

Critical Messages

None

Informational Messages

- Form 990, Part X, line 27 end of year unrestricted net asset balance is calculated.
- Data accepted via Datasharing review and verify.
- Preparer 'Thomas E Schoder CPA'
- Force field entered with data "35,196" on Screen PSA
- Force field entered with data "4,164" on Screen PSA
- Force field entered with data "5,313" on Screen PSA
- Force field entered with data "4,185" on Screen PSA
- Force field entered with data "6,958" on Screen PSA
- Force field entered with data "30,220" on Screen PSA
- Force field entered with data "22,875" on Screen PSA
- Force field entered with data "371" on Screen Exp-2
- Force field entered with data "13,510" on Screen Bal-2

Missing Data

Prior Year Data

Extensions

- Extended due date 1st ext 2/15/13

Bank Information and Private Foundation Statements

- Name of financial institution KeyBank National Association
- Type of account 1
- Routing transit number 021300077
- Depositor account number 243670225

Electronic Filing

- Taxpayer's PIN 19714
- ERO's PIN 16133
- Extension signature date 11/06/12
- PIN authorization indicator 2
- Taxpayer PIN ext 19714
- ERO's PIN ext 16133

List of Officers, Directors, Trustees, Etc. - Other (Gary Towsley)

- First achievement 3,430
- Program service 3,430
- Management & General 3,430
- Fundraising 3,430

List of Officers, Directors, Trustees, Etc. - Other (Christopher M Norton)

- Second achievement 4,973

Balance Sheet - Assets

- Prepaid expense - BOY 537

Balance Sheet - Liabilities and Equity

- Deferred revenue - BOY 451

LaDelfa Schoder & Walker PC
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Mount Morris, NY 14510-1250
585-658-2813

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Fax: (585) 658-2422
Email: info@ladelfa.com

October 25, 2013

CONFIDENTIAL

Genesee Valley Council
on the Arts, Inc.
4 Murray Hill Drive
Mount Morris, NY 14510-1122

Dear Chris:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your federal and state exempt organization returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of these returns. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your tax returns does not include any procedures designed to discover defalcations and/or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

LaDelfa Schoder & Walker PC

Accepted By: _____

Date: _____

Forms 990 / 990-EZ Return Summary

For calendar year 2012, or tax year beginning **07/01/12** , and ending **06/30/13**

**Genesee Valley Council
on the Arts, Inc.**

23-7171154

Net Asset / Fund Balance at Beginning of Year		<u>34,286</u>
Revenue		
Contributions	<u>120,300</u>	
Program service revenue	<u>24,302</u>	
Investment income	<u>5</u>	
Capital gain / loss		
Special events:		
Gross revenue	<u>13,313</u>	
Direct expenses	<u>7,757</u>	
Net income	<u>5,556</u>	
Other income	<u>5,556</u>	
Total revenue		<u>150,163</u>
Expenses		
Program services	<u>108,911</u>	
Management and general	<u>20,720</u>	
Fundraising	<u>17,862</u>	
Total expenses		<u>147,493</u>
Excess / (deficit)		<u>2,670</u>
Other changes		<u>34,286</u>
Net Asset / Fund Balance at End of Year		<u><u>36,956</u></u>

Reconciliation of Revenue

Total revenue per financial statements	_____
Less:	
Unrealized gains	_____
Donated services	_____
Recoveries	_____
Other	_____
Plus:	
Investment expenses	_____
Other	_____
Total revenue per return	<u><u>150,163</u></u>

Reconciliation of Expenses

Total expenses per financial statements	_____
Less:	
Donated services	_____
Prior year adjustments	_____
Losses	_____
Other	_____
Plus:	
Investment expenses	_____
Other	_____
Total expenses per return	<u><u>147,493</u></u>

Balance Sheet

	Beginning	Ending	Differences
Assets	<u>39,803</u>	<u>40,622</u>	
Liabilities	<u>5,517</u>	<u>3,666</u>	
Net assets	<u><u>34,286</u></u>	<u><u>36,956</u></u>	<u><u>2,670</u></u>

Miscellaneous Information

Amended return _____
 Return / extended due date 11/15/13
 Failure to file penalty _____

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October 25, 2013

CONFIDENTIAL

Genesee Valley Council
on the Arts, Inc.
4 Murray Hill Drive
Mount Morris, NY 14510-1122

Dear Chris:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)
Annual Filing for Charitable Organizations (CHAR500)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

LaDelfa Schoder & Walker PC

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October 25, 2013

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on the Arts, Inc.
4 Murray Hill Drive
Mount Morris, NY 14510-1122

For professional services rendered in connection with the preparation of the following tax forms
for year ending 6/30/13.

Amount due \$ 0.00

Filing Instructions

Genesee Valley Council on the Arts, Inc.

Exempt Organization Tax Return

Taxable Year Ended June 30, 2013

- Date Due:** November 15, 2013
- Remittance:** None is required. Your Form 990 for the tax year ended 6/30/13 shows no balance due.
- Mail To:** Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0027
- Signature:** The return should be signed and dated on Page 1 by an officer representing the organization.
- Other:** Initial and date the copy of the return, and retain it for your records.

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)
The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2012 calendar year, or tax year beginning **07/01/12**, and ending **06/30/13**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Genesee Valley Council on the Arts, Inc. Doing Business As Livingston Arts Number and street (or P.O. box if mail is not delivered to street address) 4 Murray Hill Drive City, town or post office, state, and ZIP code Mount Morris NY 14510-1122	D Employer identification number 23-7171154 E Telephone number 585-243-6785 G Gross receipts \$ 157,920
	F Name and address of principal officer: Christopher M Norton 4 Murray Hill Drive Mount Morris NY 14510	
	H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)	
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () <input type="checkbox"/> t (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	

J Website: **www.gvcaonline.org** **H(c)** Group exemption number **u**

K Form of organization: Corporation Trust Association Other **u** **L** Year of formation: **1971** **M** State of legal domicile: **NY**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: See Schedule O		
	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	16
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	16
	5 Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	10
	6 Total number of volunteers (estimate if necessary)	6	23
	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 34	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 148,691	Current Year 120,300
	9 Program service revenue (Part VIII, line 2g)	26,566	24,302
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6	5
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-3,760	5,556
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	171,503	150,163
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	33,002
14 Benefits paid to or for members (Part IX, column (A), line 4)			0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		78,555	74,137
16a Professional fundraising fees (Part IX, column (A), line 11e)			0
b Total fundraising expenses (Part IX, column (D), line 25) u 17,862			
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		56,311	41,532
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	167,868	147,493	
19 Revenue less expenses. Subtract line 18 from line 12	3,635	2,670	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 39,803	End of Year 40,622
	21 Total liabilities (Part X, line 26)	5,517	3,666
	22 Net assets or fund balances. Subtract line 21 from line 20	34,286	36,956

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 Christopher M Norton	Date _____
	Type or print name and title Executive Director	

Paid Preparer Use Only	Print/Type preparer's name Thomas E Schoder CPA	Preparer's signature _____	Date _____	Check <input type="checkbox"/> if self-employed	PTIN P00601443
	Firm's name } LaDelfa Schoder & Walker PC	Firm's EIN } 16-1331214			
	Firm's address } 112 Main St Mount Morris, NY 14510-1250	Phone no. 585-658-2813			

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

Part III Statement of Program Service Accomplishments

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



1 Briefly describe the organization's mission:

See Schedule O

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 \$ **53,095** including grants of \$ **22,875**) (Revenue \$ **56,215**)

Decentralization Grant Program- To provide funding to non-profit organizations interested in promoting and developing arts and cultural projects. Grants were awarded to 23 qualified organizations for 24 projects.

Various projects undertaken during the fiscal year includes: concerts and festivals, a dance workshop, fiddlers' picnic, summer reading programs, theatrical workshops, musicals and plays, an arts in the library program, storytelling, and an arts showcase.

4b (Code:) (Expenses \$ **6,958** including grants of \$) (Revenue \$ **8,612**)

Folk Arts Program- To promote an appreciation in traditional folk arts by providing funding for various folk arts programs including round and square dancing. The folk arts program is continually researching and documenting local arts and traditions including music, dance, material arts, verbal lore, foodways, ethnic arts, and others.

4c (Code:) (Expenses \$ **9,498** including grants of \$ **4,185**) (Revenue \$ **10,935**)

Arts In Education Program- To provide funding to promote an awareness of the performing arts in the local school systems. The program pairs teachers with teaching artists to work together with students in the classroom integrating art into the curriculum. Four local school districts were served with an artist-in-residence. The number of youth benefitting from the program totaled approximately 4,000.

Projects undertaken during the fiscal year included the following: creating sculptures using clay as the

4d Other program services. (Describe in Schedule O.)

(Expenses \$ **39,360** including grants of \$ **4,164**) (Revenue \$ **48,185**)

4e Total program service expenses **108,911**

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		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? If "Yes," complete Schedule C, Part II		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? If "Yes," complete Schedule C, Part III		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? If "Yes," complete Schedule D, Part 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? If "Yes," complete Schedule D, Part II		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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? If "Yes," complete Schedule D, Part IV		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V	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? If "Yes," complete Schedule D, Part VI	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? If "Yes," complete Schedule D, Part VII		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? If "Yes," complete Schedule D, Part VIII		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? If "Yes," complete Schedule D, Part IX		X
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		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)? If "Yes," complete Schedule D, Part X		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		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? If "Yes," complete Schedule F, Parts I and IV		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV		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? If "Yes," complete Schedule G, Part I (see instructions)		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? If "Yes," complete Schedule G, Part II		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	X	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	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		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 25		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		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, or key employee? If "Yes," complete Schedule L, Part IV		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		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		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		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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		
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		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		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 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
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country: u See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	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.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	16	
1b	Enter the number of voting members included in line 1a, above, who are independent	16	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	X	
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **u NY**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **u Christopher M Norton** **4 Murray Hill Drive**

Mount Morris NY 14510-1122 585-243-6785

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted 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) Gary Towsley	3.00									
Vice-President	0.00	X		X			0	0	0	
(2) Mark Gillespie	2.00									
Secretary	0.00	X		X			0	0	0	
(3) Peter Cappadonia	3.00									
Treasurer	0.00	X		X			0	0	0	
(4) James Coniglio	1.00									
Trustee	0.00	X					0	0	0	
(5) Roland Beck	1.00									
Trustee	0.00	X					0	0	0	
(6) Susan Erdle	1.00									
Trustee	0.00	X					0	0	0	
(7) Constance English	1.00									
Trustee	0.00	X					0	0	0	
(8) Melanie Blood	1.00									
Trustee	0.00	X					0	0	0	
(9) Lisa Burns	1.00									
Trustee	0.00	X					0	0	0	
(10) William Hawkins	4.00									
President	0.00	X		X			0	0	0	
(11) Anne Hasler	1.00									
Trustee	0.00	X					0	0	0	

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 dotted 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			
(12) Patricia Case Trustee	1.00 0.00	X						0	0	0
(13) Richard Harrington Trustee	1.00 0.00	X						0	0	0
(14) Chris Held Trustee	1.00 0.00	X						0	0	0
(15) Eddie Lee Trustee	2.00 0.00	X						0	0	0
(16) Amanda Lynch Trustee	1.00 0.00	X						0	0	0
(17) Christopher M Norton Executive Director	35.00 0.00			X				29,838	0	0
(18)										
(19)										
1b Sub-total								29,838		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								29,838		

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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 **u 0**

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b 15,160				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e 101,200				
	f All other contributions, gifts, grants, and similar amounts not included above	1f 3,940				
	g Noncash contributions included in lines 1a-1f: \$					
	h Total. Add lines 1a-1f	u 120,300				
	Program Service Revenue		Busn. Code			
2a Class fee-Livingston Arts Ctr			9,243	9,243		
b Program consulting fees			7,000	7,000		
c Community based learning			3,745	3,745		
d Theatre programs			1,986	1,986		
e Sales-Livingston Arts Center			1,916	1,916		
f All other program service revenue			412	412		
g Total. Add lines 2a-2f		u 24,302				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	u	5		5	
	4 Income from investment of tax-exempt bond proceeds	u				
	5 Royalties	u				
	6a Gross rents	(i) Real				
		(ii) Personal				
	b Less: rental exps.					
	c Rental inc. or (loss)					
	d Net rental income or (loss)	u				
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
	b Less: cost or other basis & sales exps.					
	c Gain or (loss)					
	d Net gain or (loss)	u				
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a 13,313				
		b Less: direct expenses	b 7,757			
c Net income or (loss) from fundraising events		u 5,556			5,556	
9a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities	u				
10a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b				
	c Net income or (loss) from sales of inventory	u				
Miscellaneous Revenue		Busn. Code				
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d	u					
12 Total revenue. See instructions.	u	150,163	24,302	0	5,561	

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 to any question 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 governments and organizations in the U.S. See Part IV, line 21	22,875	22,875		
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	8,949	8,949		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	29,838	9,946	9,946	9,946
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	37,364	31,759	1,869	3,736
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	6,935	4,374	1,191	1,370
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	4,295		4,295	
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 Schedule O.)				
12 Advertising and promotion	2,015	1,834		181
13 Office expenses	8,858	4,942	2,034	1,882
14 Information technology	1,126	676	225	225
15 Royalties				
16 Occupancy	352	246	53	53
17 Travel	516	362	77	77
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	350	244	53	53
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	371	124	124	123
23 Insurance	768		768	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Arts Center expenses	4,717	4,717		
b Community based learning	4,215	4,215		
c Grant expenses	3,547	3,547		
d Program expenses	3,213	3,213		
e All other expenses	7,189	6,888	85	216
25 Total functional expenses. Add lines 1 through 24e	147,493	108,911	20,720	17,862
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest bearing	29,810	1	30,322
	2	Savings and temporary cash investments	5,398	2	5,419
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	2,425	8	2,081
	9	Prepaid expenses and deferred charges		9	621
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	18,825		
	10b	Less: accumulated depreciation	16,646	10c	2,179
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 34)	39,803	16	40,622	
Liabilities	17	Accounts payable and accrued expenses	5,517	17	3,666
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	5,517	26	3,666
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	15,793	27	13,510
	28	Temporarily restricted net assets	16,211	28	21,164
	29	Permanently restricted net assets	2,282	29	2,282
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	34,286	33	36,956	
34	Total liabilities and net assets/fund balances	39,803	34	40,622	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	150,163
2	Total expenses (must equal Part IX, column (A), line 25)	2	147,493
3	Revenue less expenses. Subtract line 2 from line 1	3	2,670
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	34,286
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	36,956

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <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? 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 checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2b	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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	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?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Public Charity Status and Public Support

2012

Open to Public Inspection

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

u Attach to Form 990 or Form 990-EZ. u See separate instructions.

Department of the Treasury
Internal Revenue Service

Name of the organization

**Genesee Valley Council
on the Arts, Inc.**

Employer identification number

23-7171154

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I
 - b Type II
 - c Type III—Functionally integrated
 - d Type III—Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

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

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

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

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	188,813	196,646	187,996	148,691	120,300	842,446
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	34,200	36,200	37,800	39,000	40,000	187,200
4 Total. Add lines 1 through 3	223,013	232,846	225,796	187,691	160,300	1,029,646
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						1,029,646

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
7 Amounts from line 4	223,013	232,846	225,796	187,691	160,300	1,029,646
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	720	27	5	6	5	763
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						1,030,409
12 Gross receipts from related activities, etc. (see instructions)					12	24,302
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 2012 (line 6, column (f) divided by line 11, column (f))	14	99.93 %
15 Public support percentage from 2011 Schedule A, Part II, line 14	15	97.77 %
16a 33 1/3% support test—2012. 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—2011. 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—2012. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2011. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here . Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<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 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) u	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2012 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2011 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests—2012. 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—2011. 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

Schedule of Contributors

u Attach to Form 990, Form 990-EZ, or Form 990-PF.

2012

Name of the organization Genesee Valley Council on the Arts, Inc.	Employer identification number 23-7171154
---	---

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, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33¹/₃ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution 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 a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use exclusively for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use exclusively for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$

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

Name of organization Genesee Valley Council	Employer identification number 23-7171154
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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
1	New York State Council on the Arts 175 Varick Street 3rd Floor New York NY 10014-4604	\$ 66,200	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	Livingston Cnty Board of Supervisors Livingston County Government Center 6 Court Street Geneseo NY 14454	\$ 35,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
.....	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2012

Open to Public Inspection

Name of the organization

Genesee Valley Council on the Arts, Inc.

Employer identification number

23-7171154

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate contributions to (during year), 3 Aggregate grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes No, 6 Did the organization inform all grantees... Yes No.

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements (checkboxes for public use, natural habitat, open space, historically important land area, certified historic structure), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution... 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure included in (a), 2d Number of conservation easements included in (c) acquired after 8/17/06... 3 Number of conservation easements modified... 4 Number of states where property subject to conservation easement is located... 5 Does the organization have a written policy... Yes No, 6 Staff and volunteer hours devoted to monitoring... 7 Amount of expenses incurred in monitoring... 8 Does each conservation easement reported on line 2(d) above satisfy the requirements... Yes No, 9 In Part XIII, describe how the organization reports conservation easements...

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

Table with 2 columns: u \$. Rows include: 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition... 1b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition... (i) Revenues included in Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X, 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenues included in Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

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

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange programs
- e** Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,727	1,727	1,727	1,727	
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	1,727	1,727	1,727	1,727	

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment **u** %
 - b** Permanent endowment **u** **100.00** %
 - c** Temporarily restricted endowment **u** %
- The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** unrelated organizations
- (ii)** related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

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

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		18,825	16,646	2,179
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) **u** 2,179

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include Financial derivatives, Closely-held equity interests, and Other (A-I).

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

Table with 3 columns: (a) Description of investment type, (b) Book value, (c) Method of valuation. Rows numbered 1 through 10.

Part IX Other Assets. See Form 990, Part X, line 15.

Table with 2 columns: (a) Description, (b) Book value. Rows numbered 1 through 10.

Part X Other Liabilities. See Form 990, Part X, line 25.

Table with 2 columns: (a) Description of liability, (b) Book value. Row 1 includes Federal income taxes, followed by rows 2 through 11.

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include descriptions, sub-row labels (2a-2d, 4a-4b), and final totals (1, 2e, 3, 4c, 5).

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include descriptions, sub-row labels (2a-2d, 4a-4b), and final totals (1, 2e, 3, 4c, 5).

Part XIII Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, 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 - Intended Uses for Endowment Funds

The permanently restricted endowment funds are to be used for scholarships for students interested in furthering their study of the arts.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
u Attach to Form 990.

OMB No. 1545-0047

2012

**Open to Public
Inspection**

Name of the organization **Genesee Valley Council
on the Arts, Inc.**

Employer identification number
23-7171154

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. 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
(1)								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **u 24**
- 3 Enter total number of other organizations listed in the line 1 table **u 0**

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 Individual artist grant	1	2,500			
2 Arts-in-education grants	3	4,185			
3 Young artists grants	4	1,664			
4 Student art scholarships	3	600			
5					
6					
7					

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Part I, Line 2 - Procedures for Monitoring the Use of Grant Funds

The policies and procedures of the Council, as stated in the Cultural Service Agreement, requires the grantee to submit, within thirty days after completion of the funded program, a final report describing all significant activities of the program including attendance figures and a financial statement for the funded program. Deposit and disbursement records must be produced at the Council's request.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

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.

u Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

2012

Open to Public
Inspection

**Genesee Valley Council
on the Arts, Inc.**

Employer identification number

23-7171154

Form 990 - Organization's Mission or Most Significant Activities

To act as service provider, facilitator and support system
for channeling opportunities in cultural and artistic
experiences to enrich the quality of life in Livingston
County by encouraging and promoting the arts and cultural
activities through the support of artists, schools and
community groups.

Livingston Arts is recognized as the official arts organization for
Livingston County, State of New York, and strives to make art and culture
accessible to people from all walks of life.

Form 990, Part I, Line 6

The Council receives assistance from volunteers in carrying out
fundraising activities and various docent duties. The volunteers
do not receive any compensation for their much needed services.

Form 990, Part III, Line 4c - Third Accomplishment

medium, creating poetry, creative writing projects,
and story creation through the use of theatre and dramatics.

Form 990, Part III, Line 4d - All Other Accomplishment

Grants for Young Artist-The program is for high school
juniors and seniors who are serious about developing
their artistic talents. Any junior or senior who

Name of the organization

Genesee Valley Council

Employer identification number

23-7171154

resides in Livingston County is eligible to apply for up to \$500 to pursue a special extra-curricular opportunity in creative writing, dance, music, theatre or the visual arts. Total program revenue was \$4,431 and program service expenses amounted to \$3,738.

Individual Artists' Grant Program- To offer opportunities for local artists whose creative works are shared in various ways with the community. 1 grant was awarded in the amount of \$2,500. Total program revenue was \$6,500 and program service expenses amounted to \$5,618.

The Livingston Arts Center is the community arts center and home to the New Deal Gallery, a space devoted to the display of Livingston County's collection of Work Progress Administration paintings; Apartment One, a gallery for local artists and collections; classroom and workshop areas; and a gift shop featuring the work of local artists. Total program revenue was \$19,509 and program service expenses amounted to \$17,947.

Community Based Learning Program consists of steel drum lessons offered to people of all ages. They also participate in a community steel drum band. Class registration is administered by Livingston Arts while the band and instruction are the responsibility of a local professional percussionist. Total program revenue was

Name of the organization

Genesee Valley Council

Employer identification number

23-7171154

\$10,745 and program service expenses amounted to \$9,472.

The Substance Abuse Education Program is administered by Livingston Arts on behalf of the Council on Alcoholism and Substance Abuse of Livingston County. It is an improvisational troupe made up of high school performers whom travels to area schools to use improvisational theatre to teach about good decision-making habits in regards to substance abuse. The training and leadership of this group is provided by a local professional actress/director who is contracted by Livingston Arts. Total program revenue was \$7,000 and program service expenses amounted to \$2,584.

Form 990, Part VI, Line 4 - Significant Changes to Organizational Documents

The Council's by-laws were revised to better align them with the Council's current mission and vision and to better reflect modern not-for-profit management practices.

The changes to the by-laws include the following:

- 1 Branding the Council as Livingston Arts.
- 2 Better defining the membership categories.
- 3 Changing the size of the Board of Trustees from 15 members to a range of 13 members to 17 members.
- 4 Increasing term limits of the Trustees from six to nine years and the terms of the Officers from one year to three years.
- 5 Describing more clearly the responsibilities of the officers, committees, and the staff.

Name of the organization

Genesee Valley Council

Employer identification number

23-7171154

6 Adds a non-voting ex-officio Trustee who is associated with a Livingston County governmental agency.

We have attached a copy of the revised by-laws.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

The Form 990 for the year ended June 30, 2013, was reviewed by the finance committee, the executive director and the certified public accountant, who prepared the form, before the Form 990 was submitted to the Internal Revenue Service.

The executive director electronically mailed a copy of the 2012 Form 990 to each member of the Board of Trustees for their review and comment prior to the form being filed with the Internal Revenue Service.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

At the Council's initial meeting of the Board of Trustees for the year, the president and the executive director review the conflict of interest policy with the board members and the employees whom responsibilities are governed by the conflict of interest policy.

The policy consists of questions to be answered by the trustee and employee with an explanation of the meaning of certain words and phrases. The policy requires a certification by the reader that their actions will fully comply with the statements and intent of the conflict of interest policy. the policy addresses self-disclosure by the trustee and employee

Name of the organization

Genesee Valley Council

Employer identification number

23-7171154

when a matter or issue to be acted on by the Board of Trustees confers a direct and substantial benefit to the individual or related entity.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

The review of the compensation policy for the executive director is undertaken by the Board of Trustees on an annual basis.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

Governing documents are made available to the public by a written request to the executive director who will respond to that request after consultation with the Board of Trustees and legal counsel if appropriate.

Form 990 - Federal General Footnote

Description

The grant revenue from the New York State Council on the Arts amounting to \$ 66,200 consists of the following grants:

General operating support	\$ 20,000
Decentralization regrants	33,565
Arts in education	5,935
Folk arts	4,200
Individual artist's grants	2,500

Total	\$ 66,200

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2012

Department of the Treasury
Internal Revenue Service (99)

u See separate instructions.

u Attach to your tax return.

Attachment Sequence No. **179**

Name(s) shown on return

**Genesee Valley Council
on the Arts, Inc.**

Identifying number

23-7171154

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	352
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/>		

Section B—Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

20a Class life		380	10.0	HY	S/L	19
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	371
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2012)

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Class Life ADS Property:									
26	Pottery Wheel	8/10/12	380			380	10 HY S/L	0	19
			<u>380</u>			<u>380</u>		<u>0</u>	<u>19</u>
Prior MACRS:									
1	Computer	10/16/87	1,524			1,524	5 HY S/L	1,524	0
3	Computer Equipment	10/12/88	977			977	5 HY S/L	977	0
4	486 DK 66 Dell	4/10/95	1,629			1,629	5 HY S/L	1,629	0
5	Printer H.P. LaserJet 5P	6/21/95	1,024			1,024	5 HY S/L	1,024	0
6	Computer & Monitor-Micron Electronics	3/11/99	1,876			1,876	5 MQ S/L	1,876	0
7	Printer- Canon BJC 5000	3/22/99	215			215	5 MQ S/L	215	0
8	Printer- H.P. Desktop 710c/712c	3/22/99	215			215	5 MQ S/L	215	0
9	Hard Drive- IDE 3 1/2 6.4 616	3/22/99	160			160	5 MQ S/L	160	0
10	Modem, Software & Hardware	3/22/99	210			210	5 MQ S/L	210	0
12	Hard Drive & Keyboard- CompUSA	2/04/00	890			890	5 HY S/L	890	0
13	Plain Paper Fax Machine	9/15/00	140			140	5 HY S/L	140	0
14	HewittPackard Printer	1/27/01	500			500	5 HY S/L	500	0
15	Computer Equipment	6/18/03	499		X	249	5 HY S/L	345	0
16	Wireless Networking Equipment	4/26/04	655			655	5 MQ S/L	655	0
17	Computer System-Intel Pentium Processor	2/09/05	1,790			1,790	5 HY S/L	1,790	0
18	Computer System-CPU & Microsoft Office	3/28/05	1,155			1,155	5 HY S/L	1,155	0
19	Copier-Sharp	3/29/06	1,599			1,599	6 HY S/L	1,599	0
22	Telephones	9/11/08	1,200			1,200	10 HY S/L	420	120
23	Cash Register-Gift Shop	12/18/08	626			626	7 HY S/L	313	90
24	Laptop Computer	5/07/10	323			323	5 MQ S/L	137	65
25	Telephone Unit	8/18/11	775			775	10 HY S/L	39	77
			<u>17,982</u>			<u>17,732</u>		<u>15,813</u>	<u>352</u>
Other Depreciation:									
20	Laptop Computer	12/14/06	463			463	5 MO S/L	463	0
	Total Other Depreciation		<u>463</u>			<u>463</u>		<u>463</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>463</u>			<u>463</u>		<u>463</u>	<u>0</u>
	Grand Totals		18,825			18,575		16,276	371
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>18,825</u>			<u>18,575</u>		<u>16,276</u>	<u>371</u>

NY Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	NY Prior	NY Current	Federal Current	Difference Fed - NY
Class Life ADS Property:								
26	Pottery Wheel	8/10/12	380	380	0	19	19	0
			<u>380</u>	<u>380</u>	<u>0</u>	<u>19</u>	<u>19</u>	<u>0</u>
Prior MACRS:								
1	Computer	10/16/87	1,524	1,524	1,524	0	0	0
3	Computer Equipment	10/12/88	977	977	977	0	0	0
4	486 DK 66 Dell	4/10/95	1,629	1,629	1,629	0	0	0
5	Printer H.P. LaserJet 5P	6/21/95	1,024	1,024	1,024	0	0	0
6	Computer & Monitor-Micron Electronics	3/11/99	1,876	1,876	1,876	0	0	0
7	Printer- Canon BJC 5000	3/22/99	215	215	215	0	0	0
8	Printer- H.P. Desktop 710c/712c	3/22/99	215	215	215	0	0	0
9	Hard Drive- IDE 3 1/2 6.4 616	3/22/99	160	160	160	0	0	0
10	Modem, Software & Hardware	3/22/99	210	210	210	0	0	0
12	Hard Drive & Keyboard- CompUSA	2/04/00	890	890	890	0	0	0
13	Plain Paper Fax Machine	9/15/00	140	140	140	0	0	0
14	HewittPackard Printer	1/27/01	500	500	500	0	0	0
15	Computer Equipment	6/18/03	499	499	499	0	0	0
16	Wireless Networking Equipment	4/26/04	655	655	655	0	0	0
17	Computer System-Intel Pentium Processor	2/09/05	1,790	1,790	1,790	0	0	0
18	Computer System-CPU & Microsoft Office	3/28/05	1,155	1,155	1,155	0	0	0
19	Copier-Sharp	3/29/06	1,599	1,599	1,599	0	0	0
22	Telephones	9/11/08	1,200	1,200	420	120	120	0
24	Laptop Computer	5/07/10	323	323	137	65	65	0
25	Telephone Unit	8/18/11	775	775	39	77	77	0
			<u>17,356</u>	<u>17,356</u>	<u>15,654</u>	<u>262</u>	<u>262</u>	<u>0</u>
Other Depreciation:								
20	Laptop Computer	12/14/06	463	463	463	0	0	0
23	Cash Register-Gift Shop	12/18/08	0	0	0	0	90	90
	Total Other Depreciation		<u>463</u>	<u>463</u>	<u>463</u>	<u>0</u>	<u>90</u>	<u>90</u>
	Total ACRS and Other Depreciation		<u>463</u>	<u>463</u>	<u>463</u>	<u>0</u>	<u>90</u>	<u>90</u>
	Grand Totals		18,199	18,199	16,117	281	371	90
	Less: Dispositions		0	0	0	0	0	0
	Less: Start-up/Org Expense		0	0	0	0	0	0
	Net Grand Totals		<u>18,199</u>	<u>18,199</u>	<u>16,117</u>	<u>281</u>	<u>371</u>	<u>90</u>

Bonus Depreciation Report

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
Activity: Form 990, Page 1								
15	Computer Equipment	6/18/03	499		0	0	250	249
		Form 990, Page 1	499		0	0	250	249
		Grand Total	499		0	0	250	249

Federal Aggregate Report

Asset	Description	Date In Service	Cost	179	Salvage	Prior	Current	Total	Net Book Value	Method	Life
	Copier- Business Methods	4/05/99	0	0	0	0	0	0	0	S/L	5
	Copier-Sharp	3/29/06	1,599	0	0	1,599	0	1,599	0	S/L	6
19	Copier-Sharp	3/29/06	1,599	0	0	1,599	0	1,599	0	S/L	6
Grand Totals			1,599	0	0	1,599	0	1,599	0		
Less: Dispositions			0	0	0	0	0	0	0		
Net Grand Totals			1,599	0	0	1,599	0	1,599	0		

23-7171154

NY Aggregate Report

Asset	Description	Date In Service	Cost	179	Salvage	Prior	Current	Total	Net Book Value	Method	Life
	Copier- Business Methods	4/05/99	0	0	0	0	0	0	0	S/L	5
	Copier-Sharp	3/29/06	1,599	0	0	1,599	0	1,599	0	S/L	6
19	Copier-Sharp	3/29/06	1,599	0	0	1,599	0	1,599	0	S/L	6
Grand Totals			1,599	0	0	1,599	0	1,599	0		
Less: Dispositions			0	0	0	0	0	0	0		
Net Grand Totals			1,599	0	0	1,599	0	1,599	0		

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
<u>MACRS Adjustments:</u>						
Page 1	1	1	Computer	0	0	0
				<u>0</u>	<u>0</u>	<u>0</u>

Future Depreciation Report FYE: 6/30/14

Form 990, Page 1

Asset	Description	Date In Service	Cost	Tax	AMT
<u>Prior MACRS:</u>					
1	Computer	10/16/87	1,524	0	0
3	Computer Equipment	10/12/88	977	0	0
4	486 DK 66 Dell	4/10/95	1,629	0	0
5	Printer H.P. LaserJet 5P	6/21/95	1,024	0	0
6	Computer & Monitor-Micron Electronics	3/11/99	1,876	0	0
7	Printer- Canon BJC 5000	3/22/99	215	0	0
8	Printer- H.P. Desktop 710c/712c	3/22/99	215	0	0
9	Hard Drive- IDE 3 1/2 6.4 616	3/22/99	160	0	0
10	Modem, Software & Hardware	3/22/99	210	0	0
12	Hard Drive & Keyboard- CompUSA	2/04/00	890	0	0
13	Plain Paper Fax Machine	9/15/00	140	0	0
14	HewittPackard Printer	1/27/01	500	0	0
15	Computer Equipment	6/18/03	499	0	0
16	Wireless Networking Equipment	4/26/04	655	0	0
17	Computer System-Intel Pentium Processor	2/09/05	1,790	0	0
18	Computer System-CPU & Microsoft Office	3/28/05	1,155	0	0
19	Copier-Sharp	3/29/06	1,599	0	0
22	Telephones	9/11/08	1,200	120	0
23	Cash Register-Gift Shop	12/18/08	626	89	0
24	Laptop Computer	5/07/10	323	64	0
25	Telephone Unit	8/18/11	775	78	0
26	Pottery Wheel	8/10/12	380	38	0
			<u>18,362</u>	<u>389</u>	<u>0</u>
<u>Other Depreciation:</u>					
20	Laptop Computer	12/14/06	463	0	0
	Total Other Depreciation		<u>463</u>	<u>0</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>463</u>	<u>0</u>	<u>0</u>
	Grand Totals		<u>18,825</u>	<u>389</u>	<u>0</u>

NY Future Depreciation Report

FYE: 6/30/14
Form 990, Page 1

Asset	Description	Date In Service	Cost	NY
<u>Prior MACRS:</u>				
1	Computer	10/16/87	1,524	0
3	Computer Equipment	10/12/88	977	0
4	486 DK 66 Dell	4/10/95	1,629	0
5	Printer H.P. LaserJet 5P	6/21/95	1,024	0
6	Computer & Monitor-Micron Electronics	3/11/99	1,876	0
7	Printer- Canon BJC 5000	3/22/99	215	0
8	Printer- H.P. Desktop 710c/712c	3/22/99	215	0
9	Hard Drive- IDE 3 1/2 6.4 616	3/22/99	160	0
10	Modem, Software & Hardware	3/22/99	210	0
12	Hard Drive & Keyboard- CompUSA	2/04/00	890	0
13	Plain Paper Fax Machine	9/15/00	140	0
14	HewittPackard Printer	1/27/01	500	0
15	Computer Equipment	6/18/03	499	0
16	Wireless Networking Equipment	4/26/04	655	0
17	Computer System-Intel Pentium Processor	2/09/05	1,790	0
18	Computer System-CPU & Microsoft Office	3/28/05	1,155	0
19	Copier-Sharp	3/29/06	1,599	0
22	Telephones	9/11/08	1,200	120
23	Cash Register-Gift Shop	12/18/08	0	0
24	Laptop Computer	5/07/10	323	64
25	Telephone Unit	8/18/11	775	78
26	Pottery Wheel	8/10/12	380	38
			<u>17,736</u>	<u>300</u>
<u>Other Depreciation:</u>				
20	Laptop Computer	12/14/06	463	0
	Total Other Depreciation		<u>463</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>463</u>	<u>0</u>
	Grand Totals		<u>18,199</u>	<u>300</u>

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
Interest income	\$ <u>5</u>			14		
Total	\$ <u><u>5</u></u>					

Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
Folk arts	\$ 3,096	\$ 3,096	\$	\$
Gift shop expenses	1,980	1,980		
Contracted services	800	800		
Decentralization expenses	752	752		
Membership development	262	131		131
Dues & memberships	187	63	62	62
Professional development	70	24	23	23
Arts in education	42	42		
Total	<u>\$ 7,189</u>	<u>\$ 6,888</u>	<u>\$ 85</u>	<u>\$ 216</u>

Schedule A, Part II, Line 12

Description	Amount
Program consulting fees	\$ 7,000
Community based learning	3,745
Theatre programs	1,986
Folk concert admissions	412
Sales-Livingston Arts Center	1,916
Class fee-Livingston Arts Ctr	9,243
Total	<u>\$ 24,302</u>