maintenance	22,756	-	-	22,756
Utilities	5,321	2,424	1,374	9,119
IT services	8,758	3,990	2,261	15,009
Events	11,462	-	1,573	13,035
Insurance package	-	9,033	-	9,033
Dues and membership	3,311	1,509	855	5,675
Other	305	5,045	-	5,350
Software	2,869	1,307	741	4,917
Marketing media	-	-	3,644	3,644
Equipment purchases	-	3,345	-	3,345
Staff development	997	454	258	1,709
License and permits	-	1,700	-	1,700
Print and photocopy	-	1,661	-	1,661
Postage and delivery	925	421	239	1,585
Supplies	886	403	229	1,518
Meals	-	734	-	734
Staff mileage	-	538	-	538
Board	-	338	-	338
Publications	-	-	-	-
	<u>5,361,280</u>	<u>274,796</u>	<u>72,275</u>	<u>5,708,351</u>
Less agency fund activity	(797,885)	(70,080)	-	(867,965)
Total functional expenses	<u>\$ 4,563,395</u>	<u>\$ 204,716</u>	<u>\$ 72,275</u>	<u>\$ 4,840,386</u>

THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM COUNTY AND ITS SUBSIDIARIES

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
Year Ended June 30, 2019**

	Program	General and Administrative	Fundraising	Total
Grant disbursements	\$ 5,814,499	\$ -	\$ -	\$ 5,814,499
Agency fund expenditures	1,084,871	69,572	-	1,154,443
Salaries	136,893	91,542	42,895	271,330
Professional fees	592	46,189	185	46,966
Employee benefits	22,230	11,818	6,599	40,647
Depreciation and amortization	16,163	10,948	5,130	32,241
FIMS fees	12,790	8,553	4,008	25,351
Maintenance	20,843	-	-	20,843
Utilities	6,475	3,993	1,872	12,340
IT services	4,326	2,893	1,356	8,575
Events	1,389	-	-	1,389
Insurance package	-	9,308	-	9,308
Dues and membership	1,811	1,211	568	3,590
Other	-	7,037	-	7,037
Software	1,170	783	367	2,320
Marketing media	-	-	8,411	8,411
Equipment purchases	-	9,147	-	9,147
Staff development	676	452	212	1,340
License and permits	-	450	-	450
Print and photocopy	-	2,289	-	2,289
Postage and delivery	786	526	244	1,556
Supplies	1,372	918	430	2,720
Meals	-	2,071	-	2,071
Staff mileage	-	566	-	566
Board	-	1,221	-	1,221
Publications	197	502	-	699
	7,127,083	281,989	72,277	7,481,349
Less agency fund activity	(1,084,871)	(69,572)	-	(1,154,443)
Total functional expenses	\$ 6,042,212	\$ 212,417	\$ 72,277	\$ 6,326,906

**THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM
COUNTY AND ITS SUBSIDIARIES**

**CONSOLIDATED STATEMENTS OF CASH FLOWS
Years Ended June 30, 2020 and 2019**

	2020	2019
Cash Flows from Operating Activities:		
Change in net assets	\$ 2,304,730	\$ 5,403,583
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation and amortization	32,979	32,241
(Gain) loss on investments	500,231	(1,663,335)
Change in value of charitable lead trusts	-	(822)
Change in value of charitable remainder trusts, net	7,377	(9,938)
Change in present value discount on long-term pledges	(6,609)	(8,689)
Noncash contributions, including securities, net of related charges	(2,371,608)	(6,529,115)
Decrease (increase) in:		
Pledges receivable	575,851	1,359,408
Accrued interest	(442)	562
Prepaid expenses and other assets	(394,331)	15,325
Increase (decrease) in:		
Accounts payable	12,895	13,290
Grants payable	(1,750)	1,750
Net cash provided by (used in) operating activities	659,323	(1,385,740)
Cash Flows from Investing Activities:		
Charitable lead trust distributions	-	39,150
Purchase of property and equipment	(13,159)	-
Proceeds from notes receivable	23,825	26,056
Proceeds from sale of investments	12,561,167	11,206,865
Purchase of investments	(11,779,878)	(16,141,280)
Net cash provided by (used in) investing activities	791,955	(4,869,209)
Cash Flows from Financing Activities:		
Net change in agency obligations	(365,477)	(1,691)
Net cash used in financing activities	(365,477)	(1,691)
Increase (decrease) in cash and cash equivalents	1,085,801	(6,256,640)
Cash and Cash Equivalents, beginning of year	5,277,430	11,534,070
Cash and Cash Equivalents, end of year	\$ 6,363,231	\$ 5,277,430
Supplemental Disclosure of Cash Flow Information:		
Investment gains allocated to agency funds	\$ 98,063	\$ 346,093
In-kind real estate contributions	391,000	-

THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM COUNTY AND ITS SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies

Nature of activities: The Community Foundation of Harrisonburg and Rockingham County (the Foundation) is a non-stock corporation and non-private foundation classified by the Internal Revenue Service (IRS) as tax exempt under Sections 501(c)(3) and 509(a)(1) of the Internal Revenue Code. The mission of the Foundation is to promote purposeful giving and active engagement in our community through the establishment and management of charitable funds. Funds are established or bequeathed by individuals and families within the community and disbursed to meet the needs of local charities and non-profits. Funds may also come from other foundations, nonprofit organizations and corporations. Substantially all contributed funds are pooled and managed by the Foundation.

Basis of accounting: The consolidated financial statements of the Foundation have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, other assets, payables, and other liabilities. Revenues and support are recognized when earned or promised and expenses are recognized when incurred.

Principles of consolidation: The consolidated financial statements present the consolidated financial position and the changes in net assets and cash flows of The Community Foundation of Harrisonburg and Rockingham County and Subsidiaries, The Valley Responds, LLC, Showker Memorial Gardens, LLC, TCF Holding, LC I, TCF Holding, LLC II, and Eastham, LLC. All significant transactions and accounts among the Foundation have been eliminated. The Foundation consolidates subsidiaries in which it holds, directly or indirectly, more than 50 percent of the voting rights or where it exercises control. All subsidiaries of the Foundation are wholly owned or controlled by the Foundation.

Support and revenue recognition: The Foundation reports contributions received in connection with its charitable component funds as contributions without donor restrictions, except for agency funds received, which are reported as a liability. The bylaws of the Foundation include a Variance Provision and Powers of Modification, giving the Board of Directors the power to vary the use of funds if a restriction expressed by a donor would result in use of funds contrary to the intent originally understood. Based on the Variance Provision, substantially all contributions received by the Foundation in connection with its charitable funds are reported as contributions without donor restrictions.

Contributions and grants received in connection with a specific capital purpose of the Foundation itself, not subject to the variance provision above, are reported as contributions with donor restrictions until the requirements of the donor or grantee have been satisfied through expenditures for the specified purpose or program or through the passage of time.

Receivables (pledges, notes, and property receivable) and investments subject to split interest agreements are reported as contributions with donor restrictions until received or matured. As resources are realized for use by the Foundation, these contributions with donor restrictions are reclassified to contributions without donor restrictions and reported in the consolidated statements of activities as net assets released from restrictions.

Promises to give are recognized as revenue when the unconditional pledge is received from a donor.

Contributions of donated noncash assets are recorded at their fair values in the period received.

THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM COUNTY AND ITS SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Cash and cash equivalents: The Foundation considers cash in demand deposits, money market accounts and other highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents. The Foundation maintains its demand deposits in federally insured accounts and employs an automated sweep feature to avoid exceeding insured limits. Money market accounts, pooled accounts and brokered cash balances may, at times, exceed federally insured limits. However, the Foundation does not believe it is subject to any significant credit risk as a result of these deposits.

Notes receivable: Notes receivable are carried at their estimated collectible amounts. Receivables are periodically evaluated for collectability based on past collection history and their current financial condition. Provisions for losses are determined based on these criteria as well as past loss history and current economic conditions. Notes receivable are primarily from estate gifts where the Foundation is a beneficiary of the estate of donor. Notes receivable are presented at their net realized value as evaluated by management at year end. Interest on notes receivable is calculated using the simple interest method on principal amounts outstanding.

Investments: Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statements of financial position. Net unrealized and realized gains or losses are reflected in the statements of activities.

Fixed income securities are valued using a computerized pricing service or, for less actively traded issues, by utilizing a yield-based matrix system.

Purchases and sales of securities are recorded on a trade date basis; dividends are recorded as of the ex-dividend date, and interest income is recorded on an accrual basis. Realized and unrealized gains and losses are reflected in the accompanying consolidated statements of activities. See Note 6 for additional information about the determination of fair value.

Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and such changes could materially affect the amounts reported in the consolidated statements of financial position.

Property and equipment, net: The Foundation property and equipment consists of buildings and improvements and website, carried at cost, less accumulated depreciation and amortization. Assets costing in excess of \$5,000 with a useful life of more than one year are capitalized. Depreciation and amortization are computed by the straight-line method over the estimated useful lives ranging from 15 – 30 years.

Agency obligations: The Foundation accepts assets from unaffiliated nonprofit organizations that name themselves or their affiliates as the beneficiaries of the funds created. The Foundation maintains legal ownership of agency funds, and as such, continues to report the funds as assets of the Foundation. However, in accordance with accounting principles generally accepted in the United States of America, a liability has been established for the fair value of the funds and no contribution revenue recognized for the period in which the agency funds are received.

THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM COUNTY AND ITS SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1. Nature of Activities and Significant Accounting Policies (Continued)

Assets held in trust under split interest agreements: The Foundation is trustee for one charitable remainder unitrust. Assets funding the trust are held in a separate investment account and monitored by the Foundation Investment Committee. They are carried at their fair values and identified separately in the consolidated statements of financial position.

Grants: Grants are recorded as expenses when they are approved by the Board for payment.

Income taxes: The Foundation is exempt from federal income taxes under Section 501(c)(3) and 509(a)(1) of the Internal Revenue Code and has been determined to be an exempt charity which qualifies donations to the Foundation as charitable contributions for tax purposes. However, the Foundation may be subject to unrelated business tax on certain types of income.

The Foundation adopted the provisions of accounting for uncertainty in income tax positions as required by the *Income Taxes Topic* of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC); 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. Returns from the 2017 fiscal year through the current year remain open to examination.

Functional allocation of expenses: The costs of providing support to local charities and non-profits have been summarized on a functional basis in the consolidated statements of activities as program expenses. Certain costs have been allocated among the programs and supporting services on the basis of the activity benefited.

Estimates and assumptions: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues, gains and other support and expenses. Actual results could differ from those estimates.

Adoption of accounting standard: During the year ended June 30, 2020, the Foundation adopted ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and Accounting Guidance for Contributions received and Contributions Made*, which clarifies and improves guidance about whether a transfer of assets is an exchange transaction or a contribution. The amendments in this ASU provide a more robust framework to determine when a transaction would be accounted for as a contribution under Subtopic 958-605 or as an exchange transaction accounted for under other guidance (for example, Topic 606). The amendments also provide additional guidance about how to determine whether a contribution is conditional or unconditional. The Foundation's management determined that the adoption of this guidance did not result in any changes to existing revenue recognition policies.

Subsequent events: Subsequent events have been evaluated through January 26, 2021, which was the date the consolidated financial statements were available to be issued.

THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM COUNTY AND ITS SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 2. Liquidity and Availability

Financial assets and liquidity resources available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, consist of the following at June 30, 2020:

Financial Assets

Cash and cash equivalents	\$ 6,363,231
Pledges receivable, due within one year	30,852
Notes receivable, due within one year	30,033
Endowment spending policy appropriations	1,085,125
Total financial assets and liquidity resources available within one year	<u><u>\$ 7,509,241</u></u>

Withdrawal requests from funds held under agency accounts and in donor advised funds are satisfied from invested resources specifically allocated to such accounts.

Note 3. Cash and Cash Equivalents

Cash and cash equivalents consisted of the following at June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Checking and savings accounts	\$ 1,006,589	\$ 1,078,090
Money market funds	5,356,642	2,865,625
U.S. Treasury bill	-	1,333,715
	<u>\$ 6,363,231</u>	<u>\$ 5,277,430</u>

Note 4. Pledges Receivable

Pledges receivable as of June 30, 2020 and 2019 were expected to be collected in the following periods:

	<u>2020</u>	<u>2019</u>
One year or less	\$ 30,852	\$ 575,852
Between one and five years	123,408	123,408
More than five years	-	30,852
	<u>154,260</u>	<u>730,112</u>
Less present value discount (at a rate of 4.10%)	<u>(17,297)</u>	<u>(23,907)</u>
	<u><u>\$ 136,963</u></u>	<u><u>\$ 706,205</u></u>

THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM COUNTY AND ITS SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 5. Notes Receivable

On September 23, 2015, the Foundation was assigned, as part of its beneficiary interest in the estate of a donor, a promissory note with a principal balance on the date of assignment of \$289,703. The promissory note is further collateralized by a deed of trust on real estate located in Rockingham County, Virginia and bears interest at the rate of 3% per year. Payments of principal and interest in the amount of \$2,500 are due and payable on the sixth day of each month continuing through December 6, 2027. The promissory note had a principal balance of \$176,965 and \$199,262 as of June 30, 2020 and 2019, respectively.

On December 14, 2017, TCFHR was assigned a promissory note from the Town of Timberville to the Plains District American Legion Post 278 with principal balance on the date of assignment of \$200,000. The promissory note was further collateralized by a deed of trust on real estate located in Rockingham County, Virginia and bears no interest. Annual payments of principal in the amount of \$5,000 are due and payable on the 1st day of December continuing through December 1, 2056. TCFHR valued the promissory note based on the net present value of anticipated cash flows, discounted at a rate of 4.1%. It was valued at \$94,377 and \$95,463 as of June 30, 2020 and 2019, respectively.

Expected notes receivable maturities are as follows as of June 30, 2020.

Years Ending June 30,	Amount
2021	\$ 30,033
2022	30,795
2023	31,579
2024	32,388
2025	33,221
Thereafter	203,949
	<u>361,965</u>
Less present value discount (at a rate of 4.1%)	<u>(90,623)</u>
	<u>\$ 271,342</u>

Note 6. Fair Value Measurements and Disclosures

FASB ASC 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC 820 are described below:

- Level 1 – Valuations for assets and liabilities traded in active exchange markets, such as the New York Stock Exchange. Level 1 also includes U.S. Treasury and federal agency securities and federal agency mortgage-backed securities, which are traded by dealers or brokers in active markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

**THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM
COUNTY AND ITS SUBSIDIARIES**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 6. Fair Value Measurements and Disclosures (Continued)

Level 2 – Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or similar assets or liabilities.

Level 3 – Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer, or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

For the fiscal years ended June 30, 2020 and 2019, the application of valuation techniques applied to similar assets and liabilities was consistent. The following is a description of the valuation methodologies used for instruments measured at fair value. There have been no changes in the methodologies used at June 30, 2020 and 2019.

Mutual Funds and Equity Securities: Mutual funds and equity securities for which a quoted market price is available on an active market are classified as Level 1 in the fair value hierarchy.

Fixed Income Securities: Corporate and municipal bonds, along with other fixed income securities are priced by a computerized service using comparable sale prices or, for less actively traded issues, by utilizing a yield based matrix system.

Charitable Remainder Trusts: Charitable Remainder Trusts for which the Foundation is a remainder beneficiary and which are held in trust by an independent trustee are valued at the present value of the anticipated remainder interest of the trust based on the fair market value of the underlying securities in the trust, the payout rate to the income beneficiary of the trust, and the actuarial tables and interest rates prescribed by Section 7520 of the Internal Revenue Service Code. The present value of the anticipated remainder interest in the trust is valued as a Level 3 asset in the fair value hierarchy. Investments held in Charitable Remainder Trusts for which the Foundation functions as trustee and remainder beneficiary are included according to their classification in the fair value hierarchy, generally as Level 1.

THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM COUNTY AND ITS SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 6. Fair Value Measurements and Disclosures (Continued)

The tables below present the balances of investments measured at fair value on a recurring basis.

	Assets at Fair Value as of June 30, 2020			
	Level 1	Level 2	Level 3	Total
Equity Securities:				
Consumer Cyclical	\$ 835,293	\$ -	\$ -	\$ 835,293
Consumer Non-Cyclicals	1,326,135	-	-	1,326,135
Consumer Services	279,866	-	-	279,866
Business Services	228,199	-	-	228,199
Energy	429,128	-	-	429,128
Financial	3,294,222	-	-	3,294,222
Healthcare	2,260,458	-	-	2,260,458
Industrials	1,255,810	-	-	1,255,810
Information Technology	2,854,636	-	-	2,854,636
Materials	731,958	-	-	731,958
Telecom Services	555,427	-	-	555,427
Utilities	299,959	-	-	299,959
Unassigned	1,435	-	-	1,435
Fixed Income Securities:				
Corporate bonds:				
Short-term	-	547,923	-	547,923
Intermediate-term	-	1,626,972	-	1,626,972
Long-term	-	291,506	-	291,506
Government bonds:				
Intermediate-term	3,207,593	717,550	-	3,925,143
Long-term	940,231	-	-	940,231
Mutual Fund Bonds:				
Intermediate-term	1,606,630	-	-	1,606,630
Long-term	2,244,042	-	-	2,244,042
Mutual Fund:				
Large cap	19,124,947	-	-	19,124,947
Mid cap	1,387,765	-	-	1,387,765
Small cap	316,203	-	-	316,203
Real Estate Investment Trusts	69,699	-	-	69,699
Notes Receivable	-	-	271,342	271,342
Charitable Trusts	-	-	46,233	46,233
Total assets	\$ 43,249,636	\$ 3,183,951	\$ 317,575	\$ 46,751,162

THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM COUNTY AND ITS SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 6. Fair Value Measurements and Disclosures (Continued)

	Assets at Fair Value as of June 30, 2019			
	Level 1	Level 2	Level 3	Total
Equity Securities:				
Consumer Non-Cyclicals	\$ 1,235,911	\$ -	\$ -	\$ 1,235,911
Consumer Cyclicals	832,745	-	-	832,745
Consumer Services	284,996	-	-	284,996
Business Services	86,194	-	-	86,194
Energy	775,746	-	-	775,746
Financial	3,677,147	-	-	3,677,147
Healthcare	2,110,362	-	-	2,110,362
Industrials	1,348,519	-	-	1,348,519
Information technology	2,081,167	-	-	2,081,167
Materials	707,625	-	-	707,625
Telecom services	429,580	-	-	429,580
Utilities	279,435	-	-	279,435
Unassigned	52,829	-	-	52,829
Fixed Income Securities:				
Corporate bonds:				
Short-term	-	1,588,083	-	1,588,083
Intermediate-term	-	1,516,328	-	1,516,328
Long-term	-	427,937	-	427,937
Government bonds:				
Intermediate-term	-	1,347,786	-	1,347,786
Mutual Fund Bonds:				
Short-term	3,312,803	-	-	3,312,803
Intermediate-term	777,407	-	-	777,407
Long-term	2,042,110	-	-	2,042,110
Mutual Fund:				
Large cap	18,436,525	-	-	18,436,525
Mid cap	1,688,304	-	-	1,688,304
Small cap	270,217	-	-	270,217
Real Estate Investment Trusts	58,869	-	-	58,869
Notes Receivable	-	-	294,725	294,725
Charitable Trusts	-	-	47,319	47,319
Total assets	\$ 40,488,491	\$ 4,880,134	\$ 342,044	\$ 45,710,669

The changes in Level 3 assets measured at fair value on a recurring basis are summarized as follows:

	2020	2019
Balance, July 1	\$ 342,044	\$ 408,008
Charitable lead trust payments	-	(39,150)
Note receivable contributions	-	-
Note receivable payments	(23,825)	(26,618)
Change in value	(644)	(196)
Balance, June 30	\$ 317,575	\$ 342,044

THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM COUNTY AND ITS SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 6. Fair Value Measurements and Disclosures (Continued)

Quantitative Information About Level 3 Fair Value Measurements						
	Fair Value at June 30, 2020	Fair Value at June 30, 2019	Valuation Technique(s)	Unobservable Input	Range (Weighted Average)	
Charitable Remainder Trust	\$ 46,233	\$ 47,319	Present value of projected remainder interest	Contractual payments and life expectancy of income beneficiary Present value discount rate	Based on contractual payment terms as disclosed in Note 8 3.4%	
Note Receivable	176,965	199,262	Discounted cash flow	Contractual payments	Based on contractual payment terms as disclosed in Note 5	
Note Receivable	94,377	95,463	Discounted cash flow	Contractual payments Present value discount rate	Based on contractual payment terms as disclosed in Note 5 4.1%	

The following schedule summarizes the investment gains and their classification in the consolidated statements of activities at June 30, 2020 and 2019:

	2020	2019
Dividends	\$ 1,168,571	\$ 1,347,355
Interest	178,370	222,791
Net realized and unrealized gain	591,209	1,409,230
Custodial fees	(236,543)	(191,737)
Total investment income	1,701,607	2,787,639
Less amounts allocated to agency accounts:		
Dividends, interest and custodial fees	(128,502)	(147,605)
Net investment gain	(113,667)	(414,447)
Total investment income included in changes in net assets	\$ 1,459,438	\$ 2,225,587

THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM COUNTY AND ITS SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 7. Land, Buildings and Equipment

Land, buildings and equipment consist of the following at June 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Land	\$ 83,342	\$ 83,342
Land Improvements	19,522	19,522
Buildings	877,162	869,076
Equipment	114,567	109,700
Phone System	5,424	5,424
Website	22,103	22,103
	<u>1,122,120</u>	<u>1,109,167</u>
Less accumulated depreciation	<u>100,115</u>	<u>67,342</u>
	<u>\$ 1,022,005</u>	<u>\$ 1,041,825</u>

Note 8. Charitable Remainder Trust

The Foundation is named trustee on one charitable remainder trust. This charitable remainder trust provides for payment of distributions to designated beneficiaries of the lesser of trust income or 5% of the fair market value of the assets as of the first day of each year over the beneficiaries' lives. At the end of the trust's term, the remaining assets are available for the Foundation's use.

Assets held in the charitable remainder trust were \$434,165 and \$459,291 at June 30, 2020 and 2019, respectively, and are reported at fair market value in investments. The present value of estimated future payments, calculated using a discount rate of 3.4% and applicable mortality table, was \$260,671 and \$279,506 at June 30, 2020 and 2019, respectively.

Note 9. Board Designated Quasi-Endowments

Endowment is a commonly used term to refer to resources that have been restricted by the donor or designated by the Board (quasi-endowment) that will be invested to provide future revenue to support the Foundation's activities.

The Foundation's endowment consists of approximately 49 individual funds established for a variety of purposes. Its endowment includes board designated quasi-endowment funds only. In accordance with accounting principles generally accepted in the United States of America, net assets associated with endowment funds, including funds designated by the governing board to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM COUNTY AND ITS SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 9. Board Designated Quasi-Endowments (Continued)

In accordance with Uniform Prudent Management of Institutional Funds Act as adopted by the Commonwealth of Virginia (UPMIFA-VA), the Foundation considers the following factors in making a determination to appropriate or accumulate board-designated endowment funds:

1. The duration and preservation of the fund;
2. The purposes of the Foundation and the endowment fund;
3. General economic conditions;
4. The possible effect of inflation and deflation;
5. The expected total return from income and the appreciation of investments;
6. Other resources of the Foundation; and
7. The investment policies of the Foundation.

The endowment net assets consist entirely of board designated quasi-endowments, all of which are included in net assets without donor restriction. Changes therein during the fiscal years ended June 30, 2020 and 2019 were as follows:

	<u>2020</u>	<u>2019</u>
Endowment Net Assets, beginning	<u>\$ 26,507,841</u>	<u>\$ 22,618,051</u>
Investment return:		
Interest and dividend income	567,426	829,750
Net appreciation in fair value of investments	462,624	614,863
	<u>1,030,050</u>	<u>1,444,613</u>
Contributions	<u>1,027,518</u>	3,169,086
Reclassification pursuant to board and donor direction	(533,068)	-
Appropriation of endowment assets for expenditure	<u>(904,227)</u>	<u>(723,909)</u>
Endowment Net Assets, ending	<u>\$ 27,128,114</u>	<u>\$ 26,507,841</u>

Return Objectives and Risk Parameters: The Foundation has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain purchasing power of the endowment assets. Endowment assets include board-designated funds. Under this policy, as approved by the Finance Committee, the endowment assets are invested in a manner that is intended to ensure preservation of capital. Safety of principal is the primary objective. Investments are sufficiently liquid to enable the Foundation to meet all reasonable anticipated operating requirements, and return objectives are set based on a standard market rate of return, taking into account the cash flow characteristics of the investments.

THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM COUNTY AND ITS SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 9. Board Designated Quasi-Endowments (Continued)

Investment Objectives: The primary long-term objective of the Foundation is to accrue investment returns that exceed the annualized rate of inflation by approximately 5% over the long-term. The Foundation seeks long-term principal growth while preserving capital by means of minimizing the risk of substantial loss in asset value through investment in a diversified portfolio of quality investment securities. The primary investment goals are:

- Growth of the funds
- Preservation of principal
- Current distribution of 4%

Strategies Employed for Achieving Objectives: To satisfy its long-term rate-of-return objectives, the Foundation relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Foundation targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

Spending Policy and How the Investment Objectives Relate to Spending Policy: The Foundation's current spending policy regarding endowment income is established by the Foundation's Investment Committee and revisited on an annual basis. The Investment Committee will examine the endowment funds' earnings and establish an earnings spending plan for the upcoming fiscal year based on anticipated investment earnings. Spending may be taken from current income or, if current income is less than planned spending, from prior periods' retained earnings. The target annual distribution rate, not including administrative fees is currently estimated at 4% of the twenty quarter moving average market value of the endowment fund. Distributions for Foundation administrative fees range from 1% - 1.75% annually depending on fund type per the Foundation's fee policy. This is consistent with the Foundation's objective to maintain the purchasing power of the endowment assets as well as to provide additional real growth through new gifts and investment return.

Note 10. Net Assets

Net assets without donor restriction include the following types of funds:

Discretionary funds are not designated for any specific use and are available for operating expenses.

Donor-advised funds are established by donors who wish to actively participate in the grant process. Donors make annual recommendations to the Foundation's Board as to how monies should be spent. The Board decides to distribute these funds based on the donor recommendations received and considerations as to what best enhances and promotes philanthropy within the community.

Scholarship funds are established by donors who wish to establish scholarships for various purposes within the community. A committee of the Foundation Board determines scholarship recipients each year.

THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM COUNTY AND ITS SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 10. Net Assets (Continued)

Field of Interest and Designated funds are established to benefit particular interest areas or specific charitable organizations. These funds are subject to variance power and are appropriated by the Board annually.

Fundraising funds are established by other nonprofit organizations to raise funds for their particular cause in the community. The Foundation performs all administrative tasks associated with the collecting and recording fundraising contributions. The Foundation Board approves all expenditures.

Non-controlling interest is the carrying value of the outside investment in a consolidated subsidiary.

Net assets without donor restriction as of June 30, 2020 and 2019 consist of the following:

	<u>2020</u>	<u>2019</u>
Discretionary	\$ 1,106,517	\$ 618,058
Donor advised	32,269,328	30,172,063
Scholarship	4,202,889	4,000,898
Field of interest and designations	7,486,256	7,446,076
Fundraising	266,074	185,954
Non-controlling interest	-	3,282
	<u>\$ 45,331,063</u>	<u>\$ 42,426,331</u>

Note 11. Net Assets with Donor Restriction

Net assets with donor restriction at June 30, 2020 and 2019 consisted of the following:

	<u>2020</u>	<u>2019</u>
Pledges, net of present value discount	\$ 136,963	\$ 706,205
Note receivable, including accrued interest	271,342	294,725
Charitable remainder trust investments held in trust	434,165	459,291
Beneficial interest in charitable remainder trust	46,233	47,319
	<u>888,703</u>	<u>1,507,540</u>
Less liabilities under split-interest agreements held in trust	<u>(260,671)</u>	<u>(279,506)</u>
	<u>\$ 628,032</u>	<u>\$ 1,228,034</u>

Note 12. Related Party Relationships

From time to time, the Foundation enters into transactions with related parties in the ordinary course of business. All such transactions are subject to governance oversight in accordance with the Foundation's conflict of interest policies.

THE COMMUNITY FOUNDATION OF HARRISONBURG AND ROCKINGHAM COUNTY AND ITS SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 13. Noncash Contributions

Noncash contributions of marketable securities were \$2,371,608 and \$6,529,115, respectively, for the years ended June 30, 2020 and 2019. Other noncash contributions for the fiscal year ended June 30, 2020 totaled \$391,000 and included an interest in real property.

Note 14. Reclassification

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the prior period reported results.

Note 15. Pending Changes in Accounting Standards

ASU 2016-02, Leases (Topic 842)

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes the lease guidance in Topic 840, *Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the statement of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statements of activities. The new standard is effective for fiscal years beginning after December 15, 2021, including interim periods within those fiscal years. A modified retrospective transition approach is required for lessees for capital and operating leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements, with certain practical expedients available. The Foundation is currently evaluating the impact the adoption of this guidance will have on its financial statements.

ASU 2020-07, Contributed Nonfinancial Assets (Topic 958)

In July 2020, the FASB issued ASU 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. Under the new guidance, in-kind contributions will be required to be reported separately and their makeup disclosed in the notes. The new standard is effective for fiscal years beginning after June 15, 2021. The Foundation is currently evaluating the impact the adoption of this guidance will have on its financial statements.

Note 16. Risks and Uncertainties

In the first quarter of 2020, a coronavirus outbreak affected markets, businesses and other organizations worldwide. Negative impacts include record declines in financial markets, supply chain disruption and other business interruptions, resulting in financial losses to many businesses and not-for-profit entities. Specifically, the value of the Foundation's investment in marketable securities declined by approximately 8% during the first quarter of 2020. The Foundation initiated a response to the outbreak, which included decreasing in-person contact with constituents, donor and other stakeholders, etc. The extent to which this event may affect operations and financial position going forward remains uncertain.

Form **990**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2019

Open to Public Inspection

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

For the 2019 calendar year, or tax year beginning **JUL 1, 2019** and ending **JUN 30, 2020**

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	C Name of organization THE COMMUNITY FOUNDATION OF HARRISONBURG & ROCKINGHAM COUNTY		D Employer identification number 54-1920746
	Doing business as		E Telephone number 540-432-3863
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 19,856,642.
	P.O. BOX 1068		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code HARRISONBURG, VA 22803		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
F Name and address of principal officer: REVLAN HILL P.O. BOX 1068, HARRISONBURG, VA 22803		H(c) Group exemption number	
I 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			
J Website: HTTP://WWW.TCFHR.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 1998
M State of legal domicile: VA			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: STRENGTHENING OUR COMMUNITIES THROUGH PURPOSEFUL GIVING AND ACTIVE ENGAGEMENT.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	18
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	18
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	7
	6 Total number of volunteers (estimate if necessary)	6	103
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 39	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 9,978,239.	Current Year 5,839,828.
	9 Program service revenue (Part VIII, line 2g)	141,045.	71,711.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,923,973.	1,420,076.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-18,901.	-48,798.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12,024,356.	7,282,817.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	6,889,994.	4,814,111.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	311,977.	347,551.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	66,466.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	338,023.	407,252.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	7,539,994.	5,568,914.	
19 Revenue less expenses. Subtract line 18 from line 12	4,484,362.	1,713,903.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 52,753,333.	End of Year 54,691,642.
	21 Total liabilities (Part X, line 26)	9,102,248.	8,732,547.
	22 Net assets or fund balances. Subtract line 21 from line 20	43,651,085.	45,959,095.

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	REVLAN HILL, EXECUTIVE DIRECTOR Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name EDWARD T. YODER, CPA	Preparer's signature EDWARD T. YODER, CPA	Date 03/10/21	Check if self-employed <input checked="" type="checkbox"/>	PTIN P00239134
	Firm's name PBMARES, LLP	Firm's EIN 54-0737372	Firm's address 558 SOUTH MAIN STREET HARRISONBURG, VA 22801	Phone no. 540 434-5975	

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

Part III Statement of Program Service Accomplishments

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? No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 3,799,841. including grants of \$ 3,799,841.) (Revenue \$) GRANTS TO STRENGTHEN OUR COMMUNITY: THE COMMUNITY FOUNDATION GRANTS REMAIN VERY STRONG TO MOSTLY THE LOCAL CHARITABLE ORGANIZATIONS. GRANTS TOTALED OVER \$3.7 MILLION AND WERE TO ALL TYPES OF ORGANIZATIONS INCLUDING HUMANITARIAN, EDUCATIONAL, HEALTH, ARTS, ANIMAL RELATED, ENVIRONMENTAL, HISTORIC PRESERVATION, RECREATION, AND FAITH BASED ORGANIZATIONS. THE COMMUNITY FOUNDATION ALSO PARTNERS WITH LOCAL NONPROFITS TO RECEIPT, ACCOUNT FOR, AND INVEST FUNDS FOR AGENCIES WITH LIMITED RESOURCES WITHIN THE ORGANIZATION WHO WISH TO FOCUS THEIR RESOURCES ON MISSION-RELATED SERVICE DELIVERY. BY OFFERING THIS SERVICE, THE COMMUNITY FOUNDATION IMPROVES THE CAPACITY OF LOCAL NONPROFIT SERVICE PROVIDERS WORKING HARD EVERY DAY TO MAKE OUR COMMUNITY A BETTER PLACE TO LIVE.

4b (Code:) (Expenses \$ 1,014,270. including grants of \$ 1,014,270.) (Revenue \$) EDUCATION PROGRAM SERVICE AREA: TCF DISTRIBUTED MORE THAN \$1.0 MILLION FOR EDUCATIONAL PROGRAMS AND SCHOLARSHIPS. RECIPIENTS INCLUDED PUBLIC AND PRIVATE SCHOOLS, INSTITUTIONS OF HIGHER EDUCATION, LIBRARIES, CHILDREN'S MUSEUMS, AND LITERARY ORGANIZATIONS. TCF IS ALSO AN APPROVED VIRGINIA SCHOLARSHIP FOUNDATION AND DISTRIBUTED \$639,457 TO LOCAL PRIVATE SCHOOLS THROUGH THE STATE'S TAX CREDIT PROGRAM.

4c (Code:) (Expenses \$ 265,234. including grants of \$) (Revenue \$ 22,913.) 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 WHO WISH TO FOCUS THEIR RESOURCES ON MISSION-RELATED SERVICE DELIVERY. BY MANAGING AND DISTRIBUTING FUNDS TO LOCAL NONPROFIT 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.

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

4e Total program service expenses 5,079,345.

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

Form 990 (2019)

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Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	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	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <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 donor-restricted endowments or in 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
ja	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	

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

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Part IV Checklist of Required Schedules (continued)

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

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		16
1b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		0
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

THE COMMUNITY FOUNDATION OF HARRISONBURG
& ROCKINGHAM COUNTY

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 7		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on 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
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	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
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
b	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

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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 on 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 on Schedule O.	18	
1b	Enter the number of voting members included on line 1a, above, who are independent	18	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	8a	X
8b	b Each committee with authority to act on behalf of the governing body?	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9	X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
10b	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?	11a	X
11b	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	12a	X
12b	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
12c	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X
13	Did the organization have a written whistleblower policy?	13	X
14	Did the organization have a written document retention and destruction policy?	14	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?		
15a	a The organization's CEO, Executive Director, or top management official	15a	X
15b	b Other officers or key employees of the organization	15b	X
16a	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?	16a	X
16b	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 (1024 or 1024-A, 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 on Schedule O)
- 19** Describe on 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 ►
REVLAN HILL, 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.
- See instructions for the order in which to list the persons above.

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) DALE HULVEY CHAIR	2.00	X		X				0.	0.	0.
(2) DONNA HARPER VICE CHAIR	1.00	X		X				0.	0.	0.
(3) ELLEN H. BRODERSEN TREASURER	1.00	X		X				0.	0.	0.
(4) TRISH DAVIDSON SECRETARY	1.00	X		X				0.	0.	0.
(5) JOSEPH PAXTON PAST CHAIR	1.00	X		X				0.	0.	0.
(6) KEVIN FLINT INVESTMENT CHAIR	1.00	X		X				0.	0.	0.
(7) CYNTHIA PRIETO GRANTS & SCHOLARSHIP CHAIR	1.00	X		X				0.	0.	0.
(8) LINDSAY BRUBAKER DIRECTOR	1.00	X						0.	0.	0.
(9) ERIC CAMPBELL DIRECTOR	1.00	X						0.	0.	0.
(10) JASON FINK DIRECTOR	1.00	X						0.	0.	0.
(11) KAY HARRISON DIRECTOR	1.00	X						0.	0.	0.
(12) KRISTIAN HORNEBER DIRECTOR	1.00	X						0.	0.	0.
(13) DIAR KAUSSLER DIRECTOR	1.00	X						0.	0.	0.
(14) CHARLES MARTORANA DIRECTOR	1.00	X						0.	0.	0.
(15) SCOTT ROGERS DIRECTOR	1.00	X						0.	0.	0.
(16) MATTHEW SUNDERLIN DIRECTOR	1.00	X						0.	0.	0.
(17) LAURA TONI-HOLSINGER 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) REVLAN S. HILL EXECUTIVE DIRECTOR	40.00			X				91,825.	0.	15,500.
1b Subtotal								91,825.	0.	15,500.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								91,825.	0.	15,500.

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, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such person</i>		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, 2011 EVELYN BYRD AVE, HARRISONBURG, VA 22801	INVESTMENT MANAGEMENT	196,038.

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**

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Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)		
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514		
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	5,839,828.				
	g	Noncash contributions included in lines 1a-1f	1g	\$ 3,123,148.				
	h	Total. Add lines 1a-1f		5,839,828.				
Program Service Revenue	2 a	ADMINISTRATIVE FEES	Business Code	561000	70,080.	70,080.		
	b	EDUCATIONAL EVENTS		611710	1,631.	1,631.		
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f		71,711.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			1,352,586.		1,352,586.	
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
	6 a	Gross rents	(i) Real	6a	31,350.			
			(ii) Personal	6b	80,148.			
				6c	-48,798.			
	d	Net rental income or (loss)			-48,798.	-48,798.		
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	7a	12,561,167.			
			(ii) Other	7b	12,493,677.			
				7c	67,490.			
	d	Net gain or (loss)			67,490.		67,490.	
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b	Less: direct expenses	8b					
	c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19	9a						
b	Less: direct expenses	9b						
c	Net income or (loss) from gaming activities							
10 a	Gross sales of inventory, less returns and allowances	10a						
b	Less: cost of goods sold	10b						
c	Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a		Business Code					
	b							
	c							
	d	All other revenue						
	e	Total. Add lines 11a-11d						
12	Total revenue. See instructions		7,282,817.	22,913.	0.	1,420,076.		

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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	4,814,111.	4,814,111.		
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	121,294.	36,388.	42,453.	42,453.
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	187,920.	142,082.	40,328.	5,510.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	5,338.	3,974.	1,199.	165.
9 Other employee benefits	9,706.	8,454.	887.	365.
10 Payroll taxes	23,293.	13,616.	6,178.	3,499.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	61,093.		61,093.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	235,106.		235,106.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	2,820.	2,244.	368.	208.
12 Advertising and promotion	3,644.			3,644.
13 Office expenses	4,183.	1,472.	2,331.	380.
14 Information technology	45,157.	26,350.	12,004.	6,803.
15 Royalties				
16 Occupancy	403.	235.	107.	61.
17 Travel	1,272.		1,272.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,911.		338.	1,573.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	4,602.	2,686.	1,223.	693.
23 Insurance	7,642.		7,642.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SMALL EQUIPMENT REPAIRS	15,002.	11,657.	3,345.	
b GREAT COMMUNITY GIVE	10,268.	10,268.		
c DUES & MEMBERSHIPS	5,675.	3,311.	1,509.	855.
d OTHER EXPENSES	3,566.		3,566.	
e All other expenses	4,908.	2,497.	2,154.	257.
25 Total functional expenses. Add lines 1 through 24e	5,568,914.	5,079,345.	423,103.	66,466.
) Joint costs. 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	1 Cash - non-interest-bearing	3,388,325.	1	3,772,795.
	2 Savings and temporary cash investments	1,866,559.	2	2,590,436.
	3 Pledges and grants receivable, net	706,205.	3	136,963.
	4 Accounts receivable, net		4	1,000.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6
	7 Notes and loans receivable, net	294,725.	7	271,784.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	18,098.	9	21,194.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,100,017.		
	b Less: accumulated depreciation	80,234.		
	11 Investments - publicly traded securities	44,909,007.	10c	1,019,783.
	12 Investments - other securities. See Part IV, line 11		11	45,999,422.
	13 Investments - program-related. See Part IV, line 11	1,047,588.	12	
	14 Intangible assets	5,556.	13	0.
	15 Other assets. See Part IV, line 11	506,610.	14	7,867.
16 Total assets. Add lines 1 through 15 (must equal line 33)	52,753,333.	15	870,398.	
Liabilities	17 Accounts payable and accrued expenses	20,818.	16	54,691,642.
	18 Grants payable	1,750.	17	37,179.
	19 Deferred revenue		18	0.
	20 Tax-exempt bond liabilities		19	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21	
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties		23	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	9,079,680.	24	
	26 Total liabilities. Add lines 17 through 25	9,102,248.	25	8,695,368.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	42,423,051.	26	8,732,547.
	28 Net assets with donor restrictions	1,228,034.	27	45,331,063.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		28	628,032.
	30 Paid-in or capital surplus, or land, building, or equipment fund		29	
	31 Retained earnings, endowment, accumulated income, or other funds		30	
	32 Total net assets or fund balances	43,651,085.	31	45,959,095.
33 Total liabilities and net assets/fund balances	52,753,333.	32	54,691,642.	

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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	7,282,817.
2 Total expenses (must equal Part IX, column (A), line 25)	2	5,568,914.
3 Revenue less expenses. Subtract line 2 from line 1	3	1,713,903.
4 Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	43,651,085.
5 Net unrealized gains (losses) on investments	5	523,719.
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 on Schedule O)	9	70,388.
10 Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	45,959,095.

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 on 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 on Schedule O and describe any steps taken to undergo such audits	3b		

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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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5,850,909.	5,881,784.	15,922,031.	9,978,239.	5,839,828.	43,472,791.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	5,850,909.	5,881,784.	15,922,031.	9,978,239.	5,839,828.	43,472,791.
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)						16,899,965.
6 Public support. Subtract line 5 from line 4.						26,572,826.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	5,850,909.	5,881,784.	15,922,031.	9,978,239.	5,839,828.	43,472,791.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	789,360.	784,842.	862,589.	1,686,232.	1,383,936.	5,506,959.
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.)						
11 Total support. Add lines 7 through 10						48,979,750.
12 Gross receipts from related activities, etc. (see instructions)					12	370,093.
13 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 <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	54.25 %
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	53.27 %
16a 33 1/3% support test - 2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test - 2018. 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 stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2019. 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 - 2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in 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 12a or 12b in Part I, answer (b) and (c) below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in 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 (as 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.)		

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?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

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? <i>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.</i>		
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? <i>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.</i>		

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)? <i>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).</i>		

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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>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.</i>	Yes	No
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? <i>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.</i>		
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? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (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	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount 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	Minimum Asset Amount (add line 7 to line 6)	8	

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

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	Total annual distributions. 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 2019 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-2019	(iii) Distributable Amount for 2019
1	Distributable amount for 2019 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in Part VI). See instructions.			
3	Excess distributions carryover, if any, to 2019			
a	From 2014			
b	From 2015			
c	From 2016			
d	From 2017			
e	From 2018			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2019 distributable amount			
i	Carryover from 2014 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2019 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2019 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6	Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7	Excess distributions carryover to 2020. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2015			
b	Excess from 2016			
c	Excess from 2017			
d	Excess from 2018			
e	Excess from 2019			

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.
- ▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

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. Don't 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 isn't covered by the General Rule and/or the Special Rules doesn't 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 doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization THE COMMUNITY FOUNDATION OF HARRISONBURG ROCKINGHAM COUNTY	Employer identification number 54-1920746
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4		\$ <u>597,512.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
5		\$ <u>409,000.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
6		\$ <u>310,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
1		\$ <u>299,358.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ <u>221,394.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
7		\$ <u>202,150.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization THE COMMUNITY FOUNDATION OF HARRISONBURG ROCKINGHAM COUNTY	Employer identification number 54-1920746
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$ <u>198,694.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8		\$ <u>180,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9		\$ <u>158,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10		\$ <u>141,596.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization THE COMMUNITY FOUNDATION OF HARRISONBURG OF ROCKINGHAM COUNTY	Employer identification number 54-1920746
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
<u>4</u>	VARIOUS SECURITIES	\$ <u>197,512.</u>	<u>06/08/20</u>
<u>5</u>	REAL ESTATE	\$ <u>409,000.</u>	<u>09/26/19</u>
<u>1</u>	VARIOUS SECURITIES	\$ <u>299,358.</u>	<u>11/27/19</u>
<u>2</u>	VARIOUS SECURITIES	\$ <u>221,394.</u>	<u>04/08/20</u>
<u>7</u>	VARIOUS SECURITIES	\$ <u>202,150.</u>	<u>03/05/20</u>
<u>10</u>	VARIOUS SECURITIES	\$ <u>141,596.</u>	<u>06/22/20</u>

Name of organization THE COMMUNITY FOUNDATION OF HARRISONBURG & ROCKINGHAM COUNTY	Employer identification number 54-1920746
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

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	108	
2 Aggregate value of contributions to (during year)	3,694,160.	
3 Aggregate value of grants from (during year)	2,628,095.	
4 Aggregate value at end of year	32,637,481.	
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

Part 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).

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

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part 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 FASB 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 FASB 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2019

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

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)		
Total. (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)		
Total. (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)	
Total. (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	8,434,697.
(3) LIABILITIES UNDER SPLIT-INTEREST	
(4) AGREEMENTS	260,671.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	8,695,368.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII...

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

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	7,134,743.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	523,719.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	80,148.
e	Add lines 2a through 2d	2e	603,867.
3	Subtract line 2e from line 1	3	6,530,876.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	751,941.
c	Add lines 4a and 4b	4c	751,941.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	7,282,817.

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	4,840,385.
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	80,148.
e	Add lines 2a through 2d	2e	80,148.
3	Subtract line 2e from line 1	3	4,760,237.
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	235,106.
b	Other (Describe in Part XIII.)	4b	573,571.
c	Add lines 4a and 4b	4c	808,677.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	5,568,914.

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 IS EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) AND 509(A)(1) OF THE INTERNAL REVENUE CODE AND HAS BEEN DETERMINED TO BE

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Part XIII Supplemental Information (continued)

AN EXEMPT CHARITY WHICH QUALIFIES DONATIONS TO THE FOUNDATION AS CHARITABLE CONTRIBUTIONS FOR TAX PURPOSES. HOWEVER, THE FOUNDATION MAY BE SUBJECT TO UNRELATED BUSINESS TAX ON CERTAIN TYPES OF INCOME. THE FOUNDATION ADOPTED THE PROVISIONS OF ACCOUNTING FOR UNCERTAINTY IN INCOME TAX POSITIONS AS REQUIRED BY THE INCOME TAXES TOPIC OF THE FINANCIAL ACCOUNTING STANDARDS BOARD (FASB) ACCOUNTING STANDARDS CODIFICATION (ASC); 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. RETURNS FROM THE 2017 FISCAL YEAR THROUGH THE CURRENT YEAR REMAIN OPEN TO EXAMINATION.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES 80,148.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT MANAGEMENT FEES 235,106.
AGENCY CONTRIBUTIONS 260,319.
AGENCY INVESTMENT INCOME 242,169.
EASTHAM LLC BOOK/TAX ADJUSTMENTS 14,347.
TOTAL TO SCHEDULE D, PART XI, LINE 4B 751,941.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

RENTAL EXPENSES 80,148.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

AGENCY GRANTS 503,491.
AGENCY ADMINISTRATIVE CHARGES 70,080.

Schedule D (Form 990) 2019

SCHEDULE L (Form 990)
Grants and Other Assistance to Organizations, Governments, and Individuals in the United States
 Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
 Attach to Form 990.
 Go to www.irs.gov/Form990 for the latest information.

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.
 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
EASTERN MENNONITE SCHOOL 801 PARKWOOD DRIVE HARRISONBURG, VA 22802	54-1194342	501(C)(3)	370,764.	0.			LET THE CHILDREN COME CAMPAIGN FOR NEW ELEMENTARY SCHOOL, VDOE SCHOLARSHIP
HARRISONBURG-ROCKINGHAM FREE CLINIC - 25 W. WATER ST. - HARRISONBURG, VA 22801	54-1568909	501(C)(3)	293,542.	0.			GENERAL SUPPORT
WORLD RESOURCES GROUP 456 MYERS AVE HARRISONBURG, VA 22801	65-0970260	501(C)(3)	278,500.	0.			GENERAL SUPPORT
ASBURY UNITED METHODIST CHURCH 205 S. MAIN STREET HARRISONBURG, VA 22801	54-0519596	501(C)(3)	274,668.	0.			CATALYST FOR MINISTRIES CAPITAL PROJECT, SACRED ARTS PROGRAM, GENERAL SUPPORT
EXPLORE MORE DISCOVERY MUSEUM 150 S. MAIN ST. HARRISONBURG, VA 22801	16-1683676	501(C)(3)	252,613.	0.			CAPITAL CAMPAIGN, FUND DISTRIBUTION, COMMUNITY MAKER SPACE
CORNERSTONE CHRISTIAN SCHOOL 197 CORNERSTONE LANE HARRISONBURG, VA 22802	38-3821029	501(C)(3)	177,857.	0.			GENERAL SUPPORT, HEARTS FOR HUNGER CAMPAIGN, AND VDOE SCHOLARSHIP DISTRIBUTIONS

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table: **142.**
 3 Enter total number of other organizations listed in the line 1 table: **1.**

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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
UNITED WAY OF HARRISONBURG ROCKINGHAM - PO BOX 326 - HARRISONBURG, VA 22803	54-0632716	501(C)(3)	131,432.	0.			GENERAL SUPPORT, DISTRIBUTIONS FROM AGENCY FUND, WE READ TO SUCCEED, ALLISON PROJECT
CITY OF HARRISONBURG 345 S. MAIN ST. HARRISONBURG, VA 22801	54-6001343	170(C)(1)	109,560.	0.			SUPPORT OF BLACKS RUN CLEAN-UP AND ONGOING MAINTENANCE
SHENANDOAH VALLEY ECONOMIC EDUCATION INC. - 418 FAIRWAY DR. - HARRISONBURG, VA 22802	54-1168566	501(C)(3)	84,742.	0.			ANNUAL DISTRIBUTION
THE ARC 620 SIMMS AVENUE HARRISONBURG, VA 22802	54-0995095	501(C)(3)	84,259.	0.			GENERAL SUPPORT
JAMES MADISON UNIVERSITY DIVISION OF UNIVERSITY ADVANCEMENT HARRISONBURG, VA 22807	54-6001756	501(C)(3)	79,000.	0.			SCHOLARSHIPS, BRIDGEFORTH STADIUM
RMH FOUNDATION 2010 HEALTH CAMPUS DR. HARRISONBURG, VA 22801	54-0506331	501(C)(3)	71,800.	0.			GENERAL SUPPORT
BLUE RIDGE AREA FOOD BANK PO BOX 937 VERONA, VA 24482	52-1202644	501(C)(3)	71,084.	0.			GENERAL SUPPORT & ANNUAL DISTRIBUTION
BRIDGEWATER HEALTHCARE FOUNDATION, INC. - 302 NORTH SECOND STREET - BRIDGEWATER, VA 22812	54-6043653	501(C)(3)	70,937.	0.			ANNUAL FUND, ADVANCING THE VISION CAMPAIGN, AND GENERAL SUPPORT
VIRGINIA MENNONITE RETIREMENT COMMUNITY FOUNDATION - 1491 VIRGINIA AVENUE - HARRISONBURG, VA 22802	54-0249313	501(C)(3)	62,250.	0.			GENERAL SUPPORT, THERAPEUTIC MUSIC PROGRAM, COMPASSIONATE FUND, CAPITAL CAMPAIGN

Schedule I (Form 990)

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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
REDEEMER CLASSICAL SCHOOL PO BOX 737 HARRISONBURG, VA 22803	74-3071696	501(C)(3)	56,836.	0.			GENERAL SUPPORT
ROCKINGHAM COUNTY FAIR ASSOCIATION 4808 SOUTH VALLEY PIKE HARRISONBURG, VA 22801	54-0580300	501(C)(3)	56,000.	0.			GENERAL SUPPORT
FULLER CENTER FOR HOUSING PO BOX 523 AMERICUS, GA 31709	52-2455871	501(C)(3)	54,000.	0.			GENERAL SUPPORT
SALVATION ARMY - HARRISONBURG PO BOX 468 HARRISONBURG, VA 22803-0468	13-5562351	501(C)(3)	51,000.	0.			HOMELESS SHELTER & GENERAL SUPPORT
UNC CHAPEL HILL PUBLIC HEALTH FOUNDATION INC. - PO BOX 1050 - CHAPEL HILL, NC 27514	56-1717285	501(C)(3)	50,000.	0.			GENERAL SUPPORT
WINCHESTER AREA TEMPORARY THERMAL SHELTER - PO BOX 2936 - WINCHESTER, VA 22604	27-1325266	501(C)(3)	50,000.	0.			GENERAL SUPPORT
JMU FOUNDATION MSC 3603 800 SOUTH MAIN ST. HARRISONBURG, VA 22807	23-7156305	501(C)(3)	45,708.	0.			SCHOLARSHIPS
HARRISONBURG MENNONITE CHURCH 1552 S. HIGH ST. HARRISONBURG, VA 22801	54-1001338	501(C)(3)	45,000.	0.			OPEN CIRCLE MISSION PROJECT, GENERAL SUPPORT
HIGHLAND COUNTY VOLUNTEER FIRE DEPARTMENT - P.O. BOX 267 - MONTEREY, VA 24465	23-7166711	501(C)(3)	44,305.	0.			GENERAL SUPPORT

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(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
HIGHLAND MEDICAL CENTER P.O. BOX 490 MONTEREY, VA 24465	54-1652356	501(C)(3)	43,000.	0.			GENERAL SUPPORT
MASSANUTTEN REGIONAL LIBRARY 174 S. MAIN ST. HARRISONBURG, VA 22801	54-0548703	501(C)(3)	41,718.	0.			ELEVATOR REPAIR, ANNUAL DISTRIBUTIONS, GENERAL SUPPORT
COVENANT PRESBYTERIAN CHURCH 32 SOUTHGATE COURT, STE. 101 HARRISONBURG, VA 22801	54-1270644	501(C)(3)	41,150.	0.			GENERAL SUPPORT, MERCY FUND
DAYTON CHURCH OF THE BRETHREN PO BOX 236 DAYTON, VA 22821	54-1098380	501(C)(3)	40,502.	0.			GENERAL SUPPORT, DISCOVERING JESUS IN THE ARTS, ANNUAL DISTRIBUTION
OPEN DOORS PO BOX 1804 HARRISONBURG, VA 22803	11-3835381	501(C)(3)	39,300.	0.			GENERAL SUPPORT
BLUE RIDGE CHRISTIAN SCHOOL PO BOX 207 BRIDGEWATER, VA 22812	35-2229096	501(C)(3)	38,706.	0.			GENERAL SUPPORT AND VDOE SCHOLARSHIP DISTRIBUTION
OUR COMMUNITY PLACE 17 EAST JOHNSON STREET HARRISONBURG, VA 22802	54-1835664	501(C)(3)	37,750.	0.			VARIOUS ASSISTANCE PROGRAMS.
CHURCH OF THE INCARNATION 57 S MAIN STREET, SUITE 609 HARRISONBURG, VA 22801	27-3453966	501(C)(3)	37,400.	0.			GENERAL SUPPORT
WAY TO GO 3142 LANIER LANE MASSANUTTEN, VA 22840	61-1487268	501(C)(3)	36,826.	0.			GENERAL SUPPORT, MOBILITY FUND

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BRETHREN WOODS CAMP AND RETREAT CENTER - 4896 ARMENTROUT PATH - KEEZLETOWN, VA 22832	54-0834644	501(C)(3)	35,138.	0.			GENERAL SUPPORT
VIRGINIA TECH 902 PRICES FORK ROAD, SUITE 4500 BLACKSBURG, VA 24061	54-0721690	501(C)(3)	35,000.	0.			GENERAL SUPPORT
GRACE & TRUTH REFORMED PRESBYTERIAN CHURCH - PO BOX 2713 - HARRISONBURG, VA 22801	81-3424833	501(C)(3)	34,772.	0.			GENERAL SUPPORT SCHOLARSHIPS, GENERAL SUPPORT, ENACTUS PROGRAM, WELDING PROGRAM, ENGINEERING PROGRAM,
BLUE RIDGE COMMUNITY COLLEGE FOUNDATION - PO BOX 80 - WEYERS CAVE, VA 24486-0080	54-1328809	501(C)(3)	34,000.	0.			GENERAL SUPPORT
MERCY HOUSE PO BOX 1478 HARRISONBURG, VA 22803-1478	54-1476187	501(C)(3)	33,750.	0.			GENERAL SUPPORT
WELL OF HOPE AMERICA 5225 WEST MYERS RD COVINGTON, OH 45318	46-0628625	501(C)(3)	33,500.	0.			GENERAL SUPPORT
NORTHEAST NEIGHBORHOOD ASSOCIATION P.O. BOX 71 HARRISONBURG, VA 22803	80-0337045	501(C)(3)	32,323.	0.			GENERAL SUPPORT
YOUNG LIFE - HARRISONBURG/ROCKINGHAM, INTERNATIONAL - P O BOX 7053 - ARLINGTON, VA 22207	84-0385934	501(C)(3)	28,350.	0.			GENERAL SUPPORT, YOUNG LIVES PROGRAM FOR TEENAGE MOTHERS, CAMP SCHOLARSHIPS, KIDS IN LOGAN LANE PROJECT, GENERAL SUPPORT, BROOKSIDE PARK CONSTRUCTION
CENTRAL VALLEY HABITAT FOR HUMANITY - PO BOX 425 - BRIDGEWATER, VA 22812-0245	54-1441871	501(C)(3)	27,887.	0.			GENERAL SUPPORT

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(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
MUSEUM OF THE SHENANDOAH VALLEY 901 AMHERST ST WINCHESTER, VA 22601	54-1857973	501(C)(3)	27,000.	0.			GENERAL SUPPORT
HOPE DISTRIBUTED 1871 BOYERS ROAD HARRISONBURG, VA 22801	61-1542114	501(C)(3)	25,350.	0.			FOOD DISTRIBUTION PROJECT AND GENERAL SUPPORT
OTTERBEIN UNITED METHODIST CHURCH 176 W MARKET STREET HARRISONBURG, VA 22801	36-2167731	501(C)(3)	25,288.	0.			GENERAL SUPPORT
FIRST STEP 129 FRANKLIN STREET HARRISONBURG, VA 22801	51-0243177	501(C)(3)	25,208.	0.			GENERAL SUPPORT
SHENANDOAH AREA COUNCIL, BOY SCOUTS OF AMERICA - 107 YOUTH DEVELOPMENT COURT - WINCHESTER, VA 22602	54-0505874	501(C)(3)	25,000.	0.			CAPITAL IMPROVEMENTS FOR CAMP, OPERATIONS FOR CAMP, AND GENERAL OPERATIONS
INDUSTRIAL AND COMMERCIAL INDUSTRIES - 57 S MAIN STREET, SUITE 612 - HARRISONBURG, VA 22801-3703	54-0995038	501(C)(3)	24,859.	0.			GENERAL SUPPORT
HARRISONBURG-ROCKINGHAM CHAMBER OF COMMERCE - 800 COUNTRY CLUB ROAD - HARRISONBURG, VA 22802	54-0241485	501(C)(6)	23,123.	0.			GENERAL SUPPORT
ELKTON AREA UNITED SERVICES PO BOX 383 ELKTON, VA 22827	54-1020432	501(C)(3)	23,000.	0.			GENERAL SUPPORT
FIRST PRESBYTERIAN CHURCH 17 NORTH COURT SQUARE HARRISONBURG, VA 22801	54-0576303	501(C)(3)	22,750.	0.			GENERAL SUPPORT

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(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
VIRGINIA MENNONITE MISSIONS 901 PARKWOOD DR. HARRISONBURG, VA 22802	54-0793291	501(C)(3)	21,300.	0.			GENERAL SUPPORT, MISSION FUND, REMELLA, ALTERNATIVE CHRISTMAS GIFTS
HARRISONBURG-ROCKINGHAM CHILD DAY CARE CENTER - P.O. BOX 344 - HARRISONBURG, VA 22803	23-7073271	501(C)(3)	20,500.	0.			BUILDING FUND AND DANCING WITH THE STARS FUNDRAISER
ROBERTA WEBB CHILD CENTER 400 KELLEY STREET HARRISONBURG, VA 22802	54-1700223	501(C)(3)	20,458.	0.			BRIDGING THE GAP CAMPAIGN AND GENERAL SUPPORT
CASA FOR CHILDREN 234 BLUE RIDGE HALL JMU IIHHS HARRISONBURG, VA 22807	54-1721227	501(C)(3)	20,351.	0.			GENERAL SUPPORT
SACRED HEART OF JESUS CATHOLIC CHURCH - 130 KEATING DRIVE - WINCHESTER, VA 22601	54-0547102	501(C)(3)	20,000.	0.			GENERAL SUPPORT
BRIDGEWATER COLLEGE 402 EAST COLLEGE STREET BOX 33 BRIDGEWATER, VA 22812	54-0506306	501(C)(3)	19,500.	0.			FUNKHOUSER CENTER, BRIDGEWATER FUND, AND GENERAL SUPPORT
WARWICK RIVER CHRISTIAN SCHOOL 252 LUCAS CREEK ROAD NEWPORT NEWS, VA 23602	54-0565003	501(C)(3)	19,000.	0.			GENERAL SUPPORT
HIGHLAND RETREAT 14783 UPPER HIGHLAND DRIVE BERGTON, VA 22811	54-0808741	501(C)(3)	18,779.	0.			CHILDREN'S SUMMER CAMP, KITCHEN FUND, AND GENERAL SUPPORT
PEOPLE HELPING PEOPLE 281 E. MARKET STREET HARRISONBURG, VA 22801	54-1695798	501(C)(3)	18,410.	0.			GENERAL SUPPORT AND ANNUAL DISTRIBUTION

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(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
BIG BROTHERS BIG SISTERS OF ROCKINGHAM COUNTY - 225 N. HIGHT ST, SUITE 1 - HARRISONBURG, VA 22802	51-0209104	501(C)(3)	17,632.	0.			GENERAL SUPPORT
SECOND HOME LEARNING CENTER 281 E. MARKET STREET HARRISONBURG, VA 22801	36-3514274	501(C)(3)	17,500.	0.			GENERAL SUPPORT
BOYS & GIRLS CLUBS OF HARRISONBURG PO BOX 1223 HARRISONBURG, VA 22803	54-1652418	501(C)(3)	16,958.	0.			GENERAL SUPPORT
ROCKINGHAM EDUCATIONAL FOUNDATION, INC. - 100 MOUNT CLINTON PIKE - HARRISONBURG, VA 22802	54-1735837	501(C)(3)	16,000.	0.			GENERAL SUPPORT
ARTS COUNCIL OF THE VALLEY 311 S. MAIN STREET HARRISONBURG, VA 22801	54-2025348	501(C)(3)	15,411.	0.			RESTORATION OF SEATS AT COURT SQUARE THEATER AND GENERAL SUPPORT
EASTERN MENNONITE UNIVERSITY 1200 PARK RD. HARRISONBURG, VA 22802	54-0575812	501(C)(3)	15,000.	0.			BACH FESTIVAL, SEMINARY SUPPORT, GENERAL SUPPORT, UNIVERSITY FUND, SHENANDOAH VALLEY
SHENANDOAH VALLEY DISCOVERY MUSEUM 19 W. CORK STREET WINCHESTER, VA 22601	54-1692942	501(C)(3)	15,000.	0.			GENERAL SUPPORT
CORAS SCHOOL OF DANCE 201 RICHARDS STREET #5 BROOKLYN, NY 11231	11-3639921	501(C)(3)	15,000.	0.			GENERAL SUPPORT
MOSAIC OF GRACE CHURCH PO BOX 202 WEYERS CAVE, VA 24486	84-3642049	501(C)(3)	14,500.	0.			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)

(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
NEW BRIDGES IMMIGRANT RESOURCE CENTER - 64 W WATER STREET - HARRISONBURG, VA 22801	54-2009833	501(C)(3)	13,721.	0.			GENERAL SUPPORT
BRIDGE OF HOPE HARRISONBURG-ROCKINGHAM - PO BOX 535 - HARRISONBURG, VA 22803	81-0555073	501(C)(3)	13,250.	0.			GENERAL SUPPORT, OPERATIONS AND DISCRETIONARY FUND
SHENANDOAH UNIVERSITY 1460 UNIVERSITY DR, WINCHESTER, VA 22601	54-0525605	501(C)(3)	12,500.	0.			SCHOLARSHIPS
REFORMED UNIVERSITY FELLOWSHIP PO BOX 890004 CHARLOTTE, NC 28289	58-1713181	501(C)(3)	12,500.	0.			GENERAL SUPPORT
MARY BALDWIN UNIVERSITY PO BOX 1500 STAUNTON, VA 24402	54-0506319	501(C)(3)	12,300.	0.			GENERAL SUPPORT
VIRGINIA HISTORICAL SOCIETY P.O. BOX 7311 RICHMOND, VA 23221	54-0419452	501(C)(3)	11,000.	0.			GENERAL SUPPORT
SADIE ROSE FOUNDATION PO BOX 382 DAYTON, VA 22821	26-1662289	501(C)(3)	11,000.	0.			GENERAL SUPPORT
COSPU 110 OLD SOUTH HIGH STREET HARRISONBURG, VA 22801	81-2520939	501(C)(3)	11,000.	0.			GENERAL SUPPORT
RISE UNITED METHODIST FAITH COMMUNITY - 690 S MASON STREET - HARRISONBURG, VA 22801	30-0624442	501(C)(3)	10,900.	0.			GENERAL SUPPORT & STOP HUNGER NOW CAMPAIGN

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FELLOWSHIP OF CHRISTIAN ATHLETES HB/VALLEY - 1866-C EAST MARKET ST. STE 3232 - HARRISONBURG, VA 22802	44-0610626	501(C)(3)	10,800.	0.			SUMMER FCA MINISTRY AND GENERAL SUPPORT
MIHRET MEDICAL SUPPLY GROUP PO BOX 1482 HARRISONBURG, VA 22803	83-2313508	501(C)(3)	10,800.	0.			GENERAL SUPPORT
HARRISONBURG RESCUE SQUAD P O BOX 1477 HARRISONBURG, VA 22803	23-7061809	501(C)(3)	10,600.	0.			GENERAL SUPPORT
HIGHLAND CHILDREN'S HOUSE 61 HIGHLAND CENTER DRIVE MONTEREY, VA 24465	83-3645078	501(C)(3)	10,550.	0.			GENERAL SUPPORT
STAUNTON AUGUSTA ARTS CENTER 20 S NEW STREET STAUNTON, VA 24401	54-0792962	501(C)(3)	10,000.	0.			GENERAL SUPPORT
CCAP INC P.O. BOX 2112 WINCHESTER, VA 22604	23-7433688	501(C)(3)	10,000.	0.			GENERAL SUPPORT
ALLEGHENY MOUNTAIN INSTITUTE P.O. BOX 542 STAUNTON, VA 24402	46-5717620	501(C)(3)	10,000.	0.			GENERAL SUPPORT
UNIVERSITY OF VIRGINIA GIFT ACCOUNTING - PO BOX 400807 - CHARLOTTESVILLE, VA 22904	54-6001796	501(C)(3)	10,000.	0.			RENAL RESEARCH
WAKE FOREST UNIVERSITY PO BOX 7227 WINSTON-SALEM, NC 27109	56-0532138	501(C)(3)	10,000.	0.			SCHOLARSHIPS

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THE COMMUNITY FOUNDATION OF HARRISBURG
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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
GRAFFITI 3 MINISTRIES 205 E 7TH STREET NEW YORK, NY 10009	13-3861124	501(C)(3)	10,000.	0.			GENERAL SUPPORT
PORTLAND PLAYHOUSE 602 NE PRESCOTT STREET PORTLAND, OR 97211	30-0507198	501(C)(3)	10,000.	0.			GENERAL SUPPORT
PARK VIEW MENNONITE CHURCH 1600 COLLEGE AVENUE HARRISONBURG, VA 22802	54-1209535	501(C)(3)	10,000.	0.			GENERAL SUPPORT
DOGTOWN DANCE THEATRE 109 W 15TH STREET RICHMOND, VA 23224	26-0297985	501(C)(3)	10,000.	0.			GENERAL SUPPORT
DAVIS AND ELKINS COLLEGE 100 CAMPUS DRIVE ELKINS, WV 26241	55-0357021	501(C)(3)	10,000.	0.			GENERAL SUPPORT
LCC INTERNATIONAL FUND, INC. PO BOX 101787 PASADENA, CA 91189	23-3015092	501(C)(3)	10,000.	0.			GENERAL SUPPORT
ROCKINGHAM-HARRISONBURG SPCA 2170 OLD FURNACE ROAD HARRISONBURG, VA 22803	54-0935739	501(C)(3)	9,667.	0.			GENERAL SUPPORT
WINGFIELD MINISTRIES 2389 GRACE CHAPEL ROAD HARRISONBURG, VA 22801	54-1437764	501(C)(3)	9,500.	0.			GENERAL SUPPORT, MEMORIAL DAY COMMUNITY CELEBRATION SPONSOR
BLESSSED SACRAMENT CATHOLIC CHURCH 154 NORTH MAIN STREET HARRISONBURG, VA 22802	54-0897260	501(C)(3)	9,200.	0.			GENERAL SUPPORT

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(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
SUNSET DRIVE UNITED METHODIST CHURCH - PO BOX 381 - BROADWAY, VA 22815	45-1143998	501(C)(3)	9,000.	0.			VARIOUS UNRESTRICTED GIFTS AND ASSISTANCE
WEST SIDE BAPTIST CHURCH 715 W WOLFE STREET HARRISONBURG, VA 22802	54-0953093	501(C)(3)	9,000.	0.			GENERAL SUPPORT
PLAINS AREA DAYCARE CENTER PO BOX 523 BROADWAY, VA 22815	23-7428284	501(C)(3)	9,000.	0.			GENERAL SUPPORT
SERGE 101 WEST AVE, SUITE 305 JENKINTOWN, PA 19046	23-2223692	501(C)(3)	8,800.	0.			GENERAL SUPPORT
ROCKINGHAM FINE ARTS ASSOCIATION PO BOX 303 HARRISONBURG, VA 22803	52-1285129	501(C)(3)	8,800.	0.			GENERAL SUPPORT
ALLIANCE FOR THE SHENANDOAH VALLEY PO BOX 674 NEW MARKET, VA 22844	41-2233874	501(C)(3)	8,769.	0.			GENERAL SUPPORT
AVA CARE 833 MARTIN LUTHER KING JR. WAY HARRISONBURG, VA 22801	52-1327965	501(C)(3)	8,700.	0.			GENERAL SUPPORT
FAMILY LIFE RESOURCE CENTER 237 NEWMAN AVENUE HARRISONBURG, VA 22801	54-1422046	501(C)(3)	8,449.	0.			GENERAL SUPPORT
PLEASANT VIEW HOMES P.O. BOX 426 BROADWAY, VA 22815	54-0887738	501(C)(3)	8,431.	0.			GENERAL SUPPORT

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Schedule I (Form 990) 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
MASSANUTTEN PRESBYTERIAN CHURCH 50 INDIAN TRAIL ROAD PENN LAIRD, VA 22846	54-1117956	501(C)(3)	8,238.	0.			GENERAL SUPPORT
THE COMMUNITY FOUNDATION SERVING RICHMOND - 3409 WEST MOORE ST - RICHMOND, VA 23230	23-7009135	501(C)(3)	8,000.	0.			GENERAL SUPPORT
HIGHLAND COUNTY FAIR ASSOCIATION P.O. BOX 366 MONTEREY, VA 24465	54-0887209	501(C)(3)	8,000.	0.			GENERAL SUPPORT
VCU - STUDENT ACCOUNTING DEPARTMENT - PO BOX 843036 - RICHMOND, VA 23284	54-8757884	501(C)(3)	8,000.	0.			GENERAL SUPPORT
COMMUNITY COUNSELING CENTER 96 CAMPBELL STREET HARRISONBURG, VA 22801	54-0914625	501(C)(3)	8,000.	0.			GENERAL SUPPORT
BRAIN INJURY CONNECTION OF THE SHENANDOAH - 755 MARTIN LUTHER KING JR WAY - HARRISONBURG, VA 22807	20-4795567	501(C)(3)	7,750.	0.			GENERAL SUPPORT
HARRISONBURG UNITARIAN UNIVERSALISTS - PO BOX 96 - HARRISONBURG, VA 22803	04-2103733	501(C)(3)	7,700.	0.			GENERAL SUPPORT
COMMUNITY SCHOOL 7815 WILLIAMSON ROAD ROANOKE, VA 24019	23-7120875	501(C)(3)	7,600.	0.			GENERAL SUPPORT
FIRST CHURCH OF THE BRETHEREN, HARRISONBURG - 315 SOUTH DOGWOOD DRIVE - HARRISONBURG, VA 22801	54-6054984	501(C)(3)	7,445.	0.			ANNUAL PROJECTS

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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
SAMARITAN'S PURSE P.O. BOX 3000 BOONE, NC 28607	58-1437002	501(C)(3)	7,250.	0.			GENERAL SUPPORT
GEORGE MASON UNIVERSITY 4400 UNIVERSITY DRIVE MS2E1 FAIRFAX, VA 22030	54-1603842	501(C)(3)	7,000.	0.			SCHOLARSHIP
VALLEY PROGRAM FOR AGING SERVICES 975 SOUTH HIGH STREET HARRISONBURG, VA 22801	54-0958526	501(C)(3)	7,000.	0.			GENERAL SUPPORT
ADAGIO HOUSE 100 CHICAGO AVE HARRISONBURG, VA 22802	83-0775072	501(C)(3)	6,920.	0.			GENERAL SUPPORT
SONSHINE MINISTRIES PO BOX 731 HARRISONBURG, VA 22803	52-1437518	501(C)(3)	6,750.	0.			UNRESTRICTED GIFTS/ASSISTANCE
WEEKDAY RELIGIOUS EDUCATION P.O. BOX 835 HARRISONBURG, VA 22803	54-0542401	501(C)(3)	6,731.	0.			GENERAL SUPPORT
SHENANDOAH VALLEY SCHOLARS LATINO INITIATIVE - P.O. BOX 2734 - HARRISONBURG, VA 22801	45-5560300	501(C)(3)	6,500.	0.			GENERAL SUPPORT
NEW COMMUNITY PROJECT 117 NATURE ROAD BLUE RIDGE, VA 24064	20-0092504	501(C)(3)	6,100.	0.			GENERAL SUPPORT
PLAINS DISTRICT MEMORIAL MUSEUM PO BOX 601 TIMBERVILLE, VA 22853	34-2023317	501(C)(3)	6,000.	0.			GIFT FOR NEW LECTURE ROOM

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(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
MISSION TO THE WORLD PO BOX 744165 ATLANTA, GA 30374	58-2325982	501(C)(3)	6,000.	0.			GENERAL SUPPORT
CHRISTOPHER NEWPORT UNIVERSITY - FINANCIAL AID - 1 UNIVERSITY PLACE - NEWPORT NEWS, VA 23606	54-1156248	501(C)(3)	6,000.	0.			GENERAL SUPPORT
CHURCH WORLD SERVICES 250 E ELIZABETH STREET, SUITE 109 HARRISONBURG, VA 22801	13-4080201	501(C)(3)	5,550.	0.			GENERAL SUPPORT
SKYLINE LITERACY PO BOX 1354 HARRISONBURG, VA 22803	54-1589682	501(C)(3)	5,500.	0.			VARIOUS ASSISTANCE GIFTS
KERUS GLOBAL EDUCATION 245 NEWMAN AVE HARRISONBURG, VA 22801	53-0204604	501(C)(3)	5,320.	0.			VARIOUS GRANTS FOR EDUCATIONAL PURPOSES.
PROJECT GROWS PO BOX 781 STAUNTON, VA 24402	46-1070735	501(C)(3)	5,250.	0.			GENERAL SUPPORT
MASSANETTA SPRINGS CONFERENCE CENTER - 712 MASSANETTA SPRINGS ROAD - HARRISONBURG, VA 22801	54-0505926	501(C)(3)	5,192.	0.			MEMORIAL GIFT, GENERAL SUPPORT
FORT HARRISON, INC. PO BOX 366 DAYTON, VA 22821	51-0228256	501(C)(3)	5,117.	0.			GENERAL SUPPORT
CAT'S CRADLE P.O. BOX 2128 HARRISONBURG, VA 22801	20-3269224	501(C)(3)	5,025.	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.)

(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
TUFTS UNIVERSITY SCHOOL OF MEDICINE, OFFICE OF DEVELOPMENT - 136 HARRISON STREET - BOSTON, MA 02111	04-2103634	501(C)(3)	5,000.	0.			SCHOLARSHIPS
CATHOLIC DIOCESE OF ARLINGTON 200 N GLEBE ROAD, STE 811 ARLINGTON, VA 22203	54-0515706	501(C)(3)	5,000.	0.			CONSTRUCTION OF GYMNASIUM AT SACRED HEART ACADEMY, PRIORITIES OF THE BISHOP, AND BISHOP'S LENTEN
SARASOTA COMMUNITY CHURCH 4041 BAHIA VISTA ST SARASOTA, FL 34232	59-1382297	501(C)(3)	5,000.	0.			GENERAL SUPPORT
BOSTON UNIVERSITY SCHOOL OF MEDICINE - BUSM OFFICE OF DEVELOPMENT 72 E CONCORD ST, L-219 - BOSTON, MA 02118	04-2103547	501(C)(3)	5,000.	0.			GENERAL SUPPORT
UPMC MEDICAL & HEALTH SCIENCES FOUNDATION - 3600 FORBES AVE - PITTSBURGH, PA 15213	11-3708851	501(C)(3)	5,000.	0.			GENERAL SUPPORT
HIGHLAND COUNTY HUMANE SOCIETY PO BOX 458 MONTEREY, VA 24465	45-5554938	501(C)(3)	5,000.	0.			GENERAL SUPPORT
ELEGIUS MINI EQUINE SANCTUARY 4661 DOE HILL ROAD MCDOWELL, VA 24458	81-4844371	501(C)(3)	5,000.	0.			GENERAL SUPPORT
ARCADIA PROJECT PO BOX 571 STAUNTON, VA 24402	54-2003615	501(C)(3)	5,000.	0.			GENERAL SUPPORT
PACE CENTER FOR GIRLS 6745 PHILLIPS INDUSTRIAL BOULEVARD JACKSONVILLE, FL 32256	59-2414492	501(C)(3)	5,000.	0.			GENERAL SUPPORT

Schedule I (Form 990)

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& 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
LINDALE MENNONITE CHURCH PO BOX 1082 HARRISONBURG, VA 22803	54-0965630	501(C)(3)	5,000.	0.			GENERAL SUPPORT
EAST GATE MINISTRIES PO BOX 1934 HARRISONBURG, VA 22801	38-3642956	501(C)(3)	5,000.	0.			GENERAL SUPPORT
DARE TO DREAM 515 WADE WOODS LANE MONTEREY, VA 24465	47-3546999	501(C)(3)	5,000.	0.			GENERAL SUPPORT

Schedule I (Form 990)

THE COMMUNITY FOUNDATION OF HARRISONBURG
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Schedule I (Form 990) (2019)

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 noncash 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 NONPROFIT ORGANIZATIONS TO ENSURE GRANT FUNDS ARE USED APPROPRIATELY AND IN COMPLIANCE WITH APPLICABLE REGULATIONS AND DONOR RESTRICTIONS.

Part IV Supplemental Information

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: EASTERN MENNONITE SCHOOL

(H) PURPOSE OF GRANT OR ASSISTANCE: LET THE CHILDREN COME CAMPAIGN FOR
NEW ELEMENTARY SCHOOL, VDOE SCHOLARSHIP DISTRIBUTIONS, DAVID & SHIRLEY
YODER ENDOWMENT FUND, DANIEL & ORA BENDER ENDOWMENT FUND, MEMORIAL GIFTS

NAME OF ORGANIZATION OR GOVERNMENT:

BLUE RIDGE COMMUNITY COLLEGE FOUNDATION

(H) PURPOSE OF GRANT OR ASSISTANCE: SCHOLARSHIPS, GENERAL SUPPORT,
ENACTUS PROGRAM, WELDING PROGRAM, ENGINEERING PROGRAM, TRANSPORTATION,
STUDENT FOCUS COMMUNITY IMPROVEMENT PROGRAM

NAME OF ORGANIZATION OR GOVERNMENT:

YOUNG LIFE - HARRISONBURG/ROCKINGHAM, INTERNATIONAL

(H) PURPOSE OF GRANT OR ASSISTANCE: GENERAL SUPPORT, YOUNG LIVES PROGRAM
FOR TEENAGE MOTHERS, CAMP SCHOLARSHIPS, KIDS IN NEED CAMPAIGN, GOLF
SPONSOR, 5K SPLATTER RUN SPONSOR, BANQUEST GIFT, COLLEGE WORK PROGRAM,
SUPPORT MISSION WORK

NAME OF ORGANIZATION OR GOVERNMENT: EASTERN MENNONITE UNIVERSITY

(H) PURPOSE OF GRANT OR ASSISTANCE: BACH FESTIVAL, SEMINARY SUPPORT,
GENERAL SUPPORT, UNIVERSITY FUND, SHENANDOAH VALLEY CHILDREN'S CHOIR, AND
CENTER FOR JUSTICE AND PEACEBUILDING

NAME OF ORGANIZATION OR GOVERNMENT: CATHOLIC DIOCESE OF ARLINGTON

(H) PURPOSE OF GRANT OR ASSISTANCE: CONSTRUCTION OF GYMNASIUM AT SACRED
HEART ACADEMY, PRIORITIES OF THE BISHOP, AND BISHOP'S LENTEN APPEAL.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2019

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.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

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

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions 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	73	2,371,608	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	X	3	458,500	APPRAISAL
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

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

	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 isn't 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 nonstandard 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 didn't 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) 2019

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

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 11B:

AN ELECTRONIC COPY OF FORM 990 IS PROVIDED TO BOARD MEMBERS THROUGH SECURE
EMAIL OR 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 TAKE 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	-242,169.
MOUNTS RECEIVED FOR AGENCY ACCOUNTS	-260,319.
GRANTS MADE FROM AGENCY ACCOUNTS	548,852.

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

Schedule O (Form 990 or 990-EZ) (2019)

932211 09-06-19

THE COMMUNITY FOUNDATION OF HARRISBURG
& 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
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		
b Gift, grant, or capital contribution to related organization(s)		
c Gift, grant, or capital contribution from related organization(s)		
d Loans or loan guarantees to or for related organization(s)		
e Loans or loan guarantees by related organization(s)		
f Dividends from related organization(s)		
g Sale of assets to related organization(s)		
h Purchase of assets from related organization(s)		
i Exchange of assets with related organization(s)		
j Lease of facilities, equipment, or other assets to related organization(s)		
k Lease of facilities, equipment, or other assets from related organization(s)		
l Performance of services or membership or fundraising solicitations for related organization(s)		
m Performance of services or membership or fundraising solicitations by related organization(s)		
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		
o Sharing of paid employees with related organization(s)		
p Reimbursement paid to related organization(s) for expenses		
q Reimbursement paid by related organization(s) for expenses		
r Other transfer of cash or property to related organization(s)		
s 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)				

Part VII Supplemental Information

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

Multiple horizontal lines for supplemental information.