

**PLAN OF MERGER  
OF  
THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY  
AND  
NORTHERN CHAUTAUQUA COUNTY UNITED WAY, INC.  
INTO  
THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY  
  
UNDER SECTION 902 OF THE NOT-FOR-PROFIT  
CORPORATION LAW**

**ARTICLE I**

**NAMES OF CONSTITUENT CORPORATIONS  
AND SURVIVING CORPORATION**

The names of the Constituent Corporations are: THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY and NORTHERN CHAUTAUQUA COUNTY UNITED WAY, INC. THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY shall be the Surviving Corporation.

**ARTICLE II**

**MEMBERSHIP, HOLDERS OF CAPITAL CONTRIBUTIONS AND SUBVENTIONS**

Section 2.1. *Members of THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY.* The Constituent Corporation, THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY, maintains a Membership as defined by Section 601 of the Not-for-Profit Corporation Law.

Section 2.2. *Member of NORTHERN CHAUTAUQUA COUNTY UNITED WAY, INC.* The Constituent Corporation NORTHERN CHAUTAUQUA COUNTY UNITED WAY, INC. does not maintain a Membership as defined by Section 601 of the Not-for-Profit Corporation Law. There are no requirements in the CERTIFICATE OF INCORPORATION, as amended, of said corporation requiring the maintenance of a Membership. Said corporation is a “Charitable Corporation” pursuant to Section 201 of the Not-For-Profit Corporation Law and is governed solely by a self-perpetuating Board of Directors, as authorized by Sections 601 and 701 of said statute.

Section 2.3. *Holders of Certificates Evidencing Capital Contributions or Subventions.* There are no holders of certificates evidencing capital contributions or subventions in either THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY or NORTHERN CHAUTAUQUA COUNTY UNITED WAY, INC.

**ARTICLE III**

**STATEMENTS OF ASSETS AND LIABILITIES**

The fiscal year for THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY commences on the 1st day of July and concludes on the 30th day of June. The fiscal year for NORTHERN CHAUTAUQUA COUNTY UNITED WAY, INC. commences on the 1st day of January and concludes on the 31st day of December. The assets and liabilities of THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY and NORTHERN CHAUTAUQUA COUNTY UNITED WAY, INC. are more fully described in the following financial information assessments and returns, which are attached hereto and made a part hereof in the manner indicated below:

- New York Form CHAR 500, Annual Filing of Charitable Organization, including Internal Revenue Service Form 990 Financial Information Return and Accountant's Report of THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY for Fiscal Year Ending 2022 ("First Exhibit"); and,
- New York Form CHAR 500, Annual Filing of Charitable Organization, including Internal Revenue Service Form 990 Financial Information Return and Accountant's Report of NORTHERN CHAUTAUQUA COUNTY UNITED WAY, INC. for Fiscal Year Ending 2022 ("Second Exhibit");

#### ARTICLE IV

##### TERMS AND CONDITIONS OF PROPOSED MERGER

The manner and basis of converting governing authority in each Constituent Corporation into governing authority and representational interest in the Surviving Corporation was accomplished as set forth herein. In anticipation of the instant Merger, the Boards of Directors of each Constituent Corporation, THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY and NORTHERN CHAUTAUQUA COUNTY UNITED WAY, INC., agreed that those individuals serving on the Board of Directors of each Constituent Corporation, THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY and NORTHERN CHAUTAUQUA COUNTY UNITED WAY, INC., as well as those presently associated with NEW YORK ASSOCIATION OF ALCOHOLISM AND SUBSTANCE ABUSE PROVIDERS, INC., a closely aligned entity of NORTHERN CHAUTAUQUA COUNTY UNITED WAY, INC. who were deemed willing and able to serve on the Board of Directors of the Surviving Corporation, THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY, were appointed to jointly serve on the Boards of Directors of both Constituent Corporations in advance of the contemplated Merger and to serve as the Board of Directors of the Surviving Corporation upon effectuation of the Merger thereafter.

#### ARTICLE V

##### AMENDMENTS OR CHANGES IN CERTIFICATE OF INCORPORATION, AS AMENDED, OF SURVIVING CORPORATION

Amendments to be rendered to the RESTATED CERTIFICATE OF INCORPORATION of the Surviving Corporation, THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY, are set forth as follows:

Paragraph "1" of the Certificate of Incorporation, confirming the identity of the Corporation, is, hereby, amended in its entirety to read as follows:

"The name of the Corporation is United Way of Chautauqua County, Inc."

Paragraph "2" of the Certificate of Incorporation, identifying the charitable purposes of the Corporation, is, hereby, amended in its entirety to read as follows:

"The Corporation exists for charitable purposes for which a corporation may be organized under the Not-for-Profit Corporation Law, as a Charitable Corporation, and qualified as exempt from income taxation, within the meaning of Section 501(c)(3) of the Internal Revenue Code of 2017, as may be amended, by virtue of advancing the charitable, philanthropic and benevolent interests of those individuals and entities committed to the betterment of the entire County of Chautauqua, State of New York, and its environs, through the solicitation, management and expenditure of associated funds and the promotion, coordination and sponsorship of corresponding programs, services and other efforts."

Paragraph “3” of the Certificate of Incorporation, identifying the territory of the Corporation, is, hereby, amended in its entirety to read as follows:

“The primary service are of the Corporation shall be the County of Chautauqua, State of New York, and its environs.”

Paragraph “4” of the Certificate of Incorporation, stipulating the location of the primary office of the Corporation, is, hereby, amended in its entirety to read as follows:

“The principal office of the Corporation shall be located in the County of Chautauqua, State of New York.”

Paragraph “7” of the Certificate of Incorporation, an outdated provision addressing permissible locations for meetings of the Board of Directors is, hereby, amended in its entirety to, instead confirm the designation of the Secretary of State as agent of the Corporation for purposes of service of process and the specific addresses of the Corporation, as follows:

“The Secretary of State is hereby designated as agent of the Corporation upon whom process against it may be served. The address to which the Secretary shall mail a copy of any process against the Corporation served upon said Secretary is: 208 Pine Street, Jamestown, New York 14701. The email address to which the Secretary of State shall email a notice of the fact that process against the Corporation has been served electronically upon the Secretary of State is: [info@uwayscc.org](mailto:info@uwayscc.org).”

## ARTICLE VI

### MISCELLANEOUS PROVISIONS

Section 6.1. *Effective Date.* The proposed Merger shall become effective on the 1st day of January in the year 2025. Prior to delivery of said CERTIFICATE OF MERGER for filing with the Department of State, it is, hereby, agreed between the Boards of Directors of the Constituent Corporations that if a later effective date is determined to be advisable, then the CERTIFICATE OF MERGER shall contain a provision specifying such later effective date as is agreed upon by the respective Boards. Said date, pursuant to Section 905(a) of the Not-for-Profit Corporation Law, may not exceed thirty (30) days subsequent to the filing of the CERTIFICATE OF MERGER with the Department of State.

Section 6.2. *Abandonment of Plan.* Notwithstanding authorization of this Plan by either Constituent Corporations, if at any time prior to the filing of a CERTIFICATE OF MERGER by the Department of State it becomes the opinion of the Board of Directors of either of the Constituent Corporations that circumstances have occurred which render it inadvisable to consummate the Merger, this PLAN OF MERGER may be abandoned. The filing of the CERTIFICATE OF MERGER by the Department of State shall conclusively establish that the PLAN OF MERGER has not been abandoned.

Section 6.3. *Expenses of Merger.* THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY shall pay all the expenses of carrying this PLAN OF MERGER into effect and of accomplishing the Merger provided that if this PLAN OF MERGER should become abandoned, NORTHERN CHAUTAUQUA COUNTY UNITED WAY, INC. shall reimburse THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY for fifty percent (50%) of all expenses incurred.

Section 6.4. *Purposes of Merger.* The purpose of the Merger is to better enable the Constituent Corporations to advance their respective tax-exempt purposes by minimizing duplication of services and reducing administrative costs associated with conducting similar operations and activities.

## ARTICLE VII

### ADOPTION OF PLAN OF MERGER

Section 7.1. *Adoption by THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY* This PLAN OF MERGER was authorized with respect to THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY, as set forth herein. The Members of THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY, as defined by Section 601 of the Not-for-Profit Corporation Law, approved this PLAN OF MERGER, at a duly convened meeting of the Board held on the 30th day of July in the year 2024. On the date of the said vote, there were one thousand, eight hundred and \_\_\_\_\_ (1,8\_\_\_\_) voting Members of record, of which \_\_\_\_\_ (\_\_\_\_) cast ballots either while attending said Meeting, or by means of proxy, which exceeded quorum requirements mandated by statute and the By-Laws of said Corporation. Of those \_\_\_\_\_ (\_\_\_\_) Members participating in the vote, \_\_\_\_\_ (\_\_\_\_) voted in favor, with \_\_\_\_\_ (\_\_\_\_) opposed, with \_\_\_\_\_ (\_\_\_\_) abstentions, which, once again, exceeded voting requirements mandated by statute and the By-Laws of the Corporation and was sufficient to approve the measure.

Section 7.2. *Adoption by Northern Chautauqua County United Way, Inc.* This PLAN OF MERGER was authorized with respect to Northern Chautauqua County United Way, Inc., as set forth herein. Northern Chautauqua County United Way, Inc. does not have corporate Members, as defined by Section 601 of the Not-for-Profit Corporation Law. There are no requirements in the CERTIFICATE OF INCORPORATION, as amended, of said corporation requiring the maintenance of a Membership. Said corporation is a “Charitable Corporation” pursuant to Section 201 of the Not-For-Profit Corporation Law and is governed solely by a self-perpetuating Board of Directors, as authorized by Sections 601 and 701 of said statute. Said Board of Directors adopted and authorized this PLAN OF MERGER at a duly convened meeting of the Board held on the \_\_\_\_ day of June in the year 2024. On the date of the vote, there were \_\_\_\_\_ (\_\_\_\_) voting Directors of record serving on said Board, of whom \_\_\_\_\_ (\_\_\_\_) were in attendance, which exceeded quorum requirements mandated by statute and the By-Laws of the Corporation. Of the \_\_\_\_\_ (\_\_\_\_) Directors in attendance at said meeting, the Board unanimously authorized and approved the aforementioned measures by a vote of \_\_\_\_\_ (\_\_\_\_) in favor and \_\_\_\_\_ (\_\_\_\_) opposed, with \_\_\_\_\_ (\_\_\_\_) abstentions, which also well-exceeded voting requirements mandated by statute and the By-Laws of the Corporation.



**IN WITNESS WHEREOF**, this PLAN OF MERGER has been subscribed on behalf of THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY and NORTHERN CHAUTAUQUA COUNTY UNITED WAY, INC., INC. by the undersigned, being a person authorized and entitled to sign this document pursuant to Section 104(d) of the Not-for-Profit Corporation Law, who has executed and signed the document and affirmed as true the statements made herein under the penalties of perjury.

THE SOUTHERN CHAUTAUQUA COUNTY  
UNITED WAY

By: \_\_\_\_\_  
Christine Tarbrake, *President*

Dated: 30th day of July, 2024  
Jamestown, New York

**IN WITNESS WHEREOF**, this PLAN OF MERGER has been subscribed on behalf of NORTHERN CHAUTAUQUA COUNTY UNITED WAY, INC., and THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY by the undersigned, being a person authorized and entitled to sign this document pursuant to Section 104(d) of the Not-for-Profit Corporation Law, who has executed and signed the document and affirmed as true the statements made herein under the penalties of perjury.

NORTHERN CHAUTAUQUA COUNTY  
UNITED WAY, INC.

By: \_\_\_\_\_  
Kelly Dimitri, *Treasurer*

Dated: 17th day of June, 2024  
Dunkirk, New York

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**PLAN OF MERGER**

**OF**

**THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY**

**AND**

**NORTHERN CHAUTAUQUA COUNTY UNITED WAY, INC.**

**INTO**

**THE SOUTHERN CHAUTAUQUA COUNTY UNITED WAY**

**UNDER SECTION 902 OF THE NOT-FOR-PROFIT CORPORATION LAW**

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*Filed by:*

*Michael West, Esq.  
New York Council of Nonprofits, Inc.  
272 Broadway  
Albany, New York 12204  
800.515.5012, x151  
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***UNITED WAY OF NORTHERN  
CHAUTAUQUA COUNTY, INC.***

**UNITED WAY OF NORTHERN  
CHAUTAUQUA COUNTY, INC.**

**FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED  
DECEMBER 31, 2021**

UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY, INC.

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**JOHNSON, MACKOWIAK  
& ASSOCIATES, LLP**

Certified Public Accountants & Consultants

**INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

To the Board of Directors  
United Way of Northern Chautauqua County, Inc.  
Dunkirk, NY 14048

We have reviewed the accompanying financial statements of the United Way of Northern Chautauqua County, Inc. (the "United Way"), which comprise the statement of financial position as of December 31, 2021, and the related statement of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

**Management's Responsibility for the Financial Statements**

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

**Accountants' Responsibility**

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

**Accountants' Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

**Supplementary Information**

The supplementary information included in the financial statements is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not reviewed the supplementary information and do not express an opinion on such information.

*Johnson, Mackowiak & Associates, LLP*

JOHNSON MACKOWIAK & ASSOCIATES, LLP  
Fredonia, NY  
August 10, 2022

UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY, INC  
STATEMENT OF FINANCIAL POSITION  
AS OF DECEMBER 31, 2021

ASSETS

CURRENT ASSETS

Cash and cash equivalents	
Checking accounts	\$ 166,978
Savings account	113,409
Total cash and cash equivalents	<u>280,387</u>
Receivables	
Pledges receivable	66,295
Less: Allowance for uncollectible	28,271
Net Pledges Receivable	<u>38,024</u>
Total current assets	<u>318,411</u>

INVESTMENTS	194,600
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PROPERTY AND EQUIPMENT, net	<u>8,982</u>
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TOTAL ASSETS	<u>\$ 521,993</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Agencies payable	\$ 70,573
Accrued expenses	4,589
Total current liabilities	<u>75,162</u>

TOTAL LIABILITIES	<u>75,162</u>
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NET ASSETS

Without donor restrictions	446,831
With donor restrictions	-
Total net assets	<u>446,831</u>

TOTAL LIABILITIES AND NET ASSETS	<u>\$ 521,993</u>
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See accompanying notes and independent accountants' review report



UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY, INC  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT & REVENUE			
Gross campaign results (2020)	\$ 229,038	\$ -	\$ 229,038
Less: Donor designations	1,901	-	1,901
Net campaign revenue (2020)	<u>227,137</u>	<u>-</u>	<u>227,137</u>
Other revenues			
Miscellaneous income	10,019	-	10,019
Events, net	52,291	-	52,291
PPP grant income	16,217	-	16,217
In-kind contribution	4,042	-	4,042
Investment income & interest	15,876	-	15,876
Net assets released from restriction	-	-	-
Total other revenue	<u>98,445</u>	<u>-</u>	<u>98,445</u>
Total revenue	<u>325,582</u>	<u>-</u>	<u>325,582</u>
EXPENSES			
Program services			
Fund distribution	225,501	-	225,501
Community building	39,618	-	39,618
Total program services	<u>265,119</u>	<u>-</u>	<u>265,119</u>
Supporting services			
Organizational administration	42,391	-	42,391
Fund raising	27,614	-	27,614
Total supporting services	<u>70,005</u>	<u>-</u>	<u>70,005</u>
Total expenses	<u>335,124</u>	<u>-</u>	<u>335,124</u>
CHANGE IN NET ASSETS	(9,542)	-	(9,542)
NET ASSETS, Beginning of year	<u>456,373</u>	<u>-</u>	<u>456,373</u>
NET ASSETS, End of year	<u>\$ 446,831</u>	<u>\$ -</u>	<u>\$ 446,831</u>

See accompanying notes and independent accountants' review report

**UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY, INC**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$ (9,542)
Adjustment to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation	2,332
Forgiveness of PPP loan	(16,217)
Endowment fund earnings	(10,668)
Investment Account Earnings	(3,460)
(Increase) decrease in:	
Pledges receivable	(1,136)
(Decrease) increase in:	
Agencies payable	9,603
Accrued expenses	195
	<hr/>
Net cash provided (used) by operating activities	(28,893)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Disposal of fixed assets	<hr/> 20
	<hr/>
Net cash used by investing activities	20

**CASH FLOWS FROM FINANCING ACTIVITIES**

Net cash provided (used) by financing activities	<hr/> -
	<hr/>
Net increase (decrease) in cash	(28,873)

CASH AND CASH EQUIVALENTS, beginning of year	<hr/> 309,260
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CASH AND CASH EQUIVALENTS, end of year	<u><u>\$ 280,387</u></u>
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See accompanying notes and independent accountants' review report

**UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY, INC**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 - PROGRAM OPERATION**

The United Way of Northern Chautauqua County, Inc. (the "United Way"), is a not-for-profit corporation organized under the laws of the State of New York and for the purpose of reporting to the Internal Revenue Service is a 501 (c) (3) organization exempt from Federal and New York State income taxes.

**NOTE 2 - ORGANIZATION PURPOSE**

The United Way of Northern Chautauqua County, Inc. is a community investment organization that strives to build a stronger community by providing support to local service providers and participating in community building efforts throughout Chautauqua County. The United Way is a community partner, providing resources, leadership and opportunities to care for one another and enhance the quality of life for all. The United Way of Northern Chautauqua County believes that local leadership, working in partnership to impact our community with positive and sustained results is what it means to LIVE UNITED.

**NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**BASIS OF PRESENTATION** - The financial statements of the United Way have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the United Way to report information regarding its financial position and activities according to the following net asset classifications:

**NET ASSETS WITHOUT DONOR RESTRICTIONS:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the United Way's management and the board of directors.

**NET ASSETS WITH DONOR RESTRICTIONS:** Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the United Way or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

**CASH AND CASH EQUIVALENTS** - United Way of Northern Chautauqua County, Inc. holds excess cash in short-term investments. These monies cannot be tied up for a term longer than six months. This cash is held in reserve for emergency situations, whereby it can be utilized, only by Board of Directors' approval, to help the organization meet allocations to agencies, general operating expenses, and other normal expenditures.

**UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY, INC**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

**ESTIMATES** - The preparation of financial statements in conformity with generally accepted accounting principles requires the board of directors to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**INVESTMENTS** - The United Way adopted SFAS No 124, "Accounting for Certain Investments Held by Not-for-Profit Organizations," in 1996. Under SFAS No. 124, investments in marketable securities with readily determinable fair values are included in the change in net assets.

**INCOME TAXES** - The United Way is not subject to income taxes under Section 501 (c) (3) of the Internal Revenue Code. The United Way's information returns for years ending 2018 and prior are closed for examination.

**ANNUAL CAMPAIGN PLEDGES AND APPROPRIATION** - The United Way of Northern Chautauqua County, Inc. annual campaigns are conducted from September to January to generate public donations and contributions for allocations to agencies in the subsequent calendar year. Accordingly, a receivable is recorded at year-end for outstanding campaign pledges with an allowance for amounts estimated to be uncollectible. Substantially all of the pledges receivable at December 31, 2021 are from corporations and individuals. The United Way maintains reserves for potential uncollectible pledges which, in the aggregate, have not exceeded management's expectations. After two years, uncollectible campaign pledges are written off.

The Chautauqua County State Employees Appeal (SEFA) campaign is administered by the United Way of Northern Chautauqua County, Inc. It is conducted annually from September to December to generate state employee designations and donations for distributions to agencies in the subsequent calendar year. Accordingly, a receivable is recorded at year-end for outstanding campaign pledges with an allowance for amounts estimated to be uncollectible.

Donations and pledges are recorded as net assets with donor restrictions in the campaign year and released into net assets without donor restrictions as time restrictions are satisfied in the subsequent year. Donor designated pledges are accounted for as a liability until disbursed to the designated agency. Those amounts are not accounted for as revenue by United Way, but are reported as part of Gross Campaign Results from which the amounts are then deducted to arrive at Net Campaign Value.

An allowance for uncollectible pledges is computed based upon a three year historical average adjusted by management estimates of current economic factors, applied to the gross campaign, excluding donor designation.

**UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY, INC**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued**

Donor designated pledges are assessed both a fundraising and a processing fee based on actual historical costs in accordance with United Way of America membership standards as outlined in their publication titled *United Way of America Implementation Requirements for Membership Standard M (Cost deduction for Designated Funds)*.

**CONTRIBUTIONS** - United Way of Northern Chautauqua County, Inc. adopted SFAS No. 116, Accounting for Contributions Received and Contributions Made, in 1996. The Organization previously recorded pledges receivable for future periods as deferred revenue. In accordance with SFAS No. 116, contributions received are recorded as with or without donor restricted support depending on the existence or nature of any donor restriction. Under SFAS No. 116 such contributions are required to be reported as net assets with donor restrictions and are then reclassified to net assets without donor restrictions upon expiration of the time restriction and are reported in the statement of activities as net assets released from restriction.

**IN-KIND AND DONATED SERVICES** - Services rendered to the United Way of Northern Chautauqua County, Inc. in-kind are shown on the accompanying financial statements as "In-Kind Contributions" on the Statement of Activities, as both a revenue and expense. Such contributions are recorded at their estimated value.

The value for donated time is not reflected on these statements, since no basis for its valuation exists at this time. This donated time is invaluable to the Organization since many volunteers donate a great deal of time during the annual campaign soliciting donations and contributions from the community.

**DEPRECIATION** - Depreciation of building and equipment is provided over the estimated useful lives of the underlying assets on a straight-line basis.

**NOTE 4 - INVESTMENTS**

Investments are stated at fair value and are summarized as follows as of December 31, 2021:

	<u>Cost</u>	<u>Fair Value</u>	<u>Carrying</u>
NCCF Endowment	\$ 44,548	\$ 79,388	\$ 79,388
Community investments	<u>103,562</u>	<u>115,212</u>	<u>115,212</u>
Total	<u>\$ 148,110</u>	<u>\$ 194,600</u>	<u>\$ 194,600</u>



**UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY, INC**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 4 - INVESTMENTS, continued**

The following schedule summarizes the investment return and the classification in the statement of activities for the year ended December 31, 2021.

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>
Interest/realized gains	\$ 5,575	\$ -
Dividend income	2,352	-
Unrealized gain (loss)	7,949	-
	<u>\$ 15,876</u>	<u>\$ -</u>

**NOTE 5 - FAIR VALUE OF FINANCIAL INSTRUMENTS**

United Way of Northern Chautauqua County, Inc.'s financial instruments, none of which are held for trading purposes, include cash and investments. The United Way estimates that the fair value of all financial instruments as of December 31, 2021, does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of financial position. The estimated fair value of amounts have been determined by United Way using available market information and interpreting market data to develop the estimates of fair value, and accordingly, the estimates are not necessarily indicative of the amounts that United Way could realize in a current market exchange.

Fair value is defined as the price that would be received to sell an asset in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date. Fair value should be based on the assumptions market participants would use when pricing an asset. US GAAP establishes a fair value hierarchy that prioritizes investments based on those assumptions. The fair value hierarchy gives the highest priority to quoted prices in active markets (observable inputs) and the lowest priority to an entity's assumptions (unobservable inputs). The United Way groups assets at fair value in three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value. These levels are:

- Level 1 Unadjusted quoted market prices for identical assets or liabilities in active markets as of the measurement date.

**UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY, INC**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 5 - FAIR VALUE OF FINANCIAL INSTRUMENTS, continued**

Level 2 Other observable inputs, either directly or indirectly, including:

- Quoted prices for similar assets/liabilities in active markets;
- Quoted prices for identical or similar assets in non-active markets;
- Inputs other than quoted prices that are observable for the asset/liability and;
- Inputs that are derived principally from or corroborated by other observable market data

Level 3 Unobservable inputs that cannot be corroborated by observable market data.

The level in the fair value hierarchy within which a fair value measurement in its entirety falls is based on the highest level input that is significant to the fair value measurement in its entirety. The United Way's investments are valued based on Level 1 inputs.

**NOTE 6 - PROPERTY AND EQUIPMENT**

Property and equipment at cost, and accumulated depreciation at December 31, 2021 are summarized as follows:

Building and improvements	\$ 137,318
Furniture, fixtures and office equipment	<u>13,729</u>
	151,047
Less: accumulated depreciation	<u>(142,065)</u>
Property and equipment, net	<u><u>\$ 8,982</u></u>

**NOTE 7 - COMPARATIVE FINANCIAL INFORMATION**

The amounts shown for 2020 in the accompanying financial statements are included to provide a basis for comparison with 2021 amounts and present summarized totals only.

**UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY, INC**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 8 - DONOR DESIGNATIONS**

Designations are paid in quarterly installments, based on the collections during the period. This schedule of payments allows United Way sufficient time to finalize payments received and to determine a current appropriate uncollectible rate. A total of 3 agencies were designated \$1,901 in 2021 and 15 agencies were designated \$2,932 in 2020. UWNCC acts as the fiscal sponsor of the Northern Chautauqua Young Professional Organization. 2021 campaign designations that were received after January 1, 2022 from the Chautauqua County & BOCES campaigns and are not included in this report.

The schedules of payments are as follows:

	2021	2020
Boys & Girls Club of NCC	\$ 52	\$ 652
Prevention Works (formerly CASAC)	180	52
Chautauqua Adult Day Care	-	256
Chautauqua Rural Ministry	51	50
Chautauqua Hospice & Palliative Care	-	299
Child Advocacy Program	-	25
Dunkirk & Fredonia Meals on Wheels	-	59
E2CCB Educational Foundation	-	630
Girl Scouts of Western New York	-	128
Lakeshore Family Center	-	52
Learning Disabled of Western New York	-	25
Literacy Volunteers	-	401
Patterson Library	-	52
Salvation Army DV	-	221
Westfield YWCA	-	30
Northern Chautauqua Young Professionals	1,618	-
	<u>\$ 1,901</u>	<u>\$ 2,932</u>



**UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY, INC**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 9 - ALLOCATIONS/COMMUNITY IMPACT/INVESTMENT FUNDING TO AGENCIES**

Allocations are issued for the 12 month period beginning July 1st and ending June 30th. Allocations to agencies are determined by the allocation committee based on each agency's ability to serve a need in the community in a fiscally responsible and sound manner constructed on data from using an outcome based logic model. They are presented to the Board of Directors for final approval.

in 2021, a total of 15 agencies were allocated \$98,110. In 2020, a total of 13 agencies were allocated \$103,782. These allocations were distributed in the following dollar amounts:

	2021 Total	2020 Total
Allegheny Highlands Boy Scouts	\$ 5,000	\$ -
American Red Cross	7,800	9,333
Boys & Girls Club Northern Chaut Co	7,000	8,167
Chautauqua Adult Day Care	7,000	9,042
Chautauqua Blind	3,300	4,083
Prevention Works	3,300	3,850
Chautauqua County Rural Ministry	14,000	16,328
Child Advocacy Program	5,000	-
Dunkirk & Fredonia Meals on Wheels	7,500	8,750
Girl Scouts of SWNY	5,000	7,875
Junior Achievement WNY	1,600	-
Literacy Volunteers	7,000	8,750
Salvation Army Domestic Violence	13,500	12,828
Chautauqua Children's Safety Education Village	-	6,708
2-1-1 WNY	3,110	3,110
Westfield YWCA	8,000	4,958
	<u>\$ 98,110</u>	<u>\$ 103,782</u>
Totals		

**UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY, INC**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 10 - SEFA DESIGNATIONS**

Designations are paid in quarterly installments based on collections during the period. This schedule of payments allows United Way sufficient time to finalize payments received and to determine a current appropriate uncollectible rate.

A total of 91 agencies were designated \$22,288 in 2021 and 35 agencies were designated \$51,308 in 2020. \$2,388 was designated to the general fund of the United Way of Northern Chautauqua County in 2021 (\$4,087 in 2020).

<u>Designations:</u>	<u>2021</u>	<u>2020</u>
United Way of Northern Chautauqua County	<u>\$ 2,388</u>	<u>\$ 4,087</u>
Chautauqua County Agencies		
Allegheny Highlands Boy Scouts	\$ 902	\$ 902
American Red Cross	362	643
Boys and Girls Club of NCC	968	1,480
Chautauqua Striders	-	126
Camp Gross	156	464
Campus & Community Childrens Center	872	1,515
Chautauqua Adult Day Care	256	1,363
Chautauqua Blind Association	256	412
Chautauqua County Rural Ministries	1,392	2,873
Chautauqua Safety Education Village	104	-
Dunkirk/Fredonia Meals on Wheels	2,526	3,832
Family Service of Chaut. Region	286	26
Infinity performing arts	30	82
Girl Scouts of WNY	252	252
Chautauqua Hospice & Palliative Care	1,445	2,738
Lake Shore Humane Society	82	-
Literacy Volunteers	1,651	2,119
Northern Chautauqua Community Foundation	-	395
Salvation Army	438	1,207

**UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY, INC**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 10 - SEFA DESIGNATIONS, continued**

	<u>2021</u>	<u>2020</u>
Salvation Army Domestic Violence	130	442
United Way of S. Chautauqua & its agencies	-	1,118
Westfield Community Kitchen	230	386
Westfield YWCA	<u>26</u>	<u>26</u>
	<u>\$ 12,364</u>	<u>\$ 22,401</u>
Outside Chautauqua County Agencies	<u>\$ 7,276</u>	<u>\$ 24,560</u>
Undesignated	<u>\$ 260</u>	<u>\$ 260</u>
	<u>\$ 22,288</u>	<u>\$ 51,308</u>

**NOTE 11 - LIQUIDITY AND AVAILABILITY OF RESOURCES**

The following represents the United Way's financial assets at December 31, 2021:

	<u>12/31/2021</u>
Financial assets at year	
Cash and cash equivalents	\$ 280,387
Net pledges receivable	38,024
Investments	<u>194,600</u>
Total financial assets	513,011
Less amounts due within one year of balance sheet date	<u>75,162</u>
Financial assets available to meet general expenditures over the next twelve months:	<u>\$ 437,849</u>

The United Way's goal is generally to maintain assets to meet normal operating expenses. The Organization has its financial assets available as its general expenditures, liabilities, and other obligations come due.

**UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY, INC**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE 12 - COVID-19**

The coronavirus and actions taken to mitigate it have had and are expected to continue to have an adverse impact on the economies and financial markets of many areas, including the geographical area in which the United Way operates. It is unknown how long these conditions will last and what the complete financial effect will be on the United Way.

**NOTE 13 - LONG TERM DEBT**

On April 20, 2020, the Company received loan proceeds in the amount of \$16,217 under the Paycheck Protection Program ("PPP"). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), provides loans to qualifying businesses for amounts up to 2.5 times the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after eight or twenty-four weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent, utilities, software, property damage related to civil unrest, necessary supplier costs, COVID-related protective measures and maintaining payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the covered period. The loan was forgiven in full and recognized as PPP grant income as of December 31, 2021.

**NOTE 13 - SUBSEQUENT EVENTS**

Subsequent events have been evaluated through August 10, 2022, which is the date the financial statements were available to be issued. No significant subsequent items have been identified that would require an adjustment or disclosure in the financial statements.

UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY, INC  
SUPPLEMENTARY INFORMATION  
COMPARATIVE STATEMENTS OF FINANCIAL POSITION  
AS OF DECEMBER 31, 2021 AND 2020

ASSETS

	<u>Current Fund</u>	<u>Endowment</u>	<u>Total 2021</u>	<u>Total 2020</u>
CURRENT ASSETS				
Checking account	\$ 166,978	-	166,978	240,894
Savings account	113,409	-	113,409	68,366
2020 Pledges Receivable	66,295	-	66,295	56,346
Allowance for uncollectibles	(28,271)	-	(28,271)	(19,458)
Total current assets	<u>318,411</u>	<u>-</u>	<u>318,411</u>	<u>346,148</u>
INVESTMENTS				
Investment account	115,212	-	115,212	111,752
Endowment Fund	-	79,388	79,388	68,720
Total investments	<u>115,212</u>	<u>79,388</u>	<u>194,600</u>	<u>180,472</u>
PROPERTY AND EQUIPMENT, net	<u>8,982</u>	<u>-</u>	<u>8,982</u>	<u>11,334</u>
TOTAL ASSETS	<u>\$ 442,605</u>	<u>79,388</u>	<u>521,993</u>	<u>537,954</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES				
Agencies payable	\$ 70,573	-	70,573	60,970
Accrued expenses	4,589	-	4,589	4,394
Current portion of long term debt	-	-	-	-
Total current liabilities	<u>75,162</u>	<u>-</u>	<u>75,162</u>	<u>65,364</u>
LONG TERM DEBT, net of current portion	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,217</u>
TOTAL LIABILITIES	<u>75,162</u>	<u>-</u>	<u>75,162</u>	<u>81,581</u>
NET ASSETS				
Without donor restrictions	367,443	-	367,443	381,319
With board restrictions	-	79,388	79,388	75,054
Total Net Assets	<u>367,443</u>	<u>79,388</u>	<u>446,831</u>	<u>456,373</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 442,605</u>	<u>79,388</u>	<u>521,993</u>	<u>537,954</u>

See accompanying notes and independent accountants' review report

UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY, INC  
SUPPLEMENTARY INFORMATION  
COMPARATIVE STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

	Current Fund	Endowment	2021	2020
PUBLIC SUPPORT & REVENUE				
Gross campaign Results	\$ 229,038	-	229,038	214,678
Donor designations	(1,901)	-	(1,901)	(2,932)
Allowance for uncollectible pledges	-	-	-	(26,179)
Events, net	52,291	-	52,291	25,852
PPP Grant income	16,217	-	16,217	-
Other revenues	10,019	-	10,019	10,750
Interest income	2,266	-	2,266	1,320
Investment income	2,942	10,668	13,610	16,628
In-kind contributions	4,042	-	4,042	1,190
Total public support & revenue	314,914	10,668	325,582	241,307
EXPENSES				
Program services				
Fund distribution	225,501	-	225,501	174,363
Community building	39,618	-	39,618	29,886
Supporting services				
Organization admin	42,391	-	42,391	30,262
Fund raising	27,614	-	27,614	18,756
Total expenses	335,124	-	335,124	253,267
CHANGE IN NET ASSETS	(20,210)	10,668	(9,542)	(11,960)
NET ASSETS, beginning of year	387,653	68,720	456,373	468,333
NET ASSETS, end of year	\$ 367,443	79,388	446,831	456,373

See accompanying notes and independent accountants' review report

**UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY, INC**  
**SUPPLEMENTARY INFORMATION**  
**COMPARATIVE STATEMENTS OF FUNCTIONAL EXPENSES**  
**FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

	PROGRAM SERVICES			SUPPORTING SERVICES			2021	2020
	Fund Distribution	Community Building	Total	Organization Admin	Fund Raising	Total		
Salaries	\$ 38,589	\$ 21,438	\$ 60,027	\$ 12,863	\$ 12,863	\$ 25,726	\$ 85,753	\$ 83,261
Payroll taxes & expenses	3,503	1,947	5,450	1,168	1,168	2,336	7,786	8,385
Employee benefits	1,925	700	2,625	350	525	875	3,500	3,500
Sub-total	<u>44,017</u>	<u>24,085</u>	<u>68,102</u>	<u>14,381</u>	<u>14,556</u>	<u>28,937</u>	<u>97,039</u>	<u>95,146</u>
Allocations to agencies	165,407	-	165,407	-	-	-	165,407	117,098
Community Investment expenses	4,858	49	4,907	-	-	-	4,907	6,139
Office supplies	388	193	581	193	193	386	967	791
General operation supplies	-	-	-	9,854	-	9,854	9,854	584
Bank charges	1,836	-	1,836	-	-	-	1,836	2,026
Travel & meetings	-	16	16	-	-	-	16	-
Advertising & marketing	1,737	6,082	7,819	1,738	7,820	9,558	17,377	1,812
Copier contract	53	27	80	27	27	54	134	704
Volunteerism	-	678	678	-	-	-	678	170
Telephone	591	296	887	296	296	592	1,479	1,358
Education, training & events	632	316	948	316	317	633	1,581	729
Postage	571	714	1,285	286	1,285	1,571	2,856	999
Insurance	-	-	-	1,753	-	1,753	1,753	1,747
Legal & audit	-	-	-	3,525	-	3,525	3,525	2,625
Occupancy	-	-	-	4,570	-	4,570	4,570	5,550
Utilities	837	419	1,256	419	419	838	2,094	1,701
Building repairs & grounds	1,764	883	2,647	883	883	1,766	4,413	1,311
Depreciation expense	-	-	-	2,332	-	2,332	2,332	2,261
Dues and subscriptions	1,595	1,032	2,627	1,032	1,032	2,064	4,691	4,671
Computer expenses	1,215	786	2,001	786	786	1,572	3,573	4,654
In-kind expenses	-	4,042	4,042	-	-	-	4,042	1,191
Sub-total	<u>181,484</u>	<u>15,533</u>	<u>197,017</u>	<u>28,010</u>	<u>13,058</u>	<u>41,068</u>	<u>238,085</u>	<u>158,121</u>
Total functional expenses	\$ 225,501	\$ 39,618	\$ 265,119	\$ 42,391	\$ 27,614	\$ 70,005	\$ 335,124	\$ 253,267

See accompanying notes and independent accountants' review report



**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

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

**2021**

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

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

<b>A</b> For the 2021 calendar year, or tax year beginning , 2021, and ending , 20	
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY INC.</b> Doing business as
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>626 CENTRAL AVE</b>
	City or town, state or province, country, and ZIP or foreign postal code <b>DUNKIRK, NY 14048</b>
	<b>D</b> Employer identification number <b>16-0811787</b>
	<b>E</b> Telephone number <b>(716) 366-5424</b>
	<b>G</b> Gross receipts \$ <b>317,633.</b>
<b>F</b> Name and address of principal officer: <b>TYLER GOTOWKA, 626 CENTRAL AVE, DUNKIRK, NY 14048</b>	
<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions.	
<b>H(c)</b> Group exemption number ▶	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
<b>J</b> Website: ▶ <b>N/A</b>	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	
<b>L</b> Year of formation: <b>1966</b>	
<b>M</b> State of legal domicile: <b>NY</b>	

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <u>THE UNITED WAY OF NORTHERN CHAUTAUQUA CO INC ENVISIONS A COMMUNITY THAT WORKS TOGETHER, STRIVING TO IMPROVE THE LIVES OF OTHERS, WHILE PROMOTING IDEALS THAT FACILITATE LASTING POSITIVE CHANGES. EMPOWERING OUR LOCAL COMMUNITIES THROUGH EDUCATION, INCOME &amp; HEALTH.</u>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>14</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>14</b>
	<b>5</b> Total number of individuals employed in calendar year 2021 (Part V, line 2a)	<b>5</b>	<b>2</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>73</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>211,419.</b>	<b>279,428.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>5,171.</b>	<b>7,927.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>11,941.</b>	<b>30,278.</b>
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>228,531.</b>	<b>317,633.</b>
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>117,098.</b>	<b>165,407.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		
<b>Expenses</b>	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>95,146.</b>	<b>97,039.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>27,614.</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>41,023.</b>	<b>72,678.</b>
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>253,267.</b>	<b>335,124.</b>
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>-24,736.</b>	<b>-17,491.</b>
	<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>
<b>21</b> Total liabilities (Part X, line 26)		<b>537,955.</b>	<b>521,993.</b>
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20		<b>81,582.</b>	<b>75,162.</b>
		<b>456,373.</b>	<b>446,831.</b>

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer	Date	
	<b>TYLER GOTOWKA, PRESIDENT</b>	<b>08/16/2022</b>	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date
	<b>DENISE D. VELOSKI, CPA</b>	<i>Denise D Veloski CPA</i>	<b>08/22/2022</b>
	Firm's name ▶ <b>JOHNSON, MACKOWIAK &amp; ASSOC, LLP</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P00425732</b>
	Firm's address ▶ <b>70 E MAIN ST, FREDONIA, NY 14063</b>	Firm's EIN ▶ <b>16-1185742</b>	Phone no. <b>(716) 672-4770</b>

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



**Part III** Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐

- 1 Briefly describe the organization's mission:  
THE UNITED WAY OF NORTHERN CHAUTAUQUA CO INC ENVISIONS A COMMUNITY THAT WORKS TOGETHER, STRIVING TO IMPROVE THE LIVES OF OTHERS, WHILE PROMOTING IDEALS THAT FACILITATE LASTING POSITIVE CHANGES. EMPOWERING OUR LOCAL COMMUNITIES THROUGH EDUCATION, INCOME & HEALTH.
- 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 \$ 260,212. including grants of \$ 0.) (Revenue \$ 0.)  
THE UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY, INC. IS A COMMUNITY ORGANIZATION THAT STRIVES TO BUILD A STRONGER COMMUNITY BY PROVIDING SUPPORT TO LOCAL SERVICE PROVIDERS AND PARTICIPATING IN COMMUNITY BUILDING EFFORTS THROUGHOUT CHAUTAUQUA COUNTY. THE UNITED WAY IS A COMMUNITY PARTNER, PROVIDING RESOURCES, LEADERSHIP AND OPPORTUNITIES TO CARE FOR ONE ANOTHER AND ENHANCE THE QUALITY OF LIFE FOR ALL. THE UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY BELIEVES THAT LOCAL LEADERSHIP, WORKING IN PARTNERSHIP TO IMPACT OUR COMMUNITY WITH POSITIVE AND SUSTAINED RESULTS IS WHAT MATTERS. FUNDS RAISED BY ANNUAL CAMPAIGN ARE USED TO SUPPORT VARIOUS COMMUNITY BASED NON-PROFIT ORGANIZATIONS.

4b (Code: ) (Expenses \$ 4,907. including grants of \$ 0.) (Revenue \$ 0.)  
COMMUNITY INVESTMENT FUNDING TO NON-PROFIT ORGANIZATIONS.

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

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

4e Total program service expenses 265,119.

**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 . . . . .	<b>1</b> X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions . . . . .	<b>2</b> 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 . . . . .	<b>3</b>	X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II . . . . .	<b>4</b>	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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III . . . . .	<b>5</b>	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 . . . . .	<b>6</b>	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 . . . . .	<b>7</b>	X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .	<b>8</b>	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 . . . . .	<b>9</b>	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V . . . . .	<b>10</b> 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 . . . . .	<b>11a</b> 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 . . . . .	<b>11b</b>	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 . . . . .	<b>11c</b>	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 . . . . .	<b>11d</b>	X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X . . . . .	<b>11e</b>	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 . . . . .	<b>11f</b>	X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII . . . . .	<b>12a</b>	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 . . . . .	<b>12b</b>	X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .	<b>13</b>	X
14a Did the organization maintain an office, employees, or agents outside of the United States? . . . . .	<b>14a</b>	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 . . . . .	<b>14b</b>	X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV . . . . .	<b>15</b>	X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV . . . . .	<b>16</b>	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 . . . . .	<b>17</b>	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 . . . . .	<b>18</b>	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 . . . . .	<b>19</b>	X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H . . . . .	<b>20a</b>	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? . . . . .	<b>20b</b>	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .	<b>21</b> X	

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

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1099. Enter -0- if not applicable . . . . .	<b>1a</b>	0
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable . . . . .	<b>1b</b>	0
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1c</b>	

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

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	2
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	<b>2b</b>	X
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>	X
<b>b</b>	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>	X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>	X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	<b>11a</b>	
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>	
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	<b>15</b>	
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>	
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>	



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

**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year . . . . . If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	1a	14
b Enter the number of voting members included on line 1a, above, who are independent . . . . .	1b	14
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . . .	3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .	5	X
6 Did the organization have members or stockholders? . . . . .	6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . . . .	7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? . . . . .	8a	X
b Each committee with authority to act on behalf of the governing body? . . . . .	8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O . . . . .	9	X

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

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

**Section C. Disclosure**

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

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►  
 ADAM DOLCE, 626 CENTRAL AVE, DUNKIRK, NY 14048 (716) 366-5424

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the 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, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(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) TYLER GOTOWKA PRESIDENT	1.00	x		x				0.	0.	0.
(2) JENNIFER WILKINS VICE-PRESIDENT	1.00	x		x				0.	0.	0.
(3) ADAM DOLCE EXECUTIVE DIRECTOR	37.50				x			51,050.	0.	0.
(4) LUCAS CATALANO SECRETARY	1.00	x		x				0.	0.	0.
(5) KELLY DIMITRI TREASURER	1.00	x		x				0.	0.	0.
(6) KYLE LEIKAM BOARD MEMBER	1.00	x						0.	0.	0.
(7) JOHN NOEL BOARD MEMBER	1.00	x						0.	0.	0.
(8) JONELLE FRAZIER BOARD MEMBER	1.00	x						0.	0.	0.
(9) KYLE YELICH BOARD MEMBER	1.00	x						0.	0.	0.
(10) JACOB SAM BOARD MEMBER	1.00	x						0.	0.	0.
(11) JESSICA WINDER BOARD MEMBER	1.00	x						0.	0.	0.
(12) MICHAEL RINGLER BOARD MEMBER	1.00	x						0.	0.	0.
(13)										
(14)										

**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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>							51,050.	0.	0.	
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							51,050.	0.	0.	

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

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

**Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII. ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns . . . . .	1a					
	b	Membership dues . . . . .	1b					
	c	Fundraising events . . . . .	1c	52,291.				
	d	Related organizations . . . . .	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	227,137.				
	g	Noncash contributions included in lines 1a-1f. . . . .	1g	\$				
	h	<b>Total.</b> Add lines 1a-1f . . . . .		279,428.				
Program Service Revenue	Business Code							
	2a							
	b							
	c							
	d							
	e							
	f	All other program service revenue . . . . .						
g	<b>Total.</b> Add lines 2a-2f . . . . .							
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . .			7,927.	7,927.	0.	0.
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties . . . . .						
	6a	Gross rents . . . . .	6a	(i) Real	(ii) Personal			
	b	Less: rental expenses . . . . .	6b					
	c	Rental income or (loss) . . . . .	6c					
	d	Net rental income or (loss) . . . . .						
	7a	Gross amount from sales of assets other than inventory . . . . .	7a	(i) Securities	(ii) Other			
	b	Less: cost or other basis and sales expenses . . . . .	7b					
	c	Gain or (loss) . . . . .	7c					
	d	Net gain or (loss) . . . . .						
	8a	Gross income from fundraising events (not including \$ 52,291. of contributions reported on line 1c). See Part IV, line 18 . . . . .	8a					
	b	Less: direct expenses . . . . .	8b					
	c	Net income or (loss) from fundraising events . . . . .						
	9a	Gross income from gaming activities. See Part IV, line 19 . . . . .	9a					
	b	Less: direct expenses . . . . .	9b					
	c	Net income or (loss) from gaming activities . . . . .						
	10a	Gross sales of inventory, less returns and allowances . . . . .	10a					
	b	Less: cost of goods sold . . . . .	10b					
	c	Net income or (loss) from sales of inventory . . . . .						
Miscellaneous Revenue	Business Code							
	11a	IN-KIND CONTRIBUTION	999999	4,042.	4,042.	0.	0.	
	b	MISC INCOME	999999	10,019.	10,019.	0.	0.	
	c	PPP FORGIVENESS	999999	16,217.	16,217.	0.	0.	
	d	All other revenue . . . . .						
	e	<b>Total.</b> Add lines 11a-11d . . . . .		30,278.				
12	<b>Total revenue.</b> See instructions . . . . .				317,633.	38,205.	0.	0.



**Part IX Statement of Functional Expenses**

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

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	165,407.	165,407.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	85,753.	60,027.	12,863.	12,863.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	3,500.	2,625.	350.	525.
10 Payroll taxes	7,786.	5,450.	1,168.	1,168.
11 Fees for services (nonemployees):				
a Management	3,525.	0.	3,525.	0.
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	17,377.	7,819.	1,738.	7,820.
13 Office expenses				
14 Information technology	3,573.	2,001.	786.	786.
15 Royalties				
16 Occupancy	4,570.	0.	4,570.	0.
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,332.	0.	2,332.	0.
23 Insurance	1,753.	0.	1,753.	0.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a MISCELLANEOUS EXPENSE	0.	0.	0.	0.
b VOLUNTEERISM	678.	678.	0.	0.
c REPAIR & MAINTENANCE	4,413.	2,647.	883.	883.
d DUES & SUBSCRIPTIONS	4,691.	2,627.	1,032.	1,032.
e All other expenses	29,766.	15,838.	11,391.	2,537.
25 Total functional expenses. Add lines 1 through 24e	335,124.	265,119.	42,391.	27,614.
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 or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing	240,894.	<b>1</b>	166,978.
	<b>2</b> Savings and temporary cash investments	68,366.	<b>2</b>	113,409.
	<b>3</b> Pledges and grants receivable, net	36,889.	<b>3</b>	38,024.
	<b>4</b> Accounts receivable, net		<b>4</b>	
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b> 151,047.		
	<b>b</b> Less: accumulated depreciation	<b>10b</b> 142,065.	11,334.	<b>10c</b> 8,982.
	<b>11</b> Investments—publicly traded securities	180,472.	<b>11</b>	194,600.
	<b>12</b> Investments—other securities. See Part IV, line 11		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11		<b>15</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	537,955.	<b>16</b>	521,993.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	4,394.	<b>17</b>	4,589.
	<b>18</b> Grants payable	60,971.	<b>18</b>	70,573.
	<b>19</b> Deferred revenue		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties	16,217.	<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	0.	<b>25</b>	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25	81,582.	<b>26</b>	75,162.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions	456,373.	<b>27</b>	446,831.
	<b>28</b> Net assets with donor restrictions	0.	<b>28</b>	0.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		<b>31</b>	
	<b>32</b> Total net assets or fund balances	456,373.	<b>32</b>	446,831.
<b>33</b> Total liabilities and net assets/fund balances	537,955.	<b>33</b>	521,993.	

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	317,633.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	335,124.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-17,491.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	456,373.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	7,949.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	446,831.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
<b>1</b> 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 on Schedule O.		
<b>2a</b> 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	
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
<b>3a</b> 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
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.		

**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization

UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY INC.

Employer identification number

16-0811787

**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 12, 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 (Form 990).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 ☐ 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.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations . . . . .
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . . . .	231,319.	159,089.	254,415.	223,464.	309,749.	1,178,036.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>4 Total.</b> Add lines 1 through 3 . . . . .	231,319.	159,089.	254,415.	223,464.	309,749.	1,178,036.
<b>5</b> 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) . . . . .						
<b>6 Public support.</b> Subtract line 5 from line 4 . . . . .						1,178,036.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>7</b> Amounts from line 4 . . . . .	231,319.	159,089.	254,415.	223,464.	309,749.	1,178,036.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .	4,255.	4,784.	5,412.	5,067.	7,884.	27,402.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on . . . . .						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>11 Total support.</b> Add lines 7 through 10 . . . . .						1,205,438.
<b>12</b> Gross receipts from related activities, etc. (see Instructions) . . . . .					12	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . . <input type="checkbox"/>						

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

<b>14</b> Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) . . . . .	<b>14</b>	97.73 %
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14 . . . . .	<b>15</b>	97.89 %
<b>16a 33 1/3% support test—2021.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input checked="" type="checkbox"/>		
<b>b 33 1/3% support test—2020.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2021.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2020.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization . . . . . <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions . . . . . <input type="checkbox"/>		

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> 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 . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . .						
<b>b</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 . . . .						
<b>c</b> Add lines 7a and 7b . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>9</b> Amounts from line 6 . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . .						
<b>c</b> Add lines 10a and 10b . . . .						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . .						
<b>14 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> . . . . <input type="checkbox"/>						

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

<b>15</b> Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15 . . . .	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from 2020 Schedule A, Part III, line 17 . . . .	<b>18</b>	%
<b>19a 33 1/3% support tests—2021.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . <input type="checkbox"/>		
<b>b 33 1/3% support tests—2020.</b> 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 <b>stop here</b> . The organization qualifies as a publicly supported organization . . . . <input type="checkbox"/>		
<b>20 Private foundation.</b> If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions . . . . <input type="checkbox"/>		



**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations (continued)****11** Has the organization accepted a gift or contribution from any of the following persons?

- a** A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b** A family member of a person described on line 11a above?
- c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

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

	Yes	No
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

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

	Yes	No
<b>1</b>		

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

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

	Yes	No
<b>1</b>		
<b>2</b>		
<b>3</b>		

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

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

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.

- b** Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

- 3** Parent of Supported Organizations. Answer lines 3a and 3b below.

- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		



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

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

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	
Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	
Section C—Distributable Amount		Current Year	
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D—Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2021		
a	From 2016		
b	From 2017		
c	From 2018		
d	From 2019		
e	From 2020		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2021 distributable amount		
i	Carryover from 2016 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2021 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2021 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2017		
b	Excess from 2018		
c	Excess from 2019		
d	Excess from 2020		
e	Excess from 2021		

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

Supplemental information area with horizontal lines for text entry.

**SCHEDULE D  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization

Employer identification number

UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY INC.

16-0811787

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

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

**Part II Conservation Easements.**

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).  
☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area  
☐ Protection of natural habitat ☐ Preservation of a certified historic structure  
☐ Preservation of open space

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

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

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

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

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

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

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

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

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

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$

(ii) Assets included in Form 990, Part X . . . . . ▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 . . . . . ▶ \$

b Assets included in Form 990, Part X . . . . . ▶ \$

**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 make significant use of its collection items (check all that apply):
- a ☐ Public exhibition d ☐ Loan or exchange program
- b ☐ Scholarly research e ☐ Other \_\_\_\_\_
- c ☐ Preservation for future generations
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.**

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

**Part V Endowment Funds.**

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

- |  | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance                     | 68,720.          | 62,269.        | 52,943.            | 56,637.              | 49,794.             |
| b Contributions                                  |                  |                | 25.                |                      |                     |
| c Net investment earnings, gains, and losses     | 10,668.          | 6,451.         | 10,872.            | -3,122.              | 6,843.              |
| d Grants or scholarships                         |                  |                | 1,000.             |                      |                     |
| e Other expenditures for facilities and programs |                  |                |                    |                      |                     |
| f Administrative expenses                        |                  |                | 571.               | 572.                 |                     |
| g End of year balance                            | 79,388.          | 68,720.        | 62,269.            | 52,943.              | 56,637.             |
- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment ☐ %
- b Permanent endowment ☐ %
- c Term endowment ☐ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |                             | Yes     | No |
|-----------------------------|---------|----|
| (i) Unrelated organizations | 3a(i) X |    |
| (ii) Related organizations  | 3a(ii)  | X  |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐
- 3b ☐
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0.			0.
b Buildings		137,318.		137,318.
c Leasehold improvements				
d Equipment		13,729.		13,729.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				151,047.

**Part VII Investments—Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments—Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

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

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





**Part XIII** Supplemental Information *(continued)*

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

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Name of the organization

UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY INC.

Employer identification number

16-0811787

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

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) AMERICAN RED CROSS 325 EAST 4TH ST JAMESTOWN NY 14702	53-0196605	501C3	6,556.				CHARITABLE
(2) CHAUT ADULT DAY CARE 353 EAST 5TH ST JAMESTOWN NY 14702	16-1182855	501C3	5,884.				CHARITABLE
(3) CHAUT COUNTY RURAL MINISTRIES 121 CENTRAL AVE PO BOX 362 DUNKIRK NY 14048	16-11119647	501C3	11,766.				CHARITABLE
(4) BOYS AND GIRLS CLUB OF NCC 752 CENTRAL AVE DUNKIRK NY 14048	31-1577982	501C3	5,884.				CHARITABLE
(5) DUNKIRK FRED MEALS ON WHEELS 314 CENTRAL AVE ROOM 201 DUNKIRK NY 14048	16-1188087	501C3	6,304.				CHARITABLE
(6) LITERACY VOLUNTEERS OF CHAUTAUQUA COUNTY 10 PARK PLACE FREDONIA NY 14063	16-1368647	501C3	5,884.				CHARITABLE
(7) SALVATION ARMY - CRISIS AND SHELTER 83 SOUTH MAIN ST JAMESTOWN NY 14701	16-0743180	501C3	11,346.				CHARITABLE
(8) YWCA OF WESTFIELD NY 58 SOUTH PORTAGE ST WESTFIELD NY 14787	16-0743249	501C3	6,723.				CHARITABLE
(9)							
(10)							
(11)							
(12)							

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

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

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

BAA

REV 07/25/22 PRO

Schedule I (Form 990) 2021

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

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1						
2						
3						
4						
5						
6						
7						

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

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

Name of the organization

UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY INC.

**Supplemental Information to Form 990 or 990-EZ**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2021**

**Open to Public  
Inspection**

Employer identification number

16-0811787

Pt VI, Line 19: ALL INFORMATION FROM THE ORGANIZATION IS AVAILABLE FOR INSPECTION  
UPON REQUEST AT THE UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY OFFICE AT 626 CENTRAL  
AVENUE, DUNKIRK, NY 14048.

Pt VI, Line 15b: NO OFFICERS RECEIVED COMPENSATION

Pt VI, Line 15a: IN MARCH 2011, THE EXECUTIVE BOARD OF THE UNITED WAY OF NORTHERN  
CHAUTAUQUA COUNTY DISCUSSED THE COMPENSATION OF THE EXECUTIVE DIRECTOR DURING  
THE DISCUSSION, THEY LOOKED AT OTHER UNITED WAY COMPENSATION PACKAGES FOR THOSE  
AGENCIES SIMILAR IN SIZE TO THEIRS AS WELL AS THOSE THAT ARE LOCATED IN WESTERN  
NEW YORK ONCE THIS INFORMATION WAS GATHERED, THE EXECUTIVE BOARD DETERMINED THE  
EXECUTIVE DIRECTORS COMPENSATION TO BE WITHIN THE PARAMETERS OF OTHER SIMILAR-SIZED  
UNITED WAYS IN THIS REGION.

Pt VI, Line 12c: AT THE FIRST BOARD MEETING OF THE YEAR, EACH BOARD MEMBER IS  
PRESENTED A NEW CONFLICT OF INTEREST DECLARATION ON WHICH THEY LIST ANY CONFLICT  
OF INTERESTS OR OTHER BOARDS OR POSITIONS HELD IN OTHER ORGANIZATIONS THE FORM  
NEEDS TO BE SIGNED, DATED AND RETURNED TO THE OFFICE THESE FORMS ARE THEN REVIEWED  
AND CONFLICTS OF INTEREST ARE NOTED.

Pt VI, Line 11b: THE 990 IS REVIEWED WITH THE FINANCE/AUDIT COMMITTEE BEFORE  
RETURN IS FILED.

<b>CHAR500 Online</b>  For new annual filings, and amendments	<b>Annual Filing for Charitable Organizations</b> New York State Office of the Attorney General Charities Bureau - Registration Section 28 Liberty Street New York, NY 10005 <a href="http://charitiesnys.com">charitiesnys.com</a>	<b>Open to Public Inspection</b>

Filing Type:	<input checked="" type="radio"/> New Filing <input type="radio"/> Amendment	Filing Year: <u>2022</u>
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General Information		
Current Organization Name:	<u>UNITED WAY OF NORTHERN CHAUTAUQUA COUNTY</u>	Updated Name: <u>N/A</u>
NY Registration Number:	<u>03-64-39</u>	Registration Category: <u>DUAL</u>
Organization Type:	<u>Corporation</u>	EIN: <u>160811787</u>
Current Fiscal Year End:	<u>12/31</u>	Updated Fiscal Year End: <u>N/A</u>
Organization Email:	<u>info@unitedwayncc.org</u>	Organization's Phone: <u>716-366-5424</u>
Tax Exempt Status:	<u>501(c)(3)</u>	Website: <u>www.unitedwayncc.org</u>
Organization Address		
Mailing Address	Principal Address	NY State Address
<u>626 CENTRAL AVE</u> <u>DUNKIRK</u> <u>NY</u> <u>14048-2517</u> <u>UNITED STATES</u>	<u>626 CENTRAL AVE</u> <u>DUNKIRK</u> <u>NY</u> <u>14048-2517</u> <u>UNITED STATES</u>	<u>NA</u>
Primary Contact Information		
First Name: <u>Tyler</u>	Last Name: <u>Gotowka</u>	Title: <u>President</u>
Phone: <u>716-366-5424</u>	Email: <u>tgotowka@lawleyinsurance.com</u>	
Organization Type		
Type of IRS document filed with IRS: <u>IRS990</u>	Organization Type: <u>Private</u>	
Third Party Preparer Information		
First Name: <u>Denise</u>	Last Name: <u>Veloski</u>	Title: <u>CPA</u>
Firm Name: <u>Johnson, Mackowiak &amp; Associates, LLP</u>	Phone: <u>716-672-4770</u>	Email: <u>dveloski@jma-cpas.com</u>
Third Party Address		
Street: <u>70 East Main Street</u>		
City: <u>Fredonia</u>	State: <u>NY</u>	
Zip: <u>14048</u>	Country: <u>United States</u>	

## Registration Category

1. Does the organization conduct activity in New York State (other than soliciting) ? This may include, but is not limited to, maintaining an office, having employees or running a program.  
☒ Yes   ☐ No
2. Does the organization have assets in New York State?  
☒ Yes   ☐ No
3. Is the organization incorporated or formed in New York State?  
☐ Yes   ☐ No   N/A
4. Does the organization solicit, or plan to solicit or receive more than \$25,000 annually in total contributions from New York State residents, foundations, corporations, or government agencies?  
☒ Yes   ☐ No
5. Does the organization use a professional fundraiser or fundraising counsel?  
☐ Yes   ☒ No

Based on your responses to the above questions, this organization's registration category remains as DUAL

## Public Charity

1. Did the organization solicit or receive contributions during the fiscal year in New York State?  
☐ Yes   ☐ No   N/A
3. Choose the total contributions in New York State this fiscal year:   N/A

## Annual Exemptions

1. Were the total contributions from New York State, including residents, foundations, government agencies, etc. under \$25,000 during the fiscal year?  
☒ Yes   ☐ No
2. Did the organization use a professional fundraiser or fundraising counsel during the fiscal year?  
☐ Yes   ☒ No
3. Were the organization's gross receipts under \$25,000 and the market value of its assets under \$25,000 during the fiscal year?  
☐ Yes   ☒ No

Based on your responses to annual exemption questions, this organization is required to file under EPTL during this fiscal year.

Financial Information

Type of IRS document filed with IRS

IRS990

Organization's total revenue:

369,049

Organization's total contributions:

358,585

Organization's total assets:

N/A

Organization's net assets:

487,673

Organization's total revenue and contributions:

N/A

Organization's total liabilities:

N/A

Organization's total assets/worth:

N/A

Organization's total income:

N/A

For the current filing year, does your organization plan to do any of the following with its Charities Bureau Registration?

☐Closing    ☐Withdrawing    ☐Dissolving    ☒None

Is this your final filing with New York State?    ☐Yes    ☐No    N/A

Filing Information

Did the organization use a professional fundraiser or fundraising counsel to solicit contributions in New York State?

☐Yes    ☒No

General Information	Description of Services	Description of Compensation
Name of Firm: <u>N/A</u> Type: <u>N/A</u> Reg Number: <u>N/A</u> Contract Start: <u>N/A</u> Contract End: <u>N/A</u> Amount Paid: <u>N/A</u> Phone : <u>N/A</u> Mailing Address: <u>N/A</u> <u>  </u>		



Did the organization receive government grants during this fiscal year?

☒ Yes    ☐ No

Government Grant Agency	Grant Amount
United Way Worldwide	\$10,000.00
N/A	N/A
N/A	N/A
N/A	N/A
N/A	N/A

Documents

Attached organization's required documents:

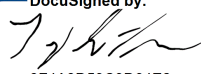
- ☒ IRS document
- ☐ Certified Public Accountant's Audit Report
- ☐ Certified Public Accountant's Review Report
- ☐ Complete Certificate of Amendment or other document amending the name
- ☒ Other documents

Signatures

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.


Role	First Name	Last Name	Email
President	Tyler	Gotowka	tgotowka@lawleyinsurance.com
Treasurer	Lucas	Catalano	lucas.catalano@fredonia.edu

Signature of  
President

DocuSigned by:  
  
0F4A8D6000B64EE...

Date: 8/30/2023

Signature of  
Treasurer

DocuSigned by:  
  
BCR336B2708D4C5...

Date: 9/5/2023

**UNITED WAY OF  
SOUTHERN CHAUTAUQUA COUNTY, INC.**

**FINANCIAL STATEMENTS**

**YEARS ENDED JUNE 30, 2022 AND 2021**

## UNITED WAY OF SOUTHERN CHAUTAUQUA COUNTY, INC.

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**SAXTON KOCUR**  
**AND ASSOCIATES, LLP**  
*Certified Public Accountants*

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301 East Second Street • Suite 303 • Jamestown, NY 14701 • P: (716) 483-6109 • F: (716) 483-2511

**Independent Auditors' Report**

To the Board of Directors  
United Way of Southern Chautauqua County, Inc.  
Jamestown, New York

***Opinion***

We have audited the accompanying financial statements of United Way of Southern Chautauqua County, Inc. (a non-profit organization), which comprise the statements of financial position as of June 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of United Way of Southern Chautauqua County, Inc. as of June 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of United Way of Southern Chautauqua County, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Management's Responsibility for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about United Way of Southern Chautauqua County, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### ***Auditors' Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of United Way of Southern Chautauqua County, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about United Way of Southern Chautauqua County, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

*Saxton, Kocur and Associates, LLP*

Saxton, Kocur and Associates, LLP  
September 13, 2022

**UNITED WAY OF SOUTHERN CHAUTAUQUA COUNTY, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2022 AND 2021**

**ASSETS**

	<u>2022</u>	<u>2021</u>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 644,301	\$ 601,317
Pledges receivable, net of allowance for uncollectible pledges of \$45,000 at both June 30, 2022 and 2021	214,359	212,029
Long-term pledge receivable - due within one year	6,000	3,000
Grants receivable	7,952	-
ESPRI contract receivable	-	29,101
Prepaid expenses and deposits	6,818	3,788
Total current assets	<u>879,430</u>	<u>849,235</u>
LONG-TERM PLEDGE RECEIVABLE, net of current portion	5,120	8,120
OTHER ASSET - cash held as fiscal agent	-	1,261
PROPERTY AND EQUIPMENT, net of accumulated depreciation	52,630	61,840
INVESTMENTS, at fair value	2,014,090	2,443,164
ASSET HELD BY ANOTHER	<u>139,617</u>	<u>125,846</u>
TOTAL ASSETS	<u><u>\$ 3,090,887</u></u>	<u><u>\$ 3,489,466</u></u>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 981	\$ 6,747
ESPRI payable - subcontractors	-	36,995
Donor designations	22,009	15,595
Cash held for others	7,824	4,012
Payroll Protection Program loan, current portion	-	42,141
Total current liabilities	<u>30,814</u>	<u>105,490</u>
OTHER LIABILITY - cash held as fiscal agent	-	1,261
Total liabilities	<u>30,814</u>	<u>106,751</u>
<b>NET ASSETS</b>		
Without donor restrictions	1,409,654	1,880,487
With donor restrictions	1,650,419	1,502,228
Total net assets	<u>3,060,073</u>	<u>3,382,715</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 3,090,887</u></u>	<u><u>\$ 3,489,466</u></u>

The accompanying notes are an integral part of these financial statements.

**UNITED WAY OF SOUTHERN CHAUTAUQUA COUNTY, INC.**  
**STATEMENTS OF ACTIVITIES**  
**YEARS ENDED JUNE 30, 2022 AND 2021**

	2022		
	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUE AND OTHER SUPPORT</b>			
Pledges from current year campaign	\$ -	\$ 1,291,725	\$ 1,291,725
New pledges from prior years' campaigns	17,603	-	17,603
Pledges received for future campaign		28,050	28,050
Centennial campaign contributions	-	35,000	35,000
Less donor choice designations and designations to other United Ways	-	(29,613)	(29,613)
Pledges available	17,603	1,325,162	1,342,765
Administrative fee income and other income	12,102	-	12,102
Empire State Poverty Reduction Initiative (ESPRI)	31,558	-	31,558
Grants from foundations and others - special projects	12,020	66,519	78,539
Interest income - bank	402	-	402
Investment income	117,570	-	117,570
Net assets released from restrictions	1,243,490	(1,243,490)	-
Total revenue and other support	1,434,745	148,191	1,582,936
<b>EXPENSES</b>			
Program:			
Allocations to agencies	1,026,000	-	1,026,000
Community Impact	237,999	-	237,999
Total program expenses	1,263,999	-	1,263,999
Supporting Services:			
Management and general	122,693	-	122,693
Fund-raising	89,314	-	89,314
Total supporting services expenses	212,007	-	212,007
Total expenses	1,476,006	-	1,476,006
Change in net assets from operations	(41,261)	148,191	106,930
<b>OTHER CHANGES IN NET ASSETS</b>			
Unrealized gain (loss) on investments	(450,484)	-	(450,484)
Change in value of asset held by another	(21,229)	-	(21,229)
Gain on forgiveness of debt - PPP loan	42,141	-	42,141
Change in net assets	(470,833)	148,191	(322,642)
NET ASSETS, beginning	1,880,487	1,502,228	3,382,715
NET ASSETS, ending	\$ 1,409,654	\$ 1,650,419	\$ 3,060,073



2021		
Without Restrictions	With Donor Restrictions	Total
\$ -	\$ 1,327,482	\$ 1,327,482
11,018	-	11,018
-	4,804	4,804
-	294	294
-	(28,882)	(28,882)
11,018	1,303,698	1,314,716
20,563	-	20,563
137,862	-	137,862
-	-	-
937	-	937
133,111	-	133,111
1,347,804	(1,347,804)	-
1,651,295	(44,106)	1,607,189
1,034,000	-	1,034,000
329,644	-	329,644
1,363,644	-	1,363,644
127,134	-	127,134
100,535	-	100,535
227,669	-	227,669
1,591,313	-	1,591,313
59,982	(44,106)	15,876
412,833	-	412,833
12,836	-	12,836
-	-	-
485,651	(44,106)	441,545
1,394,836	1,546,334	2,941,170
\$ 1,880,487	\$ 1,502,228	\$ 3,382,715

The accompanying notes are an integral part of these financial statements.

**UNITED WAY OF SOUTHERN CHAUTAUQUA COUNTY, INC.**  
**STATEMENTS OF FUNCTIONAL EXPENSES**  
**YEARS ENDED JUNE 30, 2022 AND 2021**

	2022			
	Program	Supporting Services		
	Allocations & Community Impact	Management and General	Fund-raising	Total
Allocations to agencies	\$ 1,026,000	\$ -	\$ -	\$ 1,026,000
Salaries	91,416	70,358	51,713	213,487
Payroll taxes	6,678	5,140	3,778	15,596
Employee health insurance	1,939	1,493	1,097	4,529
Other employee insurances	1,147	882	649	2,678
Retirement	4,728	3,639	2,675	11,042
Program and project expense	24,359	-	-	24,359
Grants to ESPRI subcontractors *	64,235	-	-	64,235
Building rent	5,138	3,955	2,907	12,000
Equipment repairs, maintenance, and technology	7,566	5,824	4,280	17,670
Supplies	1,697	1,306	960	3,963
Professional fees	1,582	7,517	895	9,994
Postage	469	361	265	1,095
Insurance	1,141	1,924	646	3,711
Telephone	2,073	1,595	1,173	4,841
Conferences	1,163	895	658	2,716
Printing	3,500	-	6,776	10,276
Dues	11,542	8,883	6,529	26,954
Meetings	1,811	1,394	1,025	4,230
Travel	629	484	355	1,468
Miscellaneous	-	3,052	-	3,052
Total expenses before depreciation	1,258,813	118,702	86,381	1,463,896
Depreciation expense	5,186	3,991	2,933	12,110
	<u>\$ 1,263,999</u>	<u>\$ 122,693</u>	<u>\$ 89,314</u>	<u>\$ 1,476,006</u>

\* Grants to ESPRI subcontractors from:

Governmental funding	\$ 27,338
Foundation funding	-
United Way funding	36,897
	<u>\$ 64,235</u>

	2021			
	Program	Supporting Services		
	Allocations & Community Impact	Management and General	Fund-raising	Total
Allocations to agencies	\$ 1,034,000	\$ -	\$ -	\$ 1,034,000
Salaries	69,998	69,989	53,621	193,608
Payroll taxes	5,019	5,018	3,845	13,882
Employee health insurance	6,018	6,018	4,610	16,646
Other employee insurances	823	824	631	2,278
Retirement	3,966	3,965	3,038	10,969
Program and project expense	30,317	-	-	30,317
Grants to ESPRI subcontractors	* 177,567	-	-	177,567
Building rent	4,339	4,338	3,323	12,000
Equipment repairs, maintenance, and technology	5,665	5,665	4,340	15,670
Supplies	790	790	605	2,185
Professional fees	1,582	7,202	1,211	9,995
Postage	626	626	480	1,732
Insurance	872	1,664	668	3,204
Telephone	1,704	1,703	1,305	4,712
Conferences	642	641	491	1,774
Printing	3,500	-	9,944	13,444
Dues	11,318	11,317	8,670	31,305
Meetings	269	268	206	743
Travel	268	268	206	742
Miscellaneous	-	2,478	-	2,478
Total expenses before depreciation	1,359,283	122,774	97,194	1,579,251
Depreciation expense	4,361	4,360	3,341	12,062
	<u>\$ 1,363,644</u>	<u>\$ 127,134</u>	<u>\$ 100,535</u>	<u>\$ 1,591,313</u>

\* Grants to ESPRI subcontractors from:

Governmental funding	\$ 127,686
Foundation funding	19,649
United Way funding	30,232
	<u>\$ 177,567</u>

The accompanying notes are an integral part of these financial statements.

**UNITED WAY OF SOUTHERN CHAUTAUQUA COUNTY, INC.**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (322,642)	\$ 441,545
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	12,110	12,062
Discount on long-term pledge receivable	-	(294)
Change in allowance for uncollectible pledges	-	10,000
Change in value of asset held by another - Century Society	21,229	(12,836)
Net investment (return)/loss	332,914	(545,944)
Gain on forgiveness of debt - PPP loan	(42,141)	-
(Increase) decrease in:		
Pledges receivable - campaign	(2,330)	11,779
Long-term pledge receivable - Centennial Campaign	-	3,000
Grants receivable	(7,952)	-
ESPRI contract receivable	29,101	99,833
Prepaid expenses and deposits	(3,030)	(1,819)
Increase (decrease) in:		
Accounts payable and accrued expenses	(5,766)	(3,406)
ESPRI payable - subcontractors	(36,995)	36,995
Donor designations	6,414	(16,835)
Cash held for others	3,812	(1,094)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>(15,276)</u>	<u>32,986</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of investments	-	(150,000)
Distribution from investments	96,160	91,287
Purchases of property and equipment	(2,900)	(1,427)
Transfer of cash to community foundation - Century Society	(35,000)	(113,010)
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<u>58,260</u>	<u>(173,150)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	<u>-</u>	<u>-</u>
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>	42,984	(140,164)
<b>CASH AND CASH EQUIVALENTS, beginning</b>	<u>601,317</u>	<u>741,481</u>
<b>CASH AND CASH EQUIVALENTS, ending</b>	<u><u>\$ 644,301</u></u>	<u><u>\$ 601,317</u></u>

The accompanying notes are an integral part of these financial statements.

## **UNITED WAY OF SOUTHERN CHAUTAUQUA COUNTY, INC.**

### **NOTES TO FINANCIAL STATEMENTS**

**AGENCY BACKGROUND** - United Way of Southern Chautauqua County, Inc. (the Agency) is a nonprofit fund-raising organization. Substantially all of the support and revenue received by the Agency is derived from individuals, businesses and foundations in the southern Chautauqua County, New York area. The support received is allocated to Community Partners who deliver programming in southern Chautauqua County and for administrative expenses of the Agency.

**COMMUNITY IMPACT** - Includes the Agency's annual allocations process which grants funding to Community Partners to deliver programs aligned with the following Strategic Objectives:

- \* Increase the number of families with the necessary life skills to be self-sufficient.
- \* Increase the ready workforce by addressing soft and hard skill gaps among young people and adults.
- \* Improve academic success by working directly with youth from cradle to career.
- \* Improve the health and independence of vulnerable populations.

It also includes administering the Emergency Food & Shelter Program, Volunteer Income Tax Assistance Program, and the Empire State Poverty Reduction Initiative (ESPRI). The Agency also serves as the backbone agency of a county-wide coalition whose mission is to promote racial and social justice through Inclusion, Diversity, Equity, and Access (I.D.E.A). Direct financial support maintains the 2-1-1 Helpline for southern Chautauqua County. Agency staff continually provide technical assistance to its Community Partners to strengthen programs and the ability to measure impact. Agency staff also mobilizes stakeholders around emerging community needs.

#### **ESPRI PROGRAM**

New York State selected the City of Jamestown as one of sixteen communities to participate in the Empire State Poverty Reduction Initiative (ESPRI). This initiative is an exciting opportunity to develop community driven solutions to the challenges of a growing poverty rate. The City of Jamestown selected the Agency as the non-profit lead to coordinate the effort and serve as co-convenor of the City of Jamestown ESPRI Taskforce. The New York State Office of Temporary and Disability Assistance (OTDA) has contracted with the Agency to administer the grant.

Through ESPRI, \$1,000,000 is to be invested by NYS in the City of Jamestown. These dollars must be used to get a better understanding of the challenges facing those struggling to make ends meet, and then implement transformational approaches to overcoming those challenges. All decision-making for how the money will be invested is at the discretion of the Taskforce. In September 2019, additional funding of \$180,195 for the initiative was made available. The contract with OTDA ended on September 30, 2021.

## ESPRI PROGRAM, continued

Funding of the program provides for the reimbursement of Agency expenses in administering the program and for payments to program subcontractors. The following expenses of the program are included in the Allocations & Community Impact column on the statements of functional expenses:

	2022	2021
Reimbursed Agency expenses:		
Salaries, payroll taxes, and insurances	\$ 4,220	\$ 9,276
Building rent	-	900
Total reimbursed Agency expenses	4,220	10,176
Grants to ESPRI subcontractors	27,338	127,686
Total ESPRI funding for the year	<u>\$ 31,558</u>	<u>\$ 137,862</u>

In addition to the governmental funding noted above, the Agency received in fiscal year 2020 grants totaling \$50,000 from two local foundations to be used as ESPRI Bridge funding. The funds were to be used for making grants to local agencies participating in the ESPRI program. Such grants offset grant amounts that otherwise would be made using the governmental ESPRI program funding. As of June 30, 2021, total grants of \$50,000 had been made.

In February 2019, the Board approved the use of up to \$100,000 of Agency net assets without donor restrictions for ESPRI Bridge funding. Based on a total funding budget of \$103,288, after the foundation-provided funding of \$50,000 noted above, the Agency's anticipated and designated funding was \$53,288. In fiscal years 2021-22 and 2020-21, \$36,897 and \$30,232, respectively, of designated funding was used.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**BASIS OF ACCOUNTING** - The Agency maintains its records on the accrual basis of accounting. Campaigns are conducted annually to raise support which is allocated to participating agencies and administrative expenses in the subsequent year. Allocations to participating agencies and appropriations for administrative expenses are approved by the Board of Directors prior to the allocation year and are reported as net assets with donor restrictions (NOTE 8). All current year pledges are considered available for use for the campaign year pledged and are recorded as net assets with donor restrictions until the following year.

**BASIS OF PRESENTATION** - The Agency has adopted FASB Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958) - Presentation of Financial Statements of Not-for-Profit Entities*. As such, information regarding its financial position and activities are reported according to two classes of net assets that are based upon the existence or absence of donor restrictions: net assets without donor restrictions and net assets with donor restrictions.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

**REVENUE RECOGNITION** - The Agency has adopted the provisions of FASB Accounting Standards Update (ASU) No. 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The ASU provides guidance in evaluating whether transactions should be accounted for as contributions or exchange transactions and determining whether a contribution is conditional. Unconditional contributions of cash, securities or other assets and unconditional promises to give, are recorded when received. Conditional contributions and promises to give (i.e. those with a measurable performance or other barrier and a right of return) are not recognized until the conditions are which they depend are substantially met or explicitly waived by the donor.

Support that is restricted by donors is reported as an increase in net assets without donor restriction if the restriction is satisfied during the reporting period in which that support is recognized. All other donor-restricted support is reported as net assets with donor restrictions. When a restriction is satisfied, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statements of activities as *Net assets released from restrictions*. Non-cash contributions are recognized as support based on estimated fair market value on the date received. It is the policy of the Agency to liquidate contributions of securities as soon as possible after receipt.

Unconditional pledges to give expected to be collected within one year are recorded at original amounts less an estimated allowance for uncollectible pledges. Such allowance is based on management's review of the pledges receivables and prior collection experience. Unconditional pledges expected to be collected in more than one year (i.e. long-term pledges) are recorded at estimated fair value, which is measured as the present value of future cash flows. The discounts on such pledges are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included annually in contribution revenue. Based on management's evaluation of the long-term pledge receivable, no allowance for uncollectible pledges was considered necessary (NOTE 2).

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Agency. In addition, numerous individuals volunteer their time to assist the Agency in meeting its annual financial campaign goals or serving on Agency boards and committees. Such services do not meet the revenue recognition criteria.

The Agency records grant awards considered to be for exchange transactions as refundable advances until related services are performed, at which time the advances are recognized as revenue.

**PROPERTY AND EQUIPMENT** - Acquisitions of property and equipment are recorded at cost or, if donated, at the approximate fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of equipment are recorded as unrestricted support. Property and equipment over \$1,000 with an estimated useful life of five years or more are capitalized. Expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of existing property and equipment are also capitalized. Depreciation is computed using the straight-line method over estimated lives.



## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

**CASH AND CASH EQUIVALENTS** - For the purposes of the statements of cash flows, the Agency considers all highly liquid instruments with maturities of three months or less at the time of purchase to be cash equivalents. Cash held as investments (NOTE 3) and cash held as fiscal agent (NOTE 5) are excluded.

**INVESTMENTS** - Investments in marketable equity securities with readily determinable fair values and all investments in debt securities are stated at fair value as of the date of financial position. Investment return (loss) is reported in the statements of activities as an increase or decrease in net assets without donor restrictions unless such return (loss) is restricted by donor stipulation.

The Agency has adopted the provisions of FASB Accounting Standards Updates (ASU) No. 2016-01, *Financial Instruments - Overall (Subtopic 825-10): Recognition and Measurement of Financial Assets and Financial Liabilities* and ASU No. 2018-03, *Technical Corrections and Improvements to Financial Assets and Financial Liabilities - Overall (Subtopic 825-10)*. ASU No. 2016-01 provides guidance for the recognition, measurement, presentation, and disclosure of financial instruments. ASU 2018-03 clarifies certain aspects of the guidance in ASU No. 2016-01.

**ESTIMATES** - Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

**FUNCTIONAL ALLOCATION OF EXPENSES** - Expenses are summarized and categorized based on their functional classification as either program or supporting services. Expenses that are readily identifiable to a specific program or supporting service are charged directly to that function. Expenses attributable to more than one program or supporting service are allocated on a reasonable basis that is consistently applied. Allocated expenses include depreciation and occupancy expenses, which are allocated based on estimated usage or square footage. Employment related expenses are allocated based on estimates of time and effort.

**INCOME TAX STATUS** - The Agency is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from New York State income taxes under Article 7-A of the Executive Law. Therefore, no provision has been made for federal or New York State income taxes in the accompanying financial statements. In addition, the Agency qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and is not classified as a private foundation under Section 509(a)(2).

The Agency's annual exempt organization returns are generally subject to possible examination for three years after filing.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

**FORGIVEABLE LOAN - PAYCHECK PROTECTION PROGRAM (PPP)** - The Agency's policy is to account for a forgivable loan received through the Small Business Administration (SBA) under the *Coronavirus Aid, Relief, and Economic Security (CARES) Act* Payroll Protection Program (PPP), as debt in accordance with Accounting Standards Codification (ASC) 470, *Debt*, and other related accounting pronouncements. The forgiveness of debt, in whole or part, is recognized in the period when the debt is extinguished, which occurs when the Agency is legally released from the liability by the SBA. Any portion of debt forgiven is reflected as a gain on forgiveness of debt in the statement of activities. Interest on the loan and any related forgiveness, is not considered material and therefore, is not reflected in the financial statements.

NOTE 2 - LONG-TERM PLEDGE RECEIVABLE - CENTENNIAL CAMPAIGN

An unconditional pledge to give of \$15,000, due in more than one year, has been recognized at fair value, using present value techniques and a discount rate of 4.25%, when the donor made the pledge to give.

	2022	2021
Due within one year	\$ 6,000	\$ 3,000
Due within two to five years	6,000	9,000
Total pledge amount remaining	12,000	12,000
Less: unamortized discount	(880)	(880)
Net unconditional pledge to give at June 30	<u>\$ 11,120</u>	<u>\$ 11,120</u>

## NOTE 3 - INVESTMENTS

Fair value of investments at June 30:

	2022	2021
Exchange Traded Funds (ETFs):		
Bonds - high yield corporate	\$ -	\$ 41,993
Bonds - inflation-protected	53,859	56,451
Bonds - short duration income	91,862	-
Equities - large capitalization - U.S. and international	445,746	556,717
Equities - mid-capitalization	111,847	137,375
Equities - small capitalization - U.S. and international	188,075	251,914
Mutual Funds:		
Money market fund	6,826	6,037
Cash reserves - U.S. Treasury securities	-	37,968
Equities - large capitalization - U.S. and international	443,691	538,776
Equities - mid-capitalization	64,691	84,367
Equities - small capitalization	44,038	62,029
Equities - diversified emerging markets	48,449	73,107
Equities - alternative investment - global real estate	44,041	51,918
Bonds - inflation-protected	49,279	52,338
Bonds - intermediate-term	186,195	202,254
Bonds - short-term	235,491	289,920
	<u>\$ 2,014,090</u>	<u>\$ 2,443,164</u>

The investments had a cost basis of \$1,812,207 and \$1,790,798 at June 30, 2022 and 2021, respectively.

Net investment return (loss) as reflected on the statements of activities:

	2022	2021
Investment income:		
Interest, dividends and capital gain distributions	\$ 106,428	\$ 79,252
Realized gains (losses)	23,795	64,962
Investment fees	(12,653)	(11,103)
Total investment income	<u>117,570</u>	<u>133,111</u>
Unrealized gain (loss)	<u>(450,484)</u>	<u>412,833</u>
Net investment return (loss)	<u>\$ (332,914)</u>	<u>\$ 545,944</u>

All of the investments' fair values are based on Level 1 inputs. A Level 1 input is a quoted price in an active market for an identical asset or liability. The methods used to measure fair value may produce an amount that may be indicative of net realizable value or reflective of future fair values. Furthermore, although the Agency believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

### NOTE 3 - INVESTMENTS, continued

The Board of Directors had designated all of the investments to provide a resource for current and future operational expenses of the Agency. Since these investments resulted from an internal designation and any original donor restrictions have expired or have been waived, the investments are classified and reported as net assets without donor restrictions.

All uses of the investments are at the discretion of the Board of Directors. The annual spending distribution amount is calculated using a 12-quarter rolling average market value (20 quarter rolling average, effective July 1, 2020) of the investment's total assets multiplied by 5%. Additional appropriations for expenditures in excess of this amount are based on the recommendation of the Agency's Finance Committee and are subject to approval by 2/3 majority of the Board of Directors. The investment value is not to be drawn below an amount equal to 12 months of operating expenses excluding agency allocation commitments.

The Agency's adopted investment policy provides that a total return (income and appreciation) approach will be used to preserve principal while providing opportunities for growth. To meet this objective of income and long-term growth, the target asset allocation is to be 65% equities, 30% fixed income, and 5% alternative investments, with a range of +/- 10%. Rebalancing to the target allocation is to occur no less than annually. At June 30, 2022, the investment allocation was 67% equities, 31% fixed income, and 2% alternative investments.

	2022	2021
Board-designated investments, beginning	\$ 2,443,164	\$ 1,838,507
Deposit to account	-	150,000
Interest and dividends earned and reinvested	106,428	79,252
Realized gains (losses)	23,795	64,962
Investment fees	(12,653)	(11,103)
Net appreciation (depreciation)	(450,484)	412,833
Annual spending distribution	(96,160)	(91,287)
Board-designated investments, ending	<u>\$ 2,014,090</u>	<u>\$ 2,443,164</u>

### NOTE 4 - PROPERTY AND EQUIPMENT

	2022	2021
Office equipment and furnishings	\$ 27,698	\$ 27,916
Leasehold improvements	71,199	71,199
	<u>98,897</u>	<u>99,115</u>
Less accumulated depreciation	<u>46,267</u>	<u>37,275</u>
	<u>\$ 52,630</u>	<u>\$ 61,840</u>

Depreciation expense was \$12,110 and \$12,062 for 2022 and 2021, respectively.

## NOTE 5 - OTHER ASSET AND LIABILITY - CASH HELD AS FISCAL AGENT

Since March 2020, the Agency has been acting as the fiscal agent of the Chautauqua County Crisis Response Fund. This fund was created by a coalition of area philanthropy, government, and business partners to provide financial support to the numerous local organizations, groups, and programs adversely affected by the COVID-19 pandemic. In acting as the fiscal agent, the Agency established a separate checking account for receiving donations and disbursing approved grants. The Agency contributed \$100,000 to the fund. Grants made were determined upon recommendations of an advisory board, with final approval of such recommendations made by a decision committee of nine representatives of the fund's primary funders. The fund ceased making grants after February 2021. The Agency received \$1,261 as administrative fee income in June

Activity of the fund during the years ended June 30:

	2022	2021
Beginning balance	\$ 1,261	\$ 139,772
Donations received	-	76,625
Grants paid	-	(215,054)
Bank service charges	-	(82)
Close-out of fund - administrative fee income	(1,261)	-
Ending balance	<u>\$ -</u>	<u>\$ 1,261</u>

## NOTE 6 - ASSET HELD BY ANOTHER

In November 2020, the Agency established the United Way Century Society Fund (the Fund) at the Chautauqua Region Community Foundation (CRCF). The Fund is to be used to support operational and administrative expenses of the Agency. The Fund was established with an initial \$100,000 of unrestricted funding from the Agency. Additional contributions of \$35,000 and \$13,010 from Century Society Fund donors were made to the Fund during the year ended June 30, 2022 and 2021, respectively. In accordance with the Fund agreement, all contributions to the Fund are irrevocable and CRCF maintains variance power over the Fund. The value of the Fund as reported by CRCF at June 30, 2022 and 2021, was \$139,617 and \$125,846, respectively. No distributions were received from the Fund in either fiscal year.

Activity of the fund during the years ended June 30:

	2022	2021
Beginning value	\$ 125,846	\$ -
Contributions to fund	35,000	113,010
Change in value reported in statement of activities	(21,229)	12,836
Ending value	<u>\$ 139,617</u>	<u>\$ 125,846</u>

## NOTE 7 - LONG-TERM DEBT - PAYCHECK PROTECTION PROGRAM LOAN

On May 5, 2020, the Agency received an unsecured Paycheck Protection Program (PPP) loan of \$42,141. The note matures in May 2022, with interest at 1%, which approximates the effective interest rate. The loan terms provide that all or a portion of loan and deferred interest if forgivable to the extent loan proceeds are used for allowable payroll and other expenses during a designated 8-week covered period. Management expects all terms and conditions of the loan shall be met and thus, the entire loan and interest shall be entitled to forgiveness. Any portion of the loan and interest not approved for forgiveness, shall be repaid shall be in accordance with the terms of the

Under the terms of the note and program, loan payments were deferred until the Agency received notification from the SBA as to the amount of loan forgiven. SBA notification of forgiveness of the entire loan amount and accrued interest of \$494 was received July 7, 2021. As such, ten monthly principal and interest payments of \$4,233 beginning August 2021 would have been required to repay the entire loan by the maturity date of May 2022. As such, the entire loan of \$42,141 was reflected as a current liability at June 30, 2021.

In accordance with the Agency's accounting policy for the loan and its forgiveness, \$42,141 has been be reported as gain on forgiveness of debt in the fiscal year ending June 30, 2022.

## NOTE 8 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following periods or purposes at June 30:

	2022	2021
Current year campaign amounts to be used to fund operations in the subsequent year:		
Allocations to agencies	\$ 1,045,000	\$ 1,026,000
Community impact	168,735	124,909
I.D.E.A. Framework Implementation	66,519	-
Fund-raising and administrative expenses	356,872	333,369
Other reserves - equipment	8,173	9,830
	<u>1,645,299</u>	<u>1,494,108</u>
Centennial campaign - future years	<u>5,120</u>	<u>8,120</u>
	<u>\$ 1,650,419</u>	<u>\$ 1,502,228</u>

## NOTE 9 - EMPLOYEE BENEFIT PLAN

The Agency maintains a SEP/SARSEP plan in which substantially all employees participate. It is a discretionary non-integrated plan in which employer contributions are allocated to each participant in the same proportion as the participant's compensation bears to all participants for the year, with limits. The Agency contributed 6% of the total compensation for both 2022 and 2021. Plan expense for 2022 and 2021 was \$11,043 and \$10,969, respectively. The Agency also offers a 403(b) plan for its employees in which their contributions are immediately vested. The Agency does not contribute to this plan.

## NOTE 10 - FACILITIES LEASE

The Agency is leasing office space for an initial five year period ending April 30, 2023. The lease agreement provides an option to renew for one additional five year period. Monthly rent is \$1,000, including the renewal option period. Expense was \$12,000 for both fiscal years. The landlord is responsible for all property taxes, water, sewer, and electricity charges.

## NOTE 11 - RECLASSIFICATIONS

Certain accounts and amounts in the 2021 financial statements have been reclassified for comparative purposes to conform with the presentation in the 2022 financial statements.

## NOTE 12 - LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Agency regularly reviews its financial position and operations, including liquidity required to meet general expenditures, liabilities, and other obligations that may come due. The Agency considers general expenditures to be those types of expenditures routinely incurred in operating its programs and supporting services.

Donor-restricted net assets (NOTE 8) expected to be met by conducting programs within one year are considered to be available for general expenditures. The Board-designated investments (NOTE 3) are not considered to be available within one year, except for the determined annual spending distribution amount from investments. If necessary, the Board could appropriate additional investments over this amount. Also considered not available are net assets designated by the Board for ESPRI Bridge funding (see page 8). All or any of this amount could be made available for general expenditures by Board approval.

The following reflects the Agency's financial assets available within one year of June 30 to meet its general expenditures, liabilities, and other obligations, reduced by donor-restricted net assets not expected available within one year and Board-designated amounts not considered available:

	June 30	
	2022	2021
Cash and cash equivalents - interest bearing checking and a money market deposit account	\$ 644,301	\$ 601,317
Pledges, grants, and ESPRI contract receivables	233,431	252,250
Investments - Board-designated	2,014,090	2,443,164
Financial assets	<u>2,891,822</u>	<u>3,296,731</u>
Less financial assets unavailable for general expenditures:		
Donor-restricted net assets - future years (NOTE 8)	(5,120)	(8,120)
Cash held for others	(7,824)	(4,012)
Board-designated for ESPRI Bridge funding	-	(23,056)
Board-designated investments, net of spending distribution amounts of \$100,000 and \$96,000 for 2022-2023 and 2021-2022 operations, respectively	<u>(1,913,090)</u>	<u>(2,347,164)</u>
Financial assets available	<u>\$ 965,788</u>	<u>\$ 914,379</u>



## NOTE 13 - CONCENTRATIONS OF RISK

### Geographic Concentration Support Risk

The Agency depends mainly on contributions and grants for support of its operations from individuals, businesses, and foundations located in Chautauqua County, NY. The ability these contributors and grantors to continue giving amounts comparable with prior years may be dependent upon current and future overall economic and social conditions. While the Agency's management believes the Agency will have the resources to continue its programs, its ability to do so and the extent to which it continues, may be dependent on the above factor.

### Credit Risk

The Agency's maintains its cash balances in one financial institution located in Jamestown, NY. Frequently during any year, the Agency's cash balances at the financial institution do exceed the FDIC deposit insurance amount. At June 30, 2022 and 2021, the Agency's uninsured cash balances, including the cash held as fiscal agent, were \$397,137 and \$613,623, respectively.

## NOTE 14 - SUBSEQUENT EVENTS

Management has evaluated events and transactions through September 13, 2022, the date the financial statements were available to be issued.

The short-term and long-term impact of the ongoing COVID-19 pandemic on the Agency's future financial position and operations cannot be presently determined, but it has the potential to result in a significant economic impact.

Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

- ▶ Do not enter social security numbers on this form as it may be made public.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2021****Open to Public  
Inspection****A** For the 2021 calendar year, or tax year beginning **07/01/21**, and ending **06/30/22****B** Check if applicable:☐ Address change☐ Name change☐ Initial return☐ Final return/  
terminated☐ Amended return☐ Application pending**C** Name of organization**United Way of Southern Chautauqua  
County, Inc.**

Doing business as

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

**208 Pine Street**

Room/suite

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

**Jamestown****NY 14701****D** Employer identification number**16-0772743****E** Telephone number**716-483-1561****G** Gross receipts \$**1,715,808****F** Name and address of principal officer:**Joelle Washer  
208 Pine Street  
Jamestown  
NY 14701****H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

**I** Tax-exempt status:☒ 501(c)(3)☐ 501(c) ( )

(insert no.)

☐ 4947(a)(1) or☐ 527**J** Website: ▶**uwayscc.org****H(c)** Group exemption number ▶**K** Form of organization:☒ Corporation☐ Trust☐ Association☐ Other ▶**L** Year of formation: **1954****M** State of legal domicile: **NY****Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities:		
	<b>United Way of Southern Chautauqua County mobilizes the community to help people improve their lives.</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>22</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>22</b>
	<b>5</b> Total number of individuals employed in calendar year 2021 (Part V, line 2a)	<b>5</b>	<b>6</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>250</b>
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0</b>	
	<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0</b>
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>	<b>Current Year</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>1,452,578</b>	<b>1,489,114</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>145,151</b>	<b>130,625</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>20,563</b>	<b>17,991</b>
	<b>12</b> Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>1,618,292</b>	<b>1,637,730</b>
	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<b>1,207,392</b>	<b>1,086,880</b>
<b>Expenses</b>	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0</b>	<b>0</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<b>237,383</b>	<b>247,332</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0</b>	<b>0</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>89,314</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<b>157,641</b>	<b>154,447</b>
	<b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<b>1,602,416</b>	<b>1,488,659</b>
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>15,876</b>	<b>149,071</b>
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>3,489,466</b>	<b>3,090,887</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>106,751</b>	<b>30,814</b>
		<b>3,382,715</b>	<b>3,060,073</b>

**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

**Joelle Washer**

Type or print name and title

**President**

Date

**9/27/22****Paid  
Preparer  
Use Only**

Print/Type preparer's name

**ROBERT KOCUR, CPA**

Preparer's signature

**Robert M. Kocur, CPA**

Date

**09/27/22**Check ☒ if PTIN

self-employed

**P00170600**

Firm's name ▶

**Saxton, Kocur and Associates, LLP**

Firm's EIN ▶

**26-4006060**

Firm's address ▶

**301 E 2nd St Suite 303****Jamestown, NY 14701-5409**

Phone no.

**716-483-6109**

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2021)

**Part III** Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:**United Way of Southern Chautauqua County mobilizes the community to help people improve their lives.****2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

**4** Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

**4a** (Code: ) (Expenses \$ **1,026,000** including grants of \$ **1,026,000** ) (Revenue \$ )  
**Allocations - Grant funding to community partners to deliver programs aligned with the following strategic objectives: increase the number of families with the necessary life skills to be self-sufficient, increase the ready workforce by addressing the soft and hard skills gap among young people and adults, improve academic success by working directly with youth from cradle to career, and improve the health and independence of vulnerable populations.**

**4b** (Code: ) (Expenses \$ **237,999** including grants of \$ **60,880** ) (Revenue \$ )  
**Community Impact - administering the emergency food and shelter program, the Empire State Poverty Reduction Initiative (ESPRI), and a volunteer income tax assistance (VITA) program. Also, direct financial support maintains the 2-1-1 helpline for southern Chautauqua County, along with providing technical assistance to community partners to strengthen programs and measure impact, and assistance mobilizing stakeholders around emerging community needs. ESPRI grants distributed in the fiscal year were \$60,880.**

**4c** (Code: ) (Expenses \$ **N/A** including grants of \$ ) (Revenue \$ )

**4d** Other program services (Describe on Schedule O.)

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

**4e** Total program service expenses **1,263,999**

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<b>X</b>	
<b>2</b> Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	<b>X</b>	
<b>3</b> 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		<b>X</b>
<b>4</b> <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		<b>X</b>
<b>5</b> 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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		<b>X</b>
<b>6</b> 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		<b>X</b>
<b>7</b> 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		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<b>X</b>
<b>9</b> 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		<b>X</b>
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V	<b>X</b>	
<b>11</b> 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.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<b>X</b>	
<b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		<b>X</b>
<b>c</b> 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		<b>X</b>
<b>d</b> 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		<b>X</b>
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<b>X</b>	
<b>f</b> 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		<b>X</b>
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	<b>X</b>	
<b>b</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		<b>X</b>
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		<b>X</b>
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		<b>X</b>
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		<b>X</b>
<b>17</b> 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		<b>X</b>
<b>18</b> 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		<b>X</b>
<b>19</b> 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		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	<b>X</b>	

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

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	<b>1a</b>	<b>7</b>
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	<b>1b</b>	<b>0</b>
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	<b>1c</b>	

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

Yes No

<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	<b>6</b>			
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	<b>2b</b>		<b>X</b>		
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>			<b>X</b>	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>				
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>			<b>X</b>	
<b>b</b>	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>			<b>X</b>	
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>			<b>X</b>	
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>				
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>			<b>X</b>	
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>				
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>					
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>			<b>X</b>	
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>				
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>			<b>X</b>	
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>				
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>			<b>X</b>	
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>			<b>X</b>	
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>				
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>				
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>				
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>					
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>				
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>				
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:					
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>				
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>				
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:					
<b>a</b>	Gross income from members or shareholders	<b>11a</b>				
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>				
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>				
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>				
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>					
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>				
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>				
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>				
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>			<b>X</b>	
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>				
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>			<b>X</b>	
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>			<b>X</b>	
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>				

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

**Section A. Governing Body and Management**

	1a	22	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		22		
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent	<b>1b</b>	22		
<b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		2		X
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		3		X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?		5		X
<b>6</b> Did the organization have members or stockholders?		6	X	
<b>7a</b> Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		7a	X	
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		7b	X	
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
<b>a</b> The governing body?		8a	X	
<b>b</b> Each committee with authority to act on behalf of the governing body?		8b	X	
<b>9</b> Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		9		X

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

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

**Section C. Disclosure**

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

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

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

**20** State the name, address, and telephone number of the person who possesses the organization's books and records ►  
**Lisa Sunday, Finance & Admin. Mgr. 208 Pine Street**  
**Jamestown NY 14701 716-483-1561**



**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**Check if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(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) Amy J Rohler	40.00									
Executive Director	0.00			X				74,902	0	8,177
(2) Joelle Washer	2.00									
President	0.00	X		X				0	0	0
(3) Christine Tarbrake	2.00									
Vice President	0.00	X		X				0	0	0
(4) Wayne Rishell	2.00									
Treasurer	0.00	X		X				0	0	0
(5) Mallory Smith	2.00									
Secretary	0.00	X		X				0	0	0
(6) David Painter	1.00									
Past Pres/Director	0.00	X						0	0	0
(7) Anne Hedin	1.00									
Director	0.00	X						0	0	0
(8) Hans Auer	1.00									
Director	0.00	X						0	0	0
(9) Marion Beckerink	1.00									
Director	0.00	X						0	0	0
(10) John Foti	1.00									
Director	0.00	X						0	0	0
(11) Vince Horrigan	1.00									
Director	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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(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) John LaMancuso	1.00									
Director	0.00	X						0	0	0
(13) David Lockwood	1.00									
Director	0.00	X						0	0	0
(14) Cecil Miller	1.00									
Director	0.00	X						0	0	0
(15) Heather Turner	1.00									
Director	0.00	X						0	0	0
(16) Maureen Donahue	1.00									
Director	0.00	X						0	0	0
(17) Steve Skidmore	1.00									
Director (thru 2/22)	0.00	X						0	0	0
(18) Jordon Steves	1.00									
Director	0.00	X						0	0	0
(19) Tamu Graham-Reinhardt	1.00									
Director	0.00	X						0	0	0
1b Subtotal								74,902		8,177
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								74,902		8,177

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

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

**Section B. Independent Contractors**

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

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

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

**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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(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			
(20) <b>Lew Meckley</b>	1.00									
<b>Director (beg 7/21)</b>	0.00	X						0	0	0
(21) <b>Deb Kathman</b>	1.00									
<b>Director (beg 7/21)</b>	0.00	X						0	0	0
(22) <b>Dr. James Sherry</b>	1.00									
<b>Director (beg 7/21)</b>	0.00	X						0	0	0
(23) <b>Luis Castro</b>	1.00									
<b>Director (beg 7/21)</b>	0.00	X						0	0	0
(24) <b>Robert Smith</b>	1.00									
<b>Director (beg 7/21)</b>	0.00	X						0	0	0
(25) <b>Kathy Grace</b>	1.00									
<b>Director (7/21-3/22)</b>	0.00	X						0	0	0
<b>1b Subtotal</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

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

**3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

	Yes	No
<b>3</b>		
<b>4</b>		
<b>5</b>		

**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

**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

**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 ►

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	73,699			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,415,415			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 25,597			
	<b>h Total. Add lines 1a-1f</b>			<b>1,489,114</b>			
<b>Program Service Revenue</b>	Business Code						
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	<b>g Total. Add lines 2a-2f</b>						
<b>Other Revenue</b>	3	Investment income (including dividends, interest, and other similar amounts)		43,339			43,339
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real	(ii) Personal			
	b	Less: rental expenses	6b				
	c	Rental inc. or (loss)	6c				
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b	Less: cost or other basis and sales exps.	7b	78,078			
	c	Gain or (loss)	7c	23,795	63,491		
	d	Net gain or (loss)		87,286			87,286
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
	b	Less: direct expenses	8b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities. See Part IV, line 19	9a				
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
<b>Miscellaneous Revenue</b>	Business Code						
	11a	VITA grant & reimbursement	900099	8,760			8,760
	b	Shared services - UWNCC	561000	6,480			6,480
	c	Administrative fees	561000	1,761			1,761
	d	All other revenue	900099	990			990
	<b>e Total. Add lines 11a-11d</b>			<b>17,991</b>			
<b>12 Total revenue. See instructions</b>			<b>1,637,730</b>	<b>0</b>	<b>0</b>	<b>148,616</b>	

**Part IX Statement of Functional Expenses**

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

Check if Schedule O contains a response or note to any line in this Part IX ☐**Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.**

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	1,086,880	1,086,880		
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	83,079	36,139	20,687	26,253
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	135,577	57,525	50,959	27,093
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	6,530	2,765	2,516	1,249
<b>9</b> Other employee benefits	6,550	2,801	2,210	1,539
<b>10</b> Payroll taxes	15,596	6,678	5,140	3,778
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting	6,300		6,300	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees	12,653		12,653	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	7,049	4,937	1,217	895
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses	15,334	5,666	1,667	8,001
<b>14</b> Information technology	17,670	7,566	5,824	4,280
<b>15</b> Royalties				
<b>16</b> Occupancy	12,000	5,138	3,955	2,907
<b>17</b> Travel	1,468	629	484	355
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	6,946	2,974	2,289	1,683
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	12,110	5,186	3,991	2,933
<b>23</b> Insurance	3,711	1,141	1,924	646
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> Dues	26,954	11,542	8,883	6,529
<b>b</b> Program and Project Exp	24,359	24,359		
<b>c</b> Telephone	4,841	2,073	1,595	1,173
<b>d</b> Miscellaneous	3,052		3,052	
<b>e</b> All other expenses				
<b>25</b> Total functional expenses. Add lines 1 through 24e	1,488,659	1,263,999	135,346	89,314
<b>26</b> 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 or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash—non-interest-bearing	1,261	1	25
	2 Savings and temporary cash investments	601,317	2	644,276
	3 Pledges and grants receivable, net	252,250	3	233,431
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	3,788	9	6,818
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 98,897		
	b Less: accumulated depreciation	10b 46,267	10c	52,630
	11 Investments—publicly traded securities	2,443,164	11	2,014,090
	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	125,846	15	139,617
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	3,489,466	16	3,090,887	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	6,747	17	981
	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 any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	42,141	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	57,863	25	29,833
	26 <b>Total liabilities.</b> Add lines 17 through 25	106,751	26	30,814
	<b>Net Assets or Fund Balances</b>	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions		1,880,487	27	1,409,654
28 Net assets with donor restrictions		1,502,228	28	1,650,419
Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 <b>Total net assets or fund balances</b>		3,382,715	32	3,060,073
33 <b>Total liabilities and net assets/fund balances</b>	3,489,466	33	3,090,887	

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☒

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>1,637,730</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>1,488,659</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>149,071</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>3,382,715</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	<b>-450,484</b>
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	<b>-21,229</b>
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	<b>3,060,073</b>

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII ☐

	Yes	No
<b>1</b> 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 on Schedule O.		
<b>2a</b> 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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<b>X</b>
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>X</b>	
<b>c</b> If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	<b>X</b>	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		<b>X</b>
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**2021****Open to Public  
Inspection**

Name of the organization

**United Way of Southern Chautauqua  
County, Inc.**

Employer identification number

**16-0772743****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 12, 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 (Form 990).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: .....
- 10 ☐ 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.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations:
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
<b>Total</b>						



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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,583,735	1,638,301	1,687,451	1,452,578	1,489,114	7,851,179
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4</b> <b>Total.</b> Add lines 1 through 3	1,583,735	1,638,301	1,687,451	1,452,578	1,489,114	7,851,179
<b>5</b> 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)						1,431,560
<b>6</b> <b>Public support.</b> Subtract line 5 from line 4						6,419,619

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>7</b> Amounts from line 4	1,583,735	1,638,301	1,687,451	1,452,578	1,489,114	7,851,179
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	65,801	88,082	62,759	80,189	43,339	340,170
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	30,000			20,563	17,991	68,554
<b>11</b> <b>Total support.</b> Add lines 7 through 10						8,259,903
<b>12</b> Gross receipts from related activities, etc. (see instructions)					12	
<b>13</b> <b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> ▶ <input type="checkbox"/>						

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

<b>14</b> Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	77.72 %
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14	<b>15</b>	77.03 %
<b>16a</b> <b>33 1/3% support test—2021.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
<b>b</b> <b>33 1/3% support test—2020.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>17a</b> <b>10%-facts-and-circumstances test—2021.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>b</b> <b>10%-facts-and-circumstances test—2020.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
<b>18</b> <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b> <b>Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8</b> <b>Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13</b> <b>Total support.</b> (Add lines 9, 10c, 11, and 12.)						
<b>14</b> <b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> <span style="float: right;">► <input type="checkbox"/></span>						

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

<b>15</b> Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2020 Schedule A, Part III, line 17	<b>18</b>	%

**19a** **33 1/3% support tests—2021.** 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—2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

**11** Has the organization accepted a gift or contribution from any of the following persons?

- a** A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b** A family member of a person described on line 11a above?
- c** A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in **Part VI**.

	Yes	No
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

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

	Yes	No
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

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

	Yes	No
<b>1</b>		

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

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

	Yes	No
<b>1</b>		
<b>2</b>		
<b>3</b>		

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

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

**2** Activities Test. Answer lines **2a** and **2b** below.

- a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI** identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b** Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI** the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

**3** Parent of Supported Organizations. Answer lines **3a** and **3b** below.

- a** Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in **Part VI**.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

	Yes	No
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

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

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

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

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D – Distributions		Current Year	
1	Amounts paid to supported organizations to accomplish exempt purposes		
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity		
3	Administrative expenses paid to accomplish exempt purposes of supported organizations		
4	Amounts paid to acquire exempt-use assets		
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)		
6	Other distributions (describe in Part VI). See instructions.		
7	<b>Total annual distributions.</b> Add lines 1 through 6.		
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.		
9	Distributable amount for 2021 from Section C, line 6		
10	Line 8 amount divided by line 9 amount		

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

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

Part II, Line 10 - Other Income Detail

Admin fees, reimbursements, other	\$	68,554
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**SCHEDULE D  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990.

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

OMB No. 1545-0047

**2021****Open to Public  
Inspection**

Name of the organization

**United Way of Southern Chautauqua  
County, Inc.**

Employer identification number

**16-0772743****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

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

**Part II Conservation Easements.**

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

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

☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area

☐ Protection of natural habitat ☐ Preservation of a certified historic structure

☐ Preservation of open space

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

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

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

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

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

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

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

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

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

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$

(ii) Assets included in Form 990, Part X ▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$



**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 make 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 program  
 e ☐ Other .....

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

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

**Part IV Escrow and Custodial Arrangements.**

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

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

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

	Amount
1c	
1d	
1e	
1f	

- c Beginning balance .....  
 d Additions during the year .....  
 e Distributions during the year .....  
 f Ending balance .....  
 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No  
 b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

**Part V Endowment Funds.**

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	2,443,164	1,838,507	1,919,946	1,993,218	1,914,634
b Contributions		150,000			
c Net investment earnings, gains, and losses	-320,261	557,047	22,751	88,127	175,327
d Grants or scholarships					
e Other expenditures for facilities and programs	96,160	91,287	94,000	151,000	86,000
f Administrative expenses	12,653	11,103	10,190	10,399	10,743
g End of year balance	2,014,090	2,443,164	1,838,507	1,919,946	1,993,218

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

- a Board designated or quasi-endowment ▶ 100.00 %  
 b Permanent endowment ▶ %  
 c Term endowment ▶ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

- (i) Unrelated organizations .....  
 (ii) Related organizations .....

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

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		71,199	28,369	42,830
d Equipment		27,698	17,898	9,800
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				52,630

**Part VII Investments – Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments – Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>Donor designations</b>	<b>22,009</b>
(3) <b>Cash held for others</b>	<b>7,824</b>
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	<b>29,833</b>

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB 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.**

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

1	Total revenue, gains, and other support per audited financial statements		1	1,153,364
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-450,484	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	-21,229	
e	Add lines 2a through 2d		2e	-471,713
3	Subtract line 2e from line 1		3	1,625,077
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	12,653	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	12,653
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	1,637,730

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

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

1	Total expenses and losses per audited financial statements		1	1,476,006
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	1,476,006
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	12,653	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	12,653
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	1,488,659

**Part XIII Supplemental Information.**

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

**Part V, Line 4 - Intended Uses for Endowment Funds**

The purpose of the Board-restricted investment fund is as a resource to provide for current and future operational needs of the Agency. Use of the fund's investments is at the discretion of the Board.

In November 2020, the Agency established the United Way Century Society Fund at the Chautauqua Region Community Foundation (CRCF), Jamestown, NY.

The fund is an agency fund and is to be use to support operational and administrative expenses of the Agency. Under the terms of the fund agreement with CRCF, all contributions to the fund are irrevocable and CRCF maintains variance power over the fund. Total contributions of \$35,000 and \$113,010 were made into the fund in the years ended June 30, 2022 and 2021,

**Part XIII** Supplemental Information *(continued)*

respectively. No income distributions from the fund were made in either fiscal year. The value of the fund at June 30, 2022 and 2021, as reported by CRCF, was \$139,617 and \$125,846, respectively. These amounts are reported as Other assets on Form 990, Part X, line 15.

**Part XI, Line 2d - Revenue Amounts Included in Financials - Other**

Change in value of asset held by another	\$	-21,229
--	----	---------

**SCHEDULE I  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021****Open to Public  
Inspection**

Name of the organization

**United Way of Southern Chautauqua  
County, Inc.**

Employer identification number

**16-0772743****Part I General Information on Grants and Assistance**

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

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

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	<b>A Children's Place/1st Presbyterian</b> 509 Prendergast Ave. Jamestown NY 14701	16-0754662	3	7,500				Program support
(2)	<b>Allegheny Highlands Council BSA</b> 50 Hough Hill Road Falconer NY 14733	16-1012578	3	8,000				Program support
(3)	<b>American Red Cross</b> 325 East 4th Street Jamestown NY 14701	16-0904250	3	65,000				Program support
(4)	<b>WCD Boys &amp; Girls Club</b> 62 Allen Street Jamestown NY 14701	16-0743055	3	156,000				Program support
(5)	<b>CASA of Chautauqua County</b> 2 Academy Street Mayville NY 14757	27-0063621	3	25,000				Program support
(6)	<b>Chautauqua Lake Child Care</b> 100 N. Erie Street Mayville NY 14757	20-5027676	3	20,000				Program Support
(7)	<b>Chautauqua Adult Day Care</b> 358 East 5th Street Jamestown NY 14701	16-1182855	3	32,000				Program support
(8)	<b>Prevention Works</b> 501 W. Third Street Jamestown NY 14701	16-1037314	3	45,000				Program support
(9)	<b>Chautauqua Blind Association</b> 510 West 5th Street Jamestown NY 14701	16-0772744	3	20,600				Program support

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table ▶ 25

3 Enter total number of other organizations listed in the line 1 table ▶ 0

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

DAA

**SCHEDULE I  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
▶ Attach to Form 990.▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.Name of the organization  
**United Way of Southern Chautauqua  
County, Inc.**

Employer identification number

**16-0772743**

OMB No. 1545-0047

**2021****Open to Public  
Inspection****Part I General Information on Grants and Assistance**

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

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

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	Chautauqua Striders, Inc. 301 East 2nd Street Jamestown NY 14701	16-1156685	3	51,000				Program support
(2)	Family Service of the Chaut. Region 332 East 4th Street Jamestown NY 14701	16-6000351	3	85,000				Program support
(3)	Child Advocacy Program 405 West 3rd Street Jamestown NY 14701	27-3006132	3	28,000				Program support
(4)	Girl Scouts of SWNY 3332 Walden Ave. Depew NY 14043	16-0837953	3	24,000				Program support
(5)	Jamestown Community Learning Council. 501 W 3rd Street Jamestown NY 14701	16-1454342	3	41,000				Program support
(6)	Meals on Wheels 3045 Fluvanna Ave. Jamestown NY 14701	16-1082828	3	20,000				Program support
(7)	The Relief Zone, Inc. 5 Frew Run Road Frewsburg NY 14738	71-1005226	3	10,500				Program support
(8)	The Salvation Army 83 South Main Street Jamestown NY 14701	16-0743180	3	121,500				Program support
(9)	YMCA 101 East 4th Street Jamestown NY 14701	16-0743238	3	65,400				Program support

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

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

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

DAA

Schedule I (Form 990) (2021)

**SCHEDULE I  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

**2021****Open to Public  
Inspection**

Name of the organization

**United Way of Southern Chautauqua  
County, Inc.**

Employer identification number

**16-0772743****Part I General Information on Grants and Assistance**

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

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

1	(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)	<b>YWCA of Jamestown</b> 401 North Main Street Jamestown NY 14701	16-0743244	3	90,500				Program support
(2)	<b>YWCA of Jamestown</b> 401 North Main Street Jamestown NY 14701	16-0743244	3	32,490				ESPRI program grant
(3)	<b>Mental Health Association</b> 31 Water Street Jamestown NY 14701	16-1563436	3	37,500				Program support
(4)	<b>NYSARC - The Resource Center</b> 200 Dunham Ave. Jamestown NY 14701	16-0968914	3	10,000				Program support
(5)	<b>NYSARC - The Resource Center</b> 200 Dunham Ave. Jamestown NY 14701	16-0968914	3	16,236				ESPRI program grant
(6)	<b>Jr. Achievement of WNY</b> 275 Oak Street Buffalo NY 14203	16-0821488	3	8,000				Program support
(7)	<b>Community Connections- Findley Lake</b> PO Box 21 Findley Lake NY 14736	46-2151761	3	12,000				Program support
(8)	<b>Community Helping Hands</b> 31 Water Street Jamestown NY 14701	16-1588103	3	13,000				Program support
(9)	<b>Community Helping Hands</b> 31 Water Street Jamestown NY 14701	16-1588103	3	8,154				ESPRI program grant

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

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

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

DAA

**SCHEDULE I**  
**(Form 990)****Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

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

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.Department of the Treasury  
Internal Revenue Service

Name of the organization

**United Way of Southern Chautauqua  
County, Inc.**

Employer identification number

**16-0772743**

OMB No. 1545-0047

**2021****Open to Public  
Inspection****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?
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

☐ Yes
 ☐ No
**Part II**

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

<b>1</b>	<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section (if applicable)	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of noncash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of noncash assistance	<b>(h)</b> Purpose of grant or assistance
<b>(1)</b>	<b>UCAN City Mission</b> <b>7 West 1st Street</b> <b>Jamestown NY 14701</b>	<b>38-3793917</b>	<b>3</b>	<b>17,500</b>				<b>Program support</b>
<b>(2)</b>								
<b>(3)</b>								
<b>(4)</b>								
<b>(5)</b>								
<b>(6)</b>								
<b>(7)</b>								
<b>(8)</b>								
<b>(9)</b>								

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

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

DAA

Schedule I (Form 990) (2021)



## Part III

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
1					
2					
3					
4					
5					
6					
7					
<b>Part IV Supplemental Information.</b> Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.					

See Schedule I Supplemental Information Worksheet

SCHEDULE I (Form 990)	Supplemental Information		2021
	For calendar year 2021, or tax year beginning 07/01/21, and ending 06/30/22		
Name of the organization	United Way of Southern Chautauqua County, Inc.		Employer identification number 16-0772743

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

The United Way funds programs that align with its four Strategic Objectives. Programs must identify specific outcomes and report specific indicators at six month intervals during the funding cycle. The Community Impact Committee (comprised of Board members and community volunteers) reviews the reports. Staff conduct site visits as needed but not less than two per year. Community volunteers also conduct one annual site visit and use a scorecard to evaluate the performance of the program. United Way staff complete an Agency Excellence checklist annually on each organization requesting funding. This checklist requires the review of key documents including audited financials, board lists and 990s.

Grants to ESPRI subcontractors - Agencies (subcontractors) submit quarterly invoices to United Way for reimbursement. Each agency is responsible for retaining all supporting documentation for reimbursed costs.

Part IV - Additional Information

In addition to the twenty-five 501(c)(3) organizations listed in Part 2, three other 501(c)(3) organizations and a governmental organization were provided combined program support of \$16,000 in 2021-22. These four recipients were not required to be reported in Part II.

Form 990 Part IX, Line 1 - Grants and other assistance:

United Way allocations to organizations \$ 1,026,000

Grants to ESPRI program organizations 60,880

Total grants to organizations \$ 1,086,880

**SCHEDULE M  
(Form 990)**Department of the Treasury  
Internal Revenue Service

Name of the organization

**Noncash Contributions**

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

OMB No. 1545-0074

**2021****Open To Public  
Inspection**

County, Inc.

Employer identification number

16-0772743

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded	X	6	25,597	Market value
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ( )				
26 Other ▶ ( )				
27 Other ▶ ( )				
28 Other ▶ ( )				

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

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

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

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

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

b If "Yes," describe in Part II.

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

	Yes	No
30a		X
31	X	
32a		X

**SCHEDULE O  
(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.▶ Attach to Form 990 or Form 990-EZ.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021****Open to Public  
Inspection**Name of the organization **United Way of Southern Chautauqua  
County, Inc.**Employer identification number  
**16-0772743****Form 990, Part I, Line 6**

Individuals serving on the board of directors and other individuals serving on committees and/or assisting in the Agency's annual campaign drive and Community Impact programs.

**Form 990, Part VI, Line 6 - Classes of Members or Stockholders**

In accordance with its bylaws, any individual, corporation, foundation, or partnership making a pledge or contribution shall be a member of the United Way of Southern Chautauqua County for the calendar year in which the pledge or contribution is made. The members shall elect the board of directors and approve changes to the bylaws.

**Form 990, Part VI, Line 7a - Election of Members and Their Rights**

Members, as defined in 6 above, have the right at the annual meeting of members to elect the board of directors, hear a financial report of the Organization, hear a general report of the Organization's activities, and conduct such other business as may properly come before such meeting. The presence in person or by proxy of approximately 100 members entitled to vote shall constitute a quorum of the membership at any meeting thereof.

**Form 990, Part VI, Line 7b - Decisions Subject to Approval of Members**

The bylaws of the Organization may be altered or repealed by the members by a vote of two-thirds of those present at any annual meeting or special meeting called for that purpose.

<b>CHAR500 Online</b>  For new annual filings, and amendments	<b>Annual Filing for Charitable Organizations</b> New York State Office of the Attorney General Charities Bureau - Registration Section 28 Liberty Street New York, NY 10005 <a href="http://charitiesnys.com">charitiesnys.com</a>	<b>Open to Public Inspection</b>
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Filing Type:	<input checked="" type="radio"/> New Filing <input type="radio"/> Amendment	Filing Year: <u>2021</u>
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General Information		
Current Organization Name:	<u>UNITED WAY OF SOUTHERN CHAUTAUQUA COUNTY</u>	Updated Name: <u>N/A</u>
NY Registration Number:	<u>02-26-08</u>	Registration Category: <u>DUAL</u>
Organization Type:	<u>Corporation</u>	EIN: <u>160772743</u>
Current Fiscal Year End:	<u>12/31</u>	Updated Fiscal Year End: <u>06/30</u>
Organization Email:	<u>arohler@UWAYSICC.ORG</u>	Organization's Phone: <u>716-483-1561</u>
Tax Exempt Status:	<u>501(c)(3)</u>	Website: <u>WWW.UWAYSICC.ORG</u>
<b>Organization Address</b>		
Mailing Address	Principal Address	NY State Address
208 PINE STREET JAMESTOWN NY 14701-5007 UNITED STATES	208 Pine St. Jamestown NY 14701 United States	NA
<b>Primary Contact Information</b>		
First Name: <u>Amy</u>	Last Name: <u>Rohler</u>	Title: <u>Executive Director</u>
Phone: <u>716-483-1561</u>	Email: <u>arohler@uwaysicc.org</u>	
<b>Organization Type</b>		
Type of IRS document filed with IRS: <u>IRS990</u>	Organization Type: <u>Public</u>	
Third Party Preparer Information		
First Name: <u>N/A</u>	Last Name: <u>N/A</u>	Title: <u>N/A</u>
Firm Name: <u>N/A</u>	Phone: <u>N/A</u>	Email: <u>N/A</u>
<b>Third Party Address</b>		
Street: <u>N/A</u>		
City: <u>N/A</u>	State: <u>N/A</u>	
Zip: <u>N/A</u>	Country: <u>N/A</u>	

## Registration Category

1. Does the organization conduct activity in New York State (other than soliciting) ? This may include, but is not limited to, maintaining an office, having employees or running a program.  
☒ Yes   ☐ No
2. Does the organization have assets in New York State?  
☒ Yes   ☐ No
3. Is the organization incorporated or formed in New York State?  
☐ Yes   ☐ No   N/A
4. Does the organization solicit, or plan to solicit or receive more than \$25,000 annually in total contributions from New York State residents, foundations, corporations, or government agencies?  
☒ Yes   ☐ No
5. Does the organization use a professional fundraiser or fundraising counsel?  
☐ Yes   ☒ No

Based on your responses to the above questions, this organization's registration category remains as DUAL

## Public Charity

1. Did the organization solicit or receive contributions during the fiscal year in New York State?  
☒ Yes   ☐ No
2. Was the organization required to submit a Schedule B to the IRS in this reporting period?  
☒ Yes   ☐ No
3. Organizations have two options, to submit a redacted Schedule B, or to enter the total New York State contributions in the fiscal year:  
☐ I would like to enter the total New York State Contributions ☒ I would like to submit a redacted Schedule B
4. Choose the total contributions in New York State this fiscal year:      N/A

## Annual Exemptions

1. Were the total contributions from New York State, including residents, foundations, government agencies, etc. under \$25,000 during the fiscal year?  
☐ Yes   ☒ No
2. Did the organization use a professional fundraiser or fundraising counsel during the fiscal year?  
☐ Yes   ☒ No
3. Were the organization's gross receipts under \$25,000 and the market value of its assets under \$25,000 during the fiscal year?  
☐ Yes   ☒ No

Based on your responses to annual exemption questions, this organization is required to file under DUAL during this fiscal year.

Financial Information

Type of IRS document filed with IRS

IRS990

Organization's total revenue:

1,637,730

Organization's total contributions:

1,489,114

Organization's total assets:

N/A

Organization's net assets:

3,060,073

Organization's total revenue and contributions:

N/A

Organization's total liabilities:

N/A

Organization's total assets/worth:

N/A

Organization's total income:

N/A

Was the organization required to submit a Schedule B to the IRS in this reporting period?

☐Yes ☐No ☐N/A

For the current filing year, does your organization plan to do any of the following with its Charities Bureau Registration?

☐Closing ☐Withdrawing ☐Dissolving ☒None

Is this your final filing with New York State? ☐Yes ☐No ☐N/A

Filing Information

Did the organization use a professional fundraiser or fundraising counsel to solicit contributions in New York State?

☐Yes ☒No

General Information	Description of Services	Description of Compensation
Name of Firm: <u>N/A</u> Type: <u>N/A</u> Reg Number: <u>N/A</u> Contract Start: <u>N/A</u> Contract End: <u>N/A</u> Amount Paid: <u>N/A</u> Phone : <u>N/A</u> Mailing Address: <u>N/A</u> <u>  </u>		

Did the organization receive government grants during this fiscal year?

☒ Yes    ☐ No

Government Grant Agency	Grant Amount
NYS Office of Temp & DBL Assistance	\$31,558.00
US Small Business Administration	\$42,141.00
N/A	N/A
N/A	N/A
N/A	N/A

Documents

Attached organization's required documents:

- ☒ IRS document
- ☒ Certified Public Accountant's Audit Report
- ☐ Certified Public Accountant's Review Report
- ☐ Complete Certificate of Amendment or other document amending the name
- ☐ Schedule B
- ☒ Redacted Schedule B
- ☒ Other documents

Signatures

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

Role	First Name	Last Name	Email
President	Joelle	Washer	Joelle.Washer@Northwest.com
Chief Financial Officer	Mallory	Smith	msmith@skmco.com

Signature of President

DocuSigned by:  
Joelle Washer  
A0309E6E100040A...

Date: 10/5/2022

Signature of Chief Financial Officer

DocuSigned by:  
Mallory Smith  
01B8E38EE7241E...

Date: 10/5/2022