

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

2020Open 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.**A** For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021****B** Check if applicable:

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

C Name of organization
JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER, NY, INC.

Doing business as

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

255 EAST AVENUE

Room/suite

201

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

ROCHESTER, NY 14604**F** Name and address of principal officer: **MEREDITH DRAGON**
SAME AS C ABOVE**D** Employer identification number**16-0868942****E** Telephone number**585-461-0490****G** Gross receipts \$**10,042,645.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.JEWISHROCHESTER.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1961****M** State of legal domicile: **NY****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: FUNDRAISING, PLANNING AND COMMUNITY RELATIONS SERVING THE JEWISH COMMUNITY OF ROCHESTER, NY.		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	67
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	66
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	81
	6	Total number of volunteers (estimate if necessary)	6	71
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 8,308,078.	Current Year 8,806,162.
	9	Program service revenue (Part VIII, line 2g)	120,275.	180,645.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,340,025.	475,187.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	183,753.	580,651.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	10,952,131.	10,042,645.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	6,314,601.	4,886,620.
	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)	2,237,623.	2,083,792.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 508,961.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,573,892.	1,451,990.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	10,126,116.	8,422,402.
19	Revenue less expenses. Subtract line 18 from line 12	826,015.	1,620,243.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 35,844,642.	End of Year 44,011,162.
	21	Total liabilities (Part X, line 26)	5,189,744.	5,127,853.
	22	Net assets or fund balances. Subtract line 21 from line 20	30,654,898.	38,883,309.

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		
	MEREDITH DRAGON, EXECUTIVE DIRECTOR Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	TIMOTHY P. THANEY, CPA	TIMOTHY P. THANEY, C	04/12/22		P01231250
	Firm's name ▶ DEJOY, KNAUF & BLOOD, LLP	Firm's EIN ▶ 16-1375790			
	Firm's address ▶ 280 EAST BROAD STREET, SUITE 300 ROCHESTER, NY 14604		Phone no. 585-546-1840		

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

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Part III Statement of Program Service Accomplishments

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

- 1** Briefly describe the organization's mission:
THE MISSION OF THE JEWISH COMMUNITY FEDERATION OF GREATER ROCHESTER IS TO ENRICH THE QUALITY OF LIFE FOR JEWS IN ROCHESTER, ISRAEL AND AROUND THE WORLD. THE FEDERATION MEETS THIS GOAL THROUGH FINANCIAL RESOURCE DEVELOPMENT, PLANNING, EDUCATION, COMMUNITY RELATIONS, AND VOLUNTEER
- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.
- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.
- 4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.
- 4a** (Code:) (Expenses \$ **4,886,620.** including grants of \$ **4,886,620.**) (Revenue \$)
DISTRIBUTIONS TO BENEFICIARIES - ANNUAL ALLOCATIONS TO QUALIFIED JEWISH ORGANIZATIONS.
- 4b** (Code:) (Expenses \$ **397,648.** including grants of \$) (Revenue \$ **180,645.**)
EDUCATIONAL SERVICES - PROFESSIONAL DEVELOPMENT PROGRAMS & COURSES FOR TEACHERS, MIDRASH H.S. IN ROCHESTER FOR JEWISH STUDENTS AND EDUCATIONAL PROGRAMS FOR COMMUNITY ON THE HOLOCAUST.
- 4c** (Code:) (Expenses \$ **334,338.** including grants of \$) (Revenue \$)
FOUNDATION DEVELOPMENT - PROGRAMS TO ASSIST IN THE DEVELOPMENT AND GROWTH OF JEWISH ORGANIZATIONS.
- 4d** Other program services (Describe on Schedule O.)
(Expenses \$ **1,663,743.** including grants of \$) (Revenue \$ **550,565.**)
- 4e** Total program service expenses **7,282,349.**

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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
20a 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	

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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? If "Yes," complete Schedule I, Parts I and III	22	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? If "Yes," complete Schedule J	23	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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	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? If "Yes," complete Schedule L, Part II	26	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? If "Yes," complete Schedule L, Part III	27	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):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	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? If "Yes," complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	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? If "Yes," complete Schedule R, Part VI	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	38	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	1a	0
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

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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 81		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)			
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		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	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		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?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		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?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
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?	13a		
Note: See the instructions for additional information the organization must report on Schedule O.			
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?	15		X
If "Yes," see instructions and file Form 4720, Schedule N.			
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
If "Yes," complete Form 4720, Schedule O.			

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

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

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	67	
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.			
b Enter the number of voting members included on line 1a, above, who are independent	1b	66	
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
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses 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
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	
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	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	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?			
a The organization's CEO, Executive Director, or top management official	15a	X	
b Other officers or key employees of the organization	15b		X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

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

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 **►**
JEANINE MONACHINO - 585-461-0490
255 EAST AVENUE, SUITE 201, ROCHESTER, NY 14604

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ROCHESTER, NY, INC.**

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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) MEREDITH DRAGON CHIEF EXECUTIVE OFFICER	37.50 0.50	X		X				262,071.	0.	25,443.
(2) JEANINE MONACHINO CHIEF FINANCIAL OFFICER	37.50 0.50			X				134,279.	0.	11,934.
(3) MARK HENDERSON DIRECTOR OF SECURITY	37.50				X			120,833.	0.	1,195.
(4) DEBORAH ZARKOWSKY PHILANTHROP DIRECTOR	37.50				X			117,492.	0.	1,168.
(5) JULIE NUSBAUM PRESIDENT	1.00	X		X				0.	0.	0.
(6) RINA CHESSIN VICE PRESIDENT	0.50	X		X				0.	0.	0.
(7) DAPHNE FUTERMAN VICE PRESIDENT	0.50	X		X				0.	0.	0.
(8) RICHARD GOLDSTEIN VICE PRESIDENT	0.50	X		X				0.	0.	0.
(9) HOWARD KONAR VICE PRESIDENT	0.50	X		X				0.	0.	0.
(10) FRANK SKLARSKY VICE PRESIDENT	0.50	X		X				0.	0.	0.
(11) RUTH SKLARSKY VICE PRESIDENT	0.50	X		X				0.	0.	0.
(12) WENDY HOWITT SECRETARY	0.50	X		X				0.	0.	0.
(13) RANDY SCHUSTER TREASURER	0.50	X		X				0.	0.	0.
(14) MARC HAAS DIRECTOR	0.50	X						0.	0.	0.
(15) BLANCHE FENSTER DIRECTOR	0.50	X						0.	0.	0.
(16) JERRY GOLDMAN TREASURER	0.50	X						0.	0.	0.
(17) LORRAINE P. WOLCH DIRECTOR	0.50	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) DAVID CLAR DIRECTOR	0.50	X						0.	0.	0.
(19) HOWARD CRANE DIRECTOR	0.50	X						0.	0.	0.
(20) BERYL NUSBAUM BOARD OF GOVERNORS	0.50	X						0.	0.	0.
(21) DENNIS KESSLER BOARD OF GOVERNORS	0.50	X						0.	0.	0.
(22) ELI N. FUTERMAN BOARD OF GOVERNORS	0.50	X						0.	0.	0.
(23) HOWARD J. GROSSMAN BOARD OF GOVERNORS	0.50	X						0.	0.	0.
(24) JERALD J. ROTENBERG BOARD OF GOVERNORS	0.50	X						0.	0.	0.
(25) NATHAN ROBFOGEL BOARD OF GOVERNORS	0.50	X						0.	0.	0.
(26) PAUL S. GOLDBERG BOARD OF GOVERNORS	0.50	X						0.	0.	0.
1b Subtotal								634,675.	0.	39,740.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								634,675.	0.	39,740.

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 **4**

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

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

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

SEE PART VII, SECTION A CONTINUATION SHEETS

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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 (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) ROBERT GORDON BOARD OF GOVERNORS	0.50	X						0.	0.	0.
(28) SEYMOUR WEINSTEIN BOARD OF GOVERNORS	0.50	X						0.	0.	0.
(29) WARREN H. HEILBRONNER BOARD OF GOVERNORS	0.50	X						0.	0.	0.
(30) ROBERTA BORG BOARD OF GOVERNORS	0.50	X						0.	0.	0.
(31) HELEN HECKER BOARD OF GOVERNORS	0.50	X						0.	0.	0.
(32) LINDA CORNELL WEINSTEIN BOARD OF GOVERNORS	0.50	X						0.	0.	0.
(33) ROCHELLE GUTKIN BOARD OF GOVERNORS	0.50	X						0.	0.	0.
(34) JORDAN MORGENSTERN DIRECTOR	0.50	X						0.	0.	0.
(35) MICHAEL D. GROSSMAN BOARD OF GOVERNORS	0.50	X						0.	0.	0.
(36) NEAL MORCHOWER DIRECTOR	0.50	X						0.	0.	0.
(37) REUBEN AUSPITZ DIRECTOR	0.50	X						0.	0.	0.
(38) RICHARD MARKUS DIRECTOR	0.50	X						0.	0.	0.
(39) DEBBIE GORDON DIRECTOR	0.50	X						0.	0.	0.
(40) TED AXELROD DIRECTOR	0.50	X						0.	0.	0.
(41) CAROLYN NUSSBAUM BOARD OF GOVERNORS	0.50	X						0.	0.	0.
(42) HELEN KASHTAN DIRECTOR	0.50	X						0.	0.	0.
(43) LESLIE CRANE BOARD OF GOVERNORS	0.50	X						0.	0.	0.
(44) ROBERTA FELDMAN DIRECTOR	0.50	X						0.	0.	0.
(45) MELANIE BOBRY DIRECTOR	0.50	X						0.	0.	0.
(46) KEN GREENE DIRECTOR	0.50	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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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 (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(47) RABBI AVI KILIMNICK DIRECTOR	0.50	X						0.	0.	0.
(48) LISA AXELROD DIRECTOR	0.50	X						0.	0.	0.
(49) DAN KINEL DIRECTOR	0.50	X						0.	0.	0.
(50) ERIC BRANDT DIRECTOR	0.50	X						0.	0.	0.
(51) GABE CHODAK DIRECTOR	0.50	X						0.	0.	0.
(52) CINDY FINESTONE DIRECTOR	0.50	X						0.	0.	0.
(53) DR. JOSEPH KILMINCK DIRECTOR	0.50	X						0.	0.	0.
(54) LEON GOSSIN DIRECTOR	0.50	X						0.	0.	0.
(55) KIMBERLY HOLTZMAN DIRECTOR	0.50	X						0.	0.	0.
(56) KIMBERLY KALISH DIRECTOR	0.50	X						0.	0.	0.
(57) SHARI KINEL DIRECTOR	0.50	X						0.	0.	0.
(58) LISA PELTA DIRECTOR	0.50	X						0.	0.	0.
(59) JOY RYEN PLOTNIK DIRECTOR	0.50	X						0.	0.	0.
(60) TIFFANY ROTHENBERG DIRECTOR	0.50	X						0.	0.	0.
(61) AVIVA SCHOCHAT DIRECTOR	0.50	X						0.	0.	0.
(62) MICHAEL SILVERSTEIN DIRECTOR	0.50	X						0.	0.	0.
(63) LISA A. TELLEM DIRECTOR	0.50	X						0.	0.	0.
(64) STACY TULGAN DIRECTOR	0.50	X						0.	0.	0.
(65) PAUL UNDERBERG DIRECTOR	0.50	X						0.	0.	0.
(66) MARGOT WEINBERG DIRECTOR	0.50	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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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 (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(67) NAOMI PETERS DIRECTOR	0.50	X						0.	0.	0.
(68) MICHELE RUDA DIRECTOR	0.50	X						0.	0.	0.
(69) ARIE SCHOCHAT DIRECTOR	0.50	X						0.	0.	0.
(70) MONA FRIEDMAN KOLKO DIRECTOR	0.50	X						0.	0.	0.
(71) KAREN MENACHOF DIRECTOR	0.50	X						0.	0.	0.
(72) AMY LIBENSON DIRECTOR	0.50	X						0.	0.	0.
(73) DEBBIE GOLDBERG DIRECTOR	0.50	X						0.	0.	0.
(74) LAURA TARTAGLIA DIRECTOR	0.50	X						0.	0.	0.
(75) LISA FIORENTINO ASSISTANT	0.50	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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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	637,000.					
	e Government grants (contributions)	1e						
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	8,169,162.					
	g Noncash contributions included in lines 1a-1f	1g	\$					
	h Total. Add lines 1a-1f							8,806,162.
Program Service Revenue	2 a GRANT INCOME	Business Code 611600		180,645.	180,645.			
	b							
	c							
	d							
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f				180,645.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			475,187.			475,187.
4 Income from investment of tax-exempt bond proceeds								
5 Royalties								
6 a Gross rents		(i) Real	(ii) Personal					
6a		30,086.						
b Less: rental expenses ...		0.						
c Rental income or (loss)		6c	30,086.					
d Net rental income or (loss)					30,086.		30,086.	
7 a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other					
7a								
b Less: cost or other basis and sales expenses		7b						
c Gain or (loss)		7c						
d Net gain or (loss)								
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 OTHER REVENUE	Business Code 900099		550,565.	550,565.			
	b							
	c							
	d All other revenue							
	e Total. Add lines 11a-11d				550,565.			
	12 Total revenue. See instructions				10,042,645.	731,210.	0.	505,273.

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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 ☐

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	4,886,620.	4,886,620.		
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	239,700.	155,805.	47,940.	35,955.
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	1,536,497.	998,723.	307,299.	230,475.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	110,217.	71,641.	22,043.	16,533.
9 Other employee benefits	88,936.	57,809.	17,787.	13,340.
10 Payroll taxes	108,442.	70,487.	21,689.	16,266.
11 Fees for services (nonemployees):				
a Management				
b Legal	47,797.		47,797.	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	5,002.		5,002.	
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	202,042.	200,993.	1,049.	
17 Travel	469.	399.	70.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	815.		815.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	147,685.	130,760.	16,925.	
23 Insurance	14,761.		14,761.	
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 PROGRAMS AND EVENTS	538,629.	297,696.	76,629.	164,304.
b NATIONAL DUES EXPENSE	149,948.	149,948.		
c EQUIPMENT RENTALS, REPA	113,652.	90,250.	12,120.	11,282.
d BAD DEBT EXPENSE	94,420.	94,420.		
e All other expenses	136,770.	76,798.	39,166.	20,806.
25 Total functional expenses. Add lines 1 through 24e	8,422,402.	7,282,349.	631,092.	508,961.
26 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)

**JEWISH COMMUNITY FEDERATION OF GREATER
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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	944,720.	1	724,458.
	2 Savings and temporary cash investments	3,717,823.	2	4,204,670.
	3 Pledges and grants receivable, net	3,826,308.	3	3,291,928.
	4 Accounts receivable, net		4	
	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	801.	7	801.
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	54,882.	9	70,936.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,440,956.		
	b Less: accumulated depreciation	263,955.		
		1,274,623.	10c	1,177,001.
	11 Investments - publicly traded securities	23,957,977.	11	32,486,680.
	12 Investments - other securities. See Part IV, line 11	862,497.	12	880,184.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	1,205,011.	15	1,174,504.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	35,844,642.	16	44,011,162.	
Liabilities	17 Accounts payable and accrued expenses	525,276.	17	374,594.
	18 Grants payable	3,961,270.	18	4,121,097.
	19 Deferred revenue	405,850.	19	391,284.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to 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		22	
	23 Secured mortgages and notes payable to unrelated third parties	122,696.	23	36,476.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	174,652.	25	204,402.
	26 Total liabilities. Add lines 17 through 25	5,189,744.	26	5,127,853.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ X and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	15,028,221.	27	19,370,310.
	28 Net assets with donor restrictions	15,626,677.	28	19,512,999.
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	30,654,898.	32	38,883,309.
	33 Total liabilities and net assets/fund balances	35,844,642.	33	44,011,162.

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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	10,042,645.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,422,402.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,620,243.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	30,654,898.
5	Net unrealized gains (losses) on investments	5	6,608,168.
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	38,883,309.

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: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a	X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	2b	X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
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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