

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 **NOV 1, 2021** and ending **OCT 31, 2022**

**B** Check if applicable:

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

**C** Name of organization

**THE INTERNATIONAL INSTITUTE OF BUFFALO**

Doing business as

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

**864 DELAWARE AVENUE**

Room/suite

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

**BUFFALO, NY 14209**

**F** Name and address of principal officer: **JENNIFER RIZZO-CHOI**

**SAME AS C ABOVE**

**D** Employer identification number

**\*\* - \*\*\*3052**

**E** Telephone number

**716-883-1900**

**G** Gross receipts \$ **6,950,838.**

**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

**H(c)** Group exemption number ▶

**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) ( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

**J** Website: ▶ **WWW.IIBUFFALO.ORG**

**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

**L** Year of formation: **1934** **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>TO MAKE WNY A BETTER PLACE FOR, AND BECAUSE OF, IMMIGRANTS AND REFUGEES. WE WELCOME, CONNECT, AND</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>18</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b) ..... <b>18</b>
	<b>5</b>	Total number of individuals employed in calendar year 2021 (Part V, line 2a) ..... <b>70</b>
	<b>6</b>	Total number of volunteers (estimate if necessary) ..... <b>38</b>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12 ..... <b>0.</b>
<b>7b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11 ..... <b>0.</b>	
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h) ..... <b>3,107,736.</b>
	<b>9</b>	Program service revenue (Part VIII, line 2g) ..... <b>1,747,458.</b>
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d) ..... <b>59,080.</b>
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) ..... <b>102,440.</b>
	<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) ..... <b>5,016,714.</b>
	<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) ..... <b>6,632,483.</b>
<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3) ..... <b>0.</b>
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4) ..... <b>0.</b>
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) ..... <b>2,381,753.</b>
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e) ..... <b>0.</b>
	<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>179,924.</b>
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) ..... <b>2,271,831.</b>
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) ..... <b>4,653,584.</b>
	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12 ..... <b>363,130.</b>
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16) ..... <b>4,694,488.</b>
	<b>21</b>	Total liabilities (Part X, line 26) ..... <b>868,922.</b>
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20 ..... <b>3,825,566.</b>
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20 ..... <b>3,880,824.</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>JENNIFER RIZZO-CHOI, EXECUTIVE DIRECTOR</b> Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>MICHAEL ORLOWSKI</b>	Preparer's signature <b>MICHAEL ORLOWSKI</b>	Date <b>08/24/23</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P00956557</b>
	Firm's name ▶ <b>DOPKINS &amp; COMPANY, LLP</b>	Firm's EIN ▶ <b>** - ***9175</b>	Phone no. <b>716-634-8800</b>		
Firm's address ▶ <b>200 INTERNATIONAL DR BUFFALO, NY 14221-5794</b>					

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

**Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission:

THE MISSION OF THE INTERNATIONAL INSTITUTE OF BUFFALO IS TO MAKE WESTERN NEW YORK A BETTER PLACE FOR, AND BECAUSE OF, IMMIGRANTS AND REFUGEES. WE WELCOME, CONNECT, AND EMPOWER THE FOREIGN BORN, AND ENCOURAGE THE REGION'S SUPPORT FOR DIFFERENT CULTURES. OUR VISION IS

**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 \$ 1,716,591. including grants of \$ ) (Revenue \$ )  
 SURVIVOR SUPPORT - ASSISTING APPROXIMATELY 350 VICTIMS OF DOMESTIC VIOLENCE AND HUMAN TRAFFICKING FROM 30 DIFFERENT COUNTIES, INCLUDING THE U.S., ON AN ANNUAL BASIS. SERVICES AND ASSISTANCE INCLUDE, BUT ARE NOT LIMITED TO, SHELTER AND HOUSING, FOOD, CLOTHING, INTERPRETING, COURT ADVOCACY, DEPARTMENT OF SOCIAL SERVICES, EMPLOYMENT, ENGLISH CLASSES, REFERRALS OR CONNECTIONS WITH AGENCIES WHO PROVIDE MENTAL HEALTH AND ADDICTION SERVICES AND EDUCATION ADVOCACY.

**4b** (Code: ) (Expenses \$ 1,220,550. including grants of \$ ) (Revenue \$ 1,747,387.)  
 INTERPRETING/TRANSLATION SERVICES - PROVIDING TRANSLATION AND INTERPRETING SERVICES IN MORE THAN 100 LANGUAGES WITH MORE THAN 200 TRAINED AND CERTIFIED TRANSLATORS AND QUALIFIED INTERPRETERS. SERVICES BEING PROVIDED TO LEGAL AND GOVERNMENTAL AGENCIES, EDUCATIONAL INSTITUTIONS, CORPORATIONS, HEALTH AND HUMAN SERVICES AGENCIES, INDIVIDUALS, AND MORE.

**4c** (Code: ) (Expenses \$ 1,961,525. including grants of \$ ) (Revenue \$ )  
 REFUGEE INTEGRATION - NEW AMERICAN INTEGRATION, EMPLOYMENT SERVICES AND PREFERRED COMMUNITIES SUPPORT. NEW AMERICAN INTEGRATION INCLUDES THE U.S. RESETTLEMENT PROGRAM PROVIDING ASSISTANCE TO REFUGEES AND IMMIGRANTS IN ENROLLING IN ENGLISH CLASSES, PROVIDING AND SETTING UP INITIAL HOUSING, LINKING CHILDREN TO SCHOOLS, ENROLLMENT IN EMPLOYMENT SERVICES, ACCESS TO ALLOWABLE SOCIAL SERVICES AND ORIENTATION TO U.S. SYSTEMS, LAWS AND CULTURE DURING THEIR FIRST 90 DAYS WITHIN THE UNITED STATES. EMPLOYMENT SERVICES INCLUDE EMPLOYMENT PREPARATION AND WORKFORCE TRAINING FOR REFUGEES AND IMMIGRANTS; JOB PLACEMENT SERVICES TO HELP MATCH QUALIFIED CANDIDATES WITH EMPLOYMENT OPPORTUNITIES IN THE BUFFALO-NIAGARA REGION; AND MAINTENANCE AND RETENTION SERVICES TO PROVIDE BOTH EMPLOYEE AND EMPLOYER SUPPORT FOR A SUCCESSFUL PLACEMENT.

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

(Expenses \$ 337,782. including grants of \$ ) (Revenue \$ )

**4e** Total program service expenses **5,236,448.**

Form 990 (2021)

**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)? <i>If "Yes," complete Schedule A</i>	<b>1</b> X	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	<b>2</b> X	
<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? <i>If "Yes," complete Schedule C, Part I</i>	<b>3</b>	X
<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? <i>If "Yes," complete Schedule C, Part II</i>	<b>4</b>	X
<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? <i>If "Yes," complete Schedule C, Part III</i>	<b>5</b>	X
<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? <i>If "Yes," complete Schedule D, Part I</i>	<b>6</b>	X
<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? <i>If "Yes," complete Schedule D, Part II</i>	<b>7</b>	X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	<b>8</b>	X
<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? <i>If "Yes," complete Schedule D, Part IV</i>	<b>9</b>	X
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	<b>10</b> X	
<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? <i>If "Yes," complete Schedule D, Part VI</i>	<b>11a</b> X	
<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? <i>If "Yes," complete Schedule D, Part VII</i>	<b>11b</b>	X
<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? <i>If "Yes," complete Schedule D, Part VIII</i>	<b>11c</b>	X
<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? <i>If "Yes," complete Schedule D, Part IX</i>	<b>11d</b>	X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<b>11e</b>	X
<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)? <i>If "Yes," complete Schedule D, Part X</i>	<b>11f</b> X	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	<b>12a</b> X	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	<b>12b</b>	X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<b>13</b>	X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?	<b>14a</b>	X
<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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	<b>14b</b>	X
<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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	<b>15</b>	X
<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? <i>If "Yes," complete Schedule F, Parts III and IV</i>	<b>16</b>	X
<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? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	<b>17</b>	X
<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? <i>If "Yes," complete Schedule G, Part II</i>	<b>18</b>	X
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	<b>19</b>	X
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	<b>20a</b>	X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<b>20b</b>	
<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? <i>If "Yes," complete Schedule I, Parts I and II</i>	<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? <i>If "Yes," complete Schedule I, Parts I and III</i> .....	<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? <i>If "Yes," complete Schedule J</i> .....	<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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....	<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 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>	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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i> .....	<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? <i>If "Yes," complete Schedule L, Part III</i> .....	<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? <i>If "Yes," complete Schedule L, Part IV</i> .....	<b>28a</b>	X
<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>	X
<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>	X
<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>	X
<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>	X
<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>	X
<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>	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? <i>If "Yes," complete Schedule R, Part I</i> .....	<b>33</b>	X
<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>	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....	<b>35b</b>	
<b>36 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>	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? <i>If "Yes," complete Schedule R, Part VI</i> .....	<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>38</b>	X

Note: All Form 990 filers are required to complete Schedule O

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

	Yes	No
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....	<b>1a</b>	171
<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>	X

**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>	70
<b>b</b> If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>	X
<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>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>	X
<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 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 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 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 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 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 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 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>13a</b>	
<b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<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?	<b>15</b>	X
If "Yes," see the instructions and file Form 4720, Schedule N.		
<b>16</b> Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	<b>16</b>	X
If "Yes," complete Form 4720, Schedule O.		
<b>17 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?	<b>17</b>	
If "Yes," complete Form 6069.		

**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	1b	Yes	No
<b>1a</b> Enter the number of voting members of the governing body at the end of the tax year	18			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
<b>b</b> Enter the number of voting members included on line 1a, above, who are independent		18		
<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?				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?				X
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?				X
<b>6</b> Did the organization have members or stockholders?				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?				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?				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?			X	
<b>b</b> Each committee with authority to act on behalf of the governing body?			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				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 **►**  
**JENNIFER RIZZO-CHOI, EXECUTIVE DIRECTOR - 716-883-1900**  
**864 DELAWARE AVENUE, BUFFALO, NY 14209-2093**

**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 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) JENNIFER RIZZO-CHOI EXECUTIVE DIRECTOR	38.00			X				132,060.	0.	0.
(2) ADAM CROGLIA DIRECTOR	2.00	X						0.	0.	0.
(3) AMINA DIALLO DIRECTOR	2.00	X						0.	0.	0.
(4) ANTHONY DUDDY SECRETARY	2.00	X		X				0.	0.	0.
(5) COLLEEN MAROTTA (ENDED 12/21) DIRECTOR	2.00	X						0.	0.	0.
(6) DAN THEAL DIRECTOR	2.00	X						0.	0.	0.
(7) DAWN ODRZYWOLSKI DIRECTOR	2.00	X						0.	0.	0.
(8) ESKINDER TEFERA (ENDED 2/22) TREASURER	2.00	X		X				0.	0.	0.
(9) JAMES KENNEDY DIRECTOR	2.00	X						0.	0.	0.
(10) KATIE SCHNEIDER (FROM 4/22) CHAIRPERSON/DIRECTOR	2.00	X		X				0.	0.	0.
(11) LARRY CHRIST IMMEDIATE PAST CHAIR	2.00	X		X				0.	0.	0.
(12) LUISA BOSTICK DIRECTOR	2.00	X						0.	0.	0.
(13) MATTHEW ROMAGNUOLO (FROM 4/22) DIRECTOR/CHAIR	2.00	X		X				0.	0.	0.
(14) MOLLY CHVALA DIRECTOR	2.00	X						0.	0.	0.
(15) OMAR EL NASSER DIRECTOR	2.00	X						0.	0.	0.
(16) PRIYA PINTO, PH.D., CRC DIRECTOR	2.00	X						0.	0.	0.
(17) REBECCA MORRIS-CHATTA (ENDED 12) VICE CHAIR	2.00	X		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 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			
(18) SARAH VIKSJO DIRECTOR	2.00	X						0.	0.	0.
(19) UMESH BABARIA (FROM 2/22) DIRECTOR/TREASURER	2.00	X		X				0.	0.	0.
<b>1b Subtotal</b>								132,060.	0.	0.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								132,060.	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 **1**

- 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*
- 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*

	Yes	No
3		X
4		X
5		X

**Section B. Independent Contractors**

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

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

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



**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>	<b>1 a</b> Federated campaigns .....	<b>1a</b>	105,999.				
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions) .....	<b>1e</b>	4,370,865.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	354,537.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 88,215.				
	<b>h Total.</b> Add lines 1a-1f .....						
<b>Program Service Revenue</b>	<b>2 a</b> PROGRAM FEES		Business Code				
			541930	1,747,387.	1,747,387.		
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> .....						
	<b>e</b> .....						
	<b>f</b> All other program service revenue .....						
	<b>g Total.</b> Add lines 2a-2f .....			1,747,387.			
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....			24,667.			24,667.
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses ...	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss) .....						
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities				
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>	318,355.				
	<b>c</b> Gain or (loss) .....	<b>7c</b>	6,331.				
	<b>d</b> Net gain or (loss) .....			6,331.			6,331.
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>						
<b>b</b> Less: direct expenses .....	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events .....							
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
<b>b</b> Less: direct expenses .....	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities .....							
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
<b>b</b> Less: cost of goods sold .....	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory .....							
<b>Miscellaneous Revenue</b>	<b>11 a</b> .....		Business Code				
	<b>b</b> .....						
	<b>c</b> .....						
	<b>d</b> All other revenue .....		900099	22,697.		22,697.	
	<b>e Total.</b> Add lines 11a-11d .....			22,697.			
	<b>12 Total revenue.</b> See instructions .....			6,632,483.	1,747,387.	0.	53,695.

**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

☒ X

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				
<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	132,060.		132,060.	
<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	2,531,481.	2,066,779.	323,020.	141,682.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	488,232.	349,638.	124,273.	14,321.
<b>10</b> Payroll taxes				
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal				
<b>c</b> Accounting				
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees	10,987.	10,987.		
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,168,607.	960,709.	202,935.	4,963.
<b>12</b> Advertising and promotion				
<b>13</b> Office expenses				
<b>14</b> Information technology				
<b>15</b> Royalties				
<b>16</b> Occupancy	214,385.	133,312.	67,031.	14,042.
<b>17</b> Travel	32,181.	20,047.	12,134.	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings				
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization	42,540.	31,376.	11,164.	
<b>23</b> Insurance				
<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> CLIENT EXPENSES	1,090,746.	1,080,325.	10,335.	86.
<b>b</b> PROGRAM SUPPLIES AND OT	449,103.	432,570.	16,424.	109.
<b>c</b> COMMUNICATION	187,770.	120,277.	64,395.	3,098.
<b>d</b> EDUCATION PROGRAM EXPEN	30,119.	27,819.	2,253.	47.
<b>e</b> All other expenses	5,125.	2,609.	940.	1,576.
<b>25</b> Total functional expenses. Add lines 1 through 24e	6,383,336.	5,236,448.	966,964.	179,924.
<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 ☐ 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 .....	1,051,589.	<b>1</b>	343,768.
	<b>2</b> Savings and temporary cash investments .....	1,162,507.	<b>2</b>	963,902.
	<b>3</b> Pledges and grants receivable, net .....	673,184.	<b>3</b>	1,383,657.
	<b>4</b> Accounts receivable, net .....	414,844.	<b>4</b>	454,209.
	<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> 1,361,406.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 1,128,330.		
		275,616.	<b>10c</b>	233,076.
	<b>11</b> Investments - publicly traded securities .....	1,116,748.	<b>11</b>	942,870.
	<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) .....	4,694,488.	<b>16</b>	4,321,482.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	334,444.	<b>17</b>	315,800.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	139,351.	<b>19</b>	124,858.
	<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 .....	395,127.	<b>24</b>	0.
	<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 .....		<b>25</b>	
	<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	868,922.	<b>26</b>	440,658.
<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 .....	3,577,405.	<b>27</b>	3,751,713.
	<b>28</b> Net assets with donor restrictions .....	248,161.	<b>28</b>	129,111.
	<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 .....	3,825,566.	<b>32</b>	3,880,824.
	<b>33</b> Total liabilities and net assets/fund balances .....	4,694,488.	<b>33</b>	4,321,482.

Form 990 (2021)

**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>	6,632,483.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	6,383,336.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	249,147.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	3,825,566.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-193,889.
<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>	0.
<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>	3,880,824.

**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>2a</b>	<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>2b</b>	<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>2c</b>	<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>3a</b>	<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 _____	<b>3b</b>	<b>X</b>

Form 990 (2021)

**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

THE INTERNATIONAL INSTITUTE OF BUFFALO

Employer identification number

\*\*-\*\*\*3052

**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		
<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.") .....	1794269.	2046764.	2545490.	3107736.	4826904.	14321163.
<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 .....	1794269.	2046764.	2545490.	3107736.	4826904.	14321163.
<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.						14321163.

**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 .....	1794269.	2046764.	2545490.	3107736.	4826904.	14321163.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	18,263.	18,987.	23,567.	19,012.	-172,483.	-92,654.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....		8,575.	15,974.	19,284.		43,833.
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	30,040.	27,786.	29,950.	81,503.	21,302.	190,581.
<b>11 Total support.</b> Add lines 7 through 10						14462923.
<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>	99.02	%
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14 .....	<b>15</b>	97.24	%
<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"/>

Schedule A (Form 990) 2021

**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.)						

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ..... ☐

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

<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? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		



**Part IV** Supporting Organizations (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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>11a</b>		
<b>b</b> A family member of a person described on line 11a above?		
<b>11b</b>		
<b>c</b> 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 <b>Part VI</b> .		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> 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 <b>Part VI</b> 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.		
<b>1</b>		
<b>2</b> 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 <b>Part VI</b> how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> 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 <b>Part VI</b> how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
<b>1</b>		

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

	Yes	No
<b>1</b> 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?		
<b>1</b>		
<b>2</b> 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 <b>Part VI</b> how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>2</b>		
<b>3</b> 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 <b>Part VI</b> the role the organization's supported organizations played in this regard.		
<b>3</b>		

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

	Yes	No
<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in <b>Part VI</b> how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> 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 <b>Part VI</b> 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>2a</b>		
<b>b</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 <b>Part VI</b> the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.		
<b>2b</b>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> 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 <b>Part VI</b> .		
<b>3a</b>		
<b>b</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 <b>Part VI</b> the role played by the organization in this regard.		
<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 ( <i>explain in detail in Part VI</i> ):		
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).		

Schedule A (Form 990) 2021

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

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

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

Schedule A (Form 990) 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.)

**Schedule B**  
(Form 990)Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**▶ Attach to Form 990 or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Name of the organization

THE INTERNATIONAL INSTITUTE OF BUFFALO

Employer identification number

\*\*-\*\*\*3052

Organization type (check one):

**Filers of:****Section:**

Form 990 or 990-EZ

☒ 501(c)( 3 ) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.**Special Rules**☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

Employer identification number

THE INTERNATIONAL INSTITUTE OF BUFFALO

\*\*-\*\*\*3052

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>		\$ <u>99,931.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>		\$ <u>573,615.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>		\$ <u>1,498,403.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>		\$ <u>694,359.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>		\$ <u>524,949.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>		\$ <u>395,127.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

THE INTERNATIONAL INSTITUTE OF BUFFALO

\*\*-\*\*\*3052

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ 121,572.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8		\$ 110,176.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9		\$ 146,590.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

\*\*-\*\*\*3052

## Part II

[illegible]



Name of organization

Employer identification number

**THE INTERNATIONAL INSTITUTE OF BUFFALO****\*\* - \*\*\* 3052****Part III**

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ► \$ \_\_\_\_\_

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

**2021**

**Open to Public Inspection**

Name of the organization

THE INTERNATIONAL INSTITUTE OF BUFFALO

Employer identification number

\*\*-\*\*\*3052

**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 .....

▶ \$ .....

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

Schedule D (Form 990) 2021

**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
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	129,011.	129,011.	129,011.	129,011.	129,011.
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	129,011.	129,011.	129,011.	129,011.	129,011.

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:

(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		39,674.		39,674.
b Buildings		1,053,565.	953,926.	99,639.
c Leasehold improvements				
d Equipment				
e Other		268,167.	174,404.	93,763.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				233,076.

Schedule D (Form 990) 2021

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) .....	
(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 ... ☒

Schedule D (Form 990) 2021

**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.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	6,427,607.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	-193,889.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	-193,889.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	6,621,496.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	10,987.
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	10,987.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	6,632,483.

**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.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	6,372,349.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	6,372,349.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	10,987.
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	10,987.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	6,383,336.

**Part XIII Supplemental Information.**

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

**PART V, LINE 4:**

ENDOWMENT FUNDS REPRESENT CONTRIBUTIONS THAT DONORS HAVE STIPULATED ARE TO BE MAINTAINED PERMANENTLY, WITH INCOME DERIVED FROM THE DONATED ASSETS AVAILABLE FOR UNRESTRICTED OPERATING PURPOSES.

**PART X, LINE 2:**

THE INSTITUTE IS EXEMPT FROM TAXATION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. ACCORDINGLY, NO PROVISION HAS BEEN MADE FOR INCOME TAXES IN THE ACCOMPANYING FINANCIAL STATEMENTS. THE INSTITUTE EVALUATES ITS POSITIONS TAKEN FOR INCOME TAX PURPOSES, INCLUDING ITS CONTINUED COMPLIANCE WITH THE REQUIREMENTS OF ITS EXEMPTION UNDER SECTION 501(C)(3). IT IS HIGHLY CERTAIN THAT SOME POSITIONS TAKEN FOR INCOME TAX PURPOSES

**Part XIII** Supplemental Information (continued)

WOULD BE SUSTAINED UPON EXAMINATION BY THE TAXING AUTHORITIES, WHILE  
OTHERS ARE SUBJECT TO UNCERTAINTY ABOUT THE MERITS  
OF THE POSITION TAKEN OR THE AMOUNT OF THE POSITION THAT WOULD BE  
ULTIMATELY SUSTAINED. THE INSTITUTE IS NOT AWARE OF ANY UNCERTAIN TAX  
POSITIONS AS OF OCTOBER 31, 2022 AND 2021. THE TAX RETURNS FOR THE YEARS  
ENDED OCTOBER 31, 2019 THROUGH 2022 REMAIN SUBJECT TO EXAMINATION BY THE  
INTERNAL REVENUE SERVICE FOR U.S. FEDERAL TAX PURPOSES AND ALSO BY NEW  
YORK STATE FOR STATE TAX PURPOSES.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT EXPENSE NETTED WITH INVESTMENT INCOME

PART XII, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT EXPENSE NETTED WITH INVESTMENT INCOME

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

▶ 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

THE INTERNATIONAL INSTITUTE OF BUFFALO

Employer identification number

\*\*-\*\*\*3052

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |   |
|--|---|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                               |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

**a** Receive a severance payment or change-of-control payment? .....

**b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....

**c** Participate in or receive payment from an equity-based compensation arrangement? .....

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

**a** The organization? .....

**b** Any related organization? .....

If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

**a** The organization? .....

**b** Any related organization? .....

If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

	Yes	No
<b>1b</b>		
<b>2</b>	X	
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

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

Schedule J (Form 990) 2021





<b>Part III</b>	<b>Supplemental Information</b>
-----------------	---------------------------------

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

**SCHEDULE M  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Noncash Contributions**

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

- ▶ **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.**

Name of the organization

**THE INTERNATIONAL INSTITUTE OF BUFFALO**

Employer identification number

**\*\*-\*\*\*3052**

**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 .....	<b>X</b>		<b>88,215.</b>	
6 Cars and other vehicles .....				
7 Boats and planes .....				
8 Intellectual property .....				
9 Securities - Publicly traded .....				
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		<b>X</b>
31		<b>X</b>
32a		<b>X</b>

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

**Schedule M (Form 990) 2021**

**Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

**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

THE INTERNATIONAL INSTITUTE OF BUFFALO

Employer identification number

\*\*-\*\*\*3052

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

EMPOWER THE FOREIGN BORN, AND ENCOURAGE THE REGION'S SUPPORT FOR  
DIFFERENT CULTURES. OUR VISION IS AN INCLUSIVE MULTICULTURAL WESTERN  
NEW YORK THAT EMBRACES ALL PEOPLE.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AN INCLUSIVE MULTICULTURAL WESTERN NEW YORK THAT EMBRACES ALL PEOPLE.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

PREFERRED COMMUNITIES SUPPORT SERVICES INCLUDES MEDICAL ACCESS AND  
SUPPORT SERVICES FOR REFUGEES AND IMMIGRANTS WHO HAVE CHRONIC MEDICAL  
CONDITIONS UPON ARRIVAL, HAVE EXPERIENCED TRAUMA, OR ARE DIAGNOSED WITH  
SERIOUS MEDICAL CONDITIONS AFTER ARRIVAL, RESIDE IN THE GREATER WESTERN  
NEW YORK REGION AND HAVE LIVED IN THE UNITED STATES FOR LESS THAN FIVE  
YEARS.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

EDUCATION & VISITORS - PROVIDING EDUCATION TO STUDENTS, CHILDREN, AND  
ADULT PROFESSIONALS ON GLOBAL CULTURES. SERVICES FOR STUDENTS AND  
CHILDREN INCLUDE ACADEMIC WORLDQUEST, WHICH IS AN INTERNATIONAL TRIVIA  
COMPETITION, MODEL UNITED NATIONS SIMULATIONS, GLOBALKIDS, WHICH  
INCLUDES EDUCATING CHILDREN AND STUDENTS ON CULTURES FROM AROUND THE  
WORLD (PEOPLE, LANGUAGE, FOOD, MUSIC, ANIMALS, ARTS & CRAFTS, WORLD  
FASHION, HOLIDAYS AROUND THE WORLD, ETC.) AND WHAT DISTINGUISHES A  
REFUGEE FROM AN IMMIGRANT. INTERNATIONAL EXCHANGES PROGRAM AIMS TO

FOSTER PROFESSIONAL RELATIONSHIPS ACROSS INTERNATIONAL BORDERS. THIS IS

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

Schedule O (Form 990) 2021

Name of the organization

THE INTERNATIONAL INSTITUTE OF BUFFALO

Employer identification number

\*\*-\*\*\*3052

ACCOMPLISHED THROUGH THE INTERNATIONAL VISITORS LEADERSHIP PROGRAM

(IVLP) AND OPEN WORLD LEADERSHIP PROGRAM. IVLP IS A PROFESSIONAL

EXCHANGE PROGRAM WHEREBY U.S. EMBASSIES AROUND THE WORLD NOMINATE

EMERGING LEADERS IN VARIOUS COUNTRIES AS DELEGATES TO COME TO THE U.S.

AND MEET WITH THEIR PROFESSIONAL COUNTERPARTS TO DISCUSS BEST PRACTICES

IN THEIR FIELD OF WORK. DELEGATES ARE ALSO INTRODUCED TO THE

TRADITIONAL CULTURE OF THE U.S. HOST CITY TO RECEIVE A WELL-ROUNDED

EXPERIENCE IN THE U.S. THE OPEN WORLD LEADERSHIP PROGRAM IS MUCH LIKE

IVLP, BUT ALLOWS FOR DELEGATES TO STAY IN AMERICAN HOUSEHOLDS FOR THEIR

NINE DAY STAY IN BUFFALO IN ORDER TO ENHANCE THEIR EXPERIENCE.

EXPENSES \$ 337,782. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

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

FORM 990 IS REVIEWED BY THE BOARD OF DIRECTORS AT A BOARD MEETING.

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

BOARD MEMBERS ARE REQUIRED TO SIGN A STATEMENT ANNUALLY TO DISCLOSE ANY

POSSIBLE CONFLICTS OF INTEREST.

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

THE BOARD OF DIRECTORS APPROVES THE COMPENSATION OF THE EXECUTIVE DIRECTOR

AND TOP MANAGEMENT OFFICIALS BASED ON COMPARABLE SALARIES OF SIMILAR

POSITIONS FROM OTHER ORGANIZATIONS.

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

INFORMATION IS MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

Name of the organization

THE INTERNATIONAL INSTITUTE OF BUFFALO

Employer identification number

\*\*-\*\*\*3052

CONTRACTED INTERPRETING AND TRANSLATION SERVICES:

PROGRAM SERVICE EXPENSES 934,853.

MANAGEMENT AND GENERAL EXPENSES 30,326.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 965,179.

PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES 25,856.

MANAGEMENT AND GENERAL EXPENSES 172,609.

FUNDRAISING EXPENSES 4,963.

TOTAL EXPENSES 203,428.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 1,168,607.

FEIN: \*\*\_\*\*\*3052

## DETAIL CARRYOVER SCHEDULE

Section 382 Carryover

[illegible]

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No. 1545-0047

**2021**For calendar year 2021 or other tax year beginning **NOV 1, 2021**, and ending **OCT 31, 2022**.▶ Go to **www.irs.gov/Form990T** for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for  
501(c)(3) Organizations OnlyDepartment of the Treasury  
Internal Revenue Service**A** ☐ Check box if  
address changed.**B** Exempt under section☒ 501(c)(3)☐ 408(e) ☐ 220(e)☐ 408A ☐ 530(a)☐ 529(a) ☐ 529APrint  
or  
TypeName of organization ( ☐ Check box if name changed and see instructions.)**THE INTERNATIONAL INSTITUTE OF BUFFALO**

Number, street, and room or suite no. If a P.O. box, see instructions.

**864 DELAWARE AVENUE**

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

**BUFFALO, NY 14209****D** Employer identification number**\*\* - \*\*\* 3052****E** Group exemption number  
(see instructions)**F** ☐ Check box if  
an amended return.**C** Book value of all assets at end of year ..... **4,321,482.****G** Check organization type ▶ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust**H** Check if filing only to ▶ ☐ Claim credit from Form 8941 ☐ Claim a refund shown on Form 2439**I** Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ..... ▶ ☐**J** Enter the number of attached Schedules A (Form 990-T) ..... **1****K** During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ ☐ Yes ☒ No  
If "Yes," enter the name and identifying number of the parent corporation. ▶**L** The books are in care of ▶ **JENNIFER RIZZO-CHOI, EXECUTIVE** **D** Telephone number ▶ **716-883-1900****Part I Total Unrelated Business Taxable Income**

<b>1</b>	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) .....	<b>1</b>	<b>0.</b>
<b>2</b>	Reserved .....	<b>2</b>	
<b>3</b>	Add lines 1 and 2 .....	<b>3</b>	
<b>4</b>	Charitable contributions (see instructions for limitation rules) .....	<b>4</b>	<b>0.</b>
<b>5</b>	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3 .....	<b>5</b>	
<b>6</b>	Deduction for net operating loss. See instructions .....	<b>6</b>	
<b>7</b>	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5 .....	<b>7</b>	
<b>8</b>	Specific deduction (generally \$1,000, but see instructions for exceptions) .....	<b>8</b>	<b>1,000.</b>
<b>9</b>	<b>Trusts.</b> Section 199A deduction. See instructions .....	<b>9</b>	
<b>10</b>	<b>Total deductions.</b> Add lines 8 and 9 .....	<b>10</b>	<b>1,000.</b>
<b>11</b>	<b>Unrelated business taxable income.</b> Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero .....	<b>11</b>	<b>0.</b>

**Part II Tax Computation**

<b>1</b>	<b>Organizations taxable as corporations.</b> Multiply Part I, line 11 by 21% (0.21) .....	<b>1</b>	<b>0.</b>
<b>2</b>	<b>Trusts taxable at trust rates.</b> See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041) .....	<b>2</b>	
<b>3</b>	<b>Proxy tax.</b> See instructions .....	<b>3</b>	
<b>4</b>	Other tax amounts. See instructions .....	<b>4</b>	
<b>5</b>	Alternative minimum tax (trusts only) .....	<b>5</b>	
<b>6</b>	<b>Tax on noncompliant facility income.</b> See instructions .....	<b>6</b>	
<b>7</b>	<b>Total.</b> Add lines 3 through 6 to line 1 or 2, whichever applies .....	<b>7</b>	<b>0.</b>

**LHA** For Paperwork Reduction Act Notice, see instructions.Form **990-T** (2021)



**Part III Tax and Payments**

<b>1a</b>	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	<b>1a</b>		
<b>b</b>	Other credits (see instructions)	<b>1b</b>		
<b>c</b>	General business credit. Attach Form 3800 (see instructions)	<b>1c</b>		
<b>d</b>	Credit for prior year minimum tax (attach Form 8801 or 8827)	<b>1d</b>		
<b>e</b>	<b>Total credits.</b> Add lines 1a through 1d	<b>1e</b>		
<b>2</b>	Subtract line 1e from Part II, line 7	<b>2</b>		0.
<b>3</b>	Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)	<b>3</b>		
<b>4</b>	<b>Total tax.</b> Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	<b>4</b>		0.
<b>5</b>	Current net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4	<b>5</b>		0.
<b>6a</b>	Payments: A 2020 overpayment credited to 2021	<b>6a</b>		
<b>b</b>	2021 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	<b>6b</b>		
<b>c</b>	Tax deposited with Form 8868	<b>6c</b>		
<b>d</b>	Foreign organizations: Tax paid or withheld at source (see instructions)	<b>6d</b>		
<b>e</b>	Backup withholding (see instructions)	<b>6e</b>		
<b>f</b>	Credit for small employer health insurance premiums (attach Form 8941)	<b>6f</b>		
<b>g</b>	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	<b>6g</b>		
<b>7</b>	<b>Total payments.</b> Add lines 6a through 6g	<b>7</b>		
<b>8</b>	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	<b>8</b>		
<b>9</b>	<b>Tax due.</b> If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	<b>9</b>		
<b>10</b>	<b>Overpayment.</b> If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	<b>10</b>		
<b>11</b>	Enter the amount of line 10 you want: <b>Credited to 2022 estimated tax</b> <b>Refunded</b>	<b>11</b>		

**Part IV Statements Regarding Certain Activities and Other Information** (see instructions)

<b>1</b>	At any time during the 2021 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
			X
<b>2</b>	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
<b>3</b>	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
<b>4</b>	Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 4.		
<b>5</b>	Post-2017 NOL carryovers. Enter available Business Activity Code and post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code		
	Available post-2017 NOL carryover		
	\$		
	\$		
<b>6a</b>	Did the organization change its method of accounting? (see instructions)		X
<b>b</b>	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V		

**Part V Supplemental Information**

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

<b>Sign Here</b>	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 taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	EXCUTIVE DIRECTOR	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	MICHAEL ORLOWSKI	MICHAEL ORLOWSKI	08/24/23	P00956557
	Firm's name <b>DOPKINS &amp; COMPANY, LLP</b>	Firm's EIN <b>** - ***9175</b>		
	Firm's address <b>200 INTERNATIONAL DR</b>			
	Firm's address <b>BUFFALO, NY 14221-5794</b>	Phone no. <b>716-634-8800</b>		

**SCHEDULE A**  
**(Form 990-T)**

Department of the Treasury  
Internal Revenue Service

**Unrelated Business Taxable Income**  
**From an Unrelated Trade or Business**

▶ Go to [www.irs.gov/Form990T](http://www.irs.gov/Form990T) for instructions and the latest information.  
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

**2021**

Open to Public Inspection for  
501(c)(3) Organizations Only

<b>A</b> Name of the organization <b>THE INTERNATIONAL INSTITUTE OF BUFFALO</b>	<b>B</b> Employer identification number <b>**-***3052</b>
<b>C</b> Unrelated business activity code (see instructions) ▶ <b>541900</b>	<b>D</b> Sequence: <b>1</b> of <b>1</b>

**E** Describe the unrelated trade or business ▶ **LANGUAGE TRANSLATION**

<b>Part I</b> Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
<b>1 a</b> Gross receipts or sales	<b>52,704.</b>			
<b>b</b> Less returns and allowances		<b>1 c</b> <b>52,704.</b>		
<b>2</b> Cost of goods sold (Part III, line 8)		<b>2</b> <b>36,901.</b>		
<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b> <b>15,803.</b>		<b>15,803.</b>
<b>4 a</b> Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions		<b>4 a</b>		
<b>b</b> Net gain (loss) (Form 4797) (attach Form 4797). See instructions		<b>4 b</b>		
<b>c</b> Capital loss deduction for trusts		<b>4 c</b>		
<b>5</b> Income (loss) from a partnership or an S corporation (attach statement)		<b>5</b>		
<b>6</b> Rent income (Part IV)		<b>6</b>		
<b>7</b> Unrelated debt-financed income (Part V)		<b>7</b>		
<b>8</b> Interest, annuities, royalties, and rents from a controlled organization (Part VI)		<b>8</b>		
<b>9</b> Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		<b>9</b>		
<b>10</b> Exploited exempt activity income (Part VIII)		<b>10</b>		
<b>11</b> Advertising income (Part IX)		<b>11</b>		
<b>12</b> Other income (see instructions; attach statement)		<b>12</b>		
<b>13 Total.</b> Combine lines 3 through 12		<b>13</b> <b>15,803.</b>		<b>15,803.</b>

**Part II** Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

<b>1</b> Compensation of officers, directors, and trustees (Part X)	<b>1</b>	
<b>2</b> Salaries and wages	<b>2</b>	<b>9,209.</b>
<b>3</b> Repairs and maintenance	<b>3</b>	
<b>4</b> Bad debts	<b>4</b>	
<b>5</b> Interest (attach statement). See instructions	<b>5</b>	
<b>6</b> Taxes and licenses	<b>6</b>	<b>2,144.</b>
<b>7</b> Depreciation (attach Form 4562). See instructions	<b>7</b>	
<b>8</b> Less depreciation claimed in Part III and elsewhere on return	<b>8 a</b>	<b>8 b</b>
<b>9</b> Depletion	<b>9</b>	
<b>10</b> Contributions to deferred compensation plans	<b>10</b>	
<b>11</b> Employee benefit programs	<b>11</b>	
<b>12</b> Excess exempt expenses (Part VIII)	<b>12</b>	
<b>13</b> Excess readership costs (Part IX)	<b>13</b>	
<b>14</b> Other deductions (attach statement) <b>SEE STATEMENT 1</b>	<b>14</b>	<b>4,450.</b>
<b>15 Total deductions.</b> Add lines 1 through 14	<b>15</b>	<b>15,803.</b>
<b>16</b> Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	<b>16</b>	<b>0.</b>
<b>17</b> Deduction for net operating loss. See instructions	<b>17</b>	<b>0.</b>
<b>18 Unrelated business taxable income.</b> Subtract line 17 from line 16	<b>18</b>	

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

**Part III Cost of Goods Sold**Enter method of inventory valuation **► N/A**

1	Inventory at beginning of year .....	1	0.
2	Purchases .....	2	0.
3	Cost of labor .....	3	0.
4	Additional section 263A costs (attach statement) .....	4	0.
5	Other costs (attach statement) ..... <b>STATEMENT 2</b>	5	36,901.
6	<b>Total.</b> Add lines 1 through 5 .....	6	36,901.
7	Inventory at end of year .....	7	0.
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and in Part I, line 2 .....	8	36,901.
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		

**Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)**

1	Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions. A <input type="checkbox"/> _____ B <input type="checkbox"/> _____ C <input type="checkbox"/> _____ D <input type="checkbox"/> _____				
2	Rent received or accrued	A	B	C	D
a	From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%) .....				
b	From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income) .....				
c	Total rents received or accrued by property. Add lines 2a and 2b, columns A through D .....				
3	Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) <b>►</b>	0.			
4	Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement) .....				
5	<b>Total deductions.</b> Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) <b>►</b>				0.

**Part V Unrelated Debt-Financed Income** (see instructions)

1	Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions. A <input type="checkbox"/> _____ B <input type="checkbox"/> _____ C <input type="checkbox"/> _____ D <input type="checkbox"/> _____				
2	Gross income from or allocable to debt-financed property .....	A	B	C	D
3	Deductions directly connected with or allocable to debt-financed property				
a	Straight line depreciation (attach statement) .....				
b	Other deductions (attach statement) .....				
c	Total deductions (add lines 3a and 3b, columns A through D) .....				
4	Amount of average acquisition debt on or allocable to debt-financed property (attach statement) .....				
5	Average adjusted basis of or allocable to debt-financed property (attach statement) .....				
6	Divide line 4 by line 5 .....	%	%	%	%
7	Gross income reportable. Multiply line 2 by line 6 ...				
8	<b>Total gross income</b> (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) <b>►</b>	0.			
9	Allocable deductions. Multiply line 3c by line 6				
10	<b>Total allocable deductions.</b> Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) <b>►</b>	0.			
11	<b>Total dividends-received deductions</b> included in line 10 <b>►</b>	0.			

**Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations** (see instructions)

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	
(1)						
(2)						
(3)						
(4)						

  

Nonexempt Controlled Organizations				
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
<b>Totals</b>			0.	0.

**Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A)			Add amounts in column 5. Enter here and on Part I, line 9, column (B)
<b>Totals</b>	0.			0.

**Part VIII Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

Schedule A (Form 990-T) 2021

**Part IX Advertising Income**

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐B ☐C ☐D ☐

Enter amounts for each periodical listed above in the corresponding column.

2 Gross advertising income

Add columns A through D. Enter here and on Part I, line 11, column (A)

0.

a

3 Direct advertising costs by periodical

a Add columns A through D. Enter here and on Part I, line 11, column (B)

0.

4 Advertising gain (loss). Subtract line 3 from line

2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8

5 Readership costs

6 Circulation income

7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero

8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7

a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on

Part II, line 13

0.

**Part X Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	

Total. Enter here and on Part II, line 1

0.

**Part XI Supplemental Information** (see instructions)

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FORM 990-T (A)

OTHER DEDUCTIONS

STATEMENT 1

DESCRIPTIONAMOUNT

COMMUNICATION	2,660.
MISCELLANEOUS	1,625.
OFFICE EXPENSE	13.
TRAVEL	152.

TOTAL TO SCHEDULE A, PART II, LINE 14

4,450.

FORM 990-T (A)

COST OF GOODS SOLD - OTHER COSTS

STATEMENT 2

DESCRIPTIONAMOUNT

PAID TO INTERPRETER/TRANSLATOR	36,188.
DEPRECIATION	713.

TOTAL TO FORM 990-T, SCHEDULE A, LINE 5

36,901.

**THE INTERNATIONAL INSTITUTE OF BUFFALO**

**Financial and Compliance Report  
With Independent Auditor's Report**

**October 31, 2022 and 2021**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
The International Institute of Buffalo  
Buffalo, New York

### **Opinion**

We have audited the financial statements of International Institute of Buffalo (the Institute) which comprise the statements of financial position as of October 31, 2022 and 2021, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Institute as of October 31, 2022 and 2021, and the results of its operations and its cash flows for the years then ended in accordance 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Institute and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management 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 the Institute's ability to continue as a going concern for one year from the date that the financial statements were available to be issued.

### **Auditor's Responsibilities 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 auditor's 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 GAAS and *Government 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 judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment 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 the Institute'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 the Institute'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 findings, and certain internal control-related matters that we identified during the audit.

### **Supplementary Information**

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards for the year ended October 31, 2022 on page 18 as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the 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 information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 24, 2023 on our consideration of the Institute's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Institute's internal control over reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Institute's internal control over financial reporting and compliance.

  
CERTIFIED PUBLIC ACCOUNTANTS

July 24, 2023

# THE INTERNATIONAL INSTITUTE OF BUFFALO

## STATEMENTS OF FINANCIAL POSITION

October 31, 2022 and 2021

<b>ASSETS</b>	<b>2022</b>	<b>2021</b>
Current Assets		
Cash	\$ 1,307,670	\$ 2,214,096
Accounts receivable, net:		
Program fees	454,209	414,844
Contracts and grants	1,383,657	673,184
<b>Total current assets</b>	<b>3,145,536</b>	<b>3,302,124</b>
Other Assets		
Investments	942,870	1,116,748
Property and equipment, net	233,076	275,616
<b>Total assets</b>	<b>\$ 4,321,482</b>	<b>\$ 4,694,488</b>
<b>LIABILITIES AND NET ASSETS</b>		
Current Liabilities		
Accounts payable	\$ 131,662	\$ 186,058
Accrued expenses	184,138	148,386
Refundable advances	124,858	139,351
<b>Total current liabilities</b>	<b>440,658</b>	<b>473,795</b>
Long-Term Debt (Note 9)	-	395,127
<b>Total liabilities</b>	<b>440,658</b>	<b>868,922</b>
Net Assets		
Without donor restrictions	3,751,713	3,577,405
With donor restrictions	129,111	248,161
<b>Total net assets</b>	<b>3,880,824</b>	<b>3,825,566</b>
<b>Total liabilities and net assets</b>	<b>\$ 4,321,482</b>	<b>\$ 4,694,488</b>

THE INTERNATIONAL INSTITUTE OF BUFFALO

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS  
Years Ended October 31, 2022 and 2021

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:						
Contracts and grants	\$ 4,003,530	\$ -	\$ 4,003,530	\$ 2,276,260	\$ -	\$ 2,276,260
Program fees	1,747,387	-	1,747,387	1,747,458	-	1,747,458
Contributions	339,648	-	339,648	236,470	-	236,470
Special events, net	4,881	-	4,881	53,943	-	53,943
In-kind support	88,215	-	88,215	88,392	-	88,392
Investment income (loss)	(173,878)	-	(173,878)	111,900	-	111,900
Miscellaneous income (Note 9)	417,824	-	417,824	556,985	-	556,985
Net assets released from restrictions	119,050	(119,050)	-	43,292	(43,292)	-
<b>Total revenue</b>	<b>6,546,657</b>	<b>(119,050)</b>	<b>6,427,607</b>	<b>5,114,700</b>	<b>(43,292)</b>	<b>5,071,408</b>
Expenses:						
Program services:						
Refugee integration	1,971,177	-	1,971,177	719,654	-	719,654
Interpreting/Translation	1,237,283	-	1,237,283	1,268,581	-	1,268,581
Education	203,309	-	203,309	166,301	-	166,301
Survivor support	1,813,691	-	1,813,691	1,574,246	-	1,574,246
Support services:						
Administration	966,964	-	966,964	720,143	-	720,143
Development	179,925	-	179,925	193,369	-	193,369
<b>Total operating expenses</b>	<b>6,372,349</b>	<b>-</b>	<b>6,372,349</b>	<b>4,642,294</b>	<b>-</b>	<b>4,642,294</b>
<b>Change in net assets</b>	<b>174,308</b>	<b>(119,050)</b>	<b>55,258</b>	<b>472,406</b>	<b>(43,292)</b>	<b>429,114</b>
Net assets:						
Beginning of year	3,577,405	248,161	3,825,566	3,104,999	291,453	3,396,452
End of year	\$ 3,751,713	\$ 129,111	\$ 3,880,824	\$ 3,577,405	\$ 248,161	\$ 3,825,566

THE INTERNATIONAL INSTITUTE OF BUFFALO

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended October 31, 2022

	PROGRAM SERVICES					SUPPORT SERVICES			
	Refugee Integration	Interpreting/ Translation	Education	Survivor Support	Total Program Services	Administrative	Development	Total Support Services	Total
Salaries	\$ 812,269	\$ 216,195	\$ 144,846	\$ 893,469	\$ 2,066,779	\$ 455,080	\$ 141,682	\$ 596,762	\$ 2,663,541
Employee benefits and payroll taxes	92,641	50,327	30,952	175,718	349,638	124,273	14,321	138,594	488,232
<b>Total salaries and related expenses</b>	<b>904,910</b>	<b>266,522</b>	<b>175,798</b>	<b>1,069,187</b>	<b>2,416,417</b>	<b>579,353</b>	<b>156,003</b>	<b>735,356</b>	<b>3,151,773</b>
Client expenses	711,701	2,183	443	365,997	1,080,324	10,335	86	10,421	1,090,745
Communication	27,535	62,441	890	29,411	120,277	64,395	3,098	67,493	187,770
Contracted interpreting and translation services	37,158	849,547	-	48,147	934,852	30,326	-	30,326	965,178
Professional fees	3,991	15,737	935	5,193	25,856	172,609	4,962	177,571	203,427
Program supplies and other contract services	253,234	311	1,526	177,499	432,570	16,424	109	16,533	449,103
Postage and shipping	-	142	-	11	153	10	-	10	163
Occupancy	21,967	18,433	6,799	86,114	133,313	67,031	14,042	81,073	214,386
Travel	1,372	3,573	32	15,070	20,047	12,134	-	12,134	32,181
Education program expense	942	-	14,459	12,419	27,820	2,253	47	2,300	30,120
Bad debts	-	1,660	-	-	1,660	-	-	-	1,660
Depreciation	8,367	16,734	2,092	4,183	31,376	11,164	-	11,164	42,540
Miscellaneous	-	-	335	460	795	930	1,578	2,508	3,303
<b>Total expenses</b>	<b>\$ 1,971,177</b>	<b>\$ 1,237,283</b>	<b>\$ 203,309</b>	<b>\$ 1,813,691</b>	<b>\$ 5,225,460</b>	<b>\$ 966,964</b>	<b>\$ 179,925</b>	<b>\$ 1,146,889</b>	<b>\$ 6,372,349</b>

THE INTERNATIONAL INSTITUTE OF BUFFALO

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended October 31, 2021

	PROGRAM SERVICES					SUPPORT SERVICES			
	Refugee Integration	Interpreting/ Translation	Education	Survivor Support	Total Program Services	Administrative	Development	Total Support Services	Total
Salaries	\$ 353,021	\$ 233,194	\$ 117,410	\$ 723,369	\$ 1,426,994	\$ 392,687	\$ 141,877	\$ 534,564	\$ 1,961,558
Employee benefits and payroll taxes	54,419	63,409	20,106	179,648	317,582	72,541	30,073	102,614	420,196
<b>Total salaries and related expenses</b>	<b>407,440</b>	<b>296,603</b>	<b>137,516</b>	<b>903,017</b>	<b>1,744,576</b>	<b>465,228</b>	<b>171,950</b>	<b>637,178</b>	<b>2,381,754</b>
Client expenses	211,906	20,400	1,349	148,351	382,006	-	1	1	382,007
Contracted interpreting and translation services	1,021	907,034	200	460	908,715	129	650	779	909,494
Professional fees	22,458	5,083	1,198	3,730	32,469	144,585	4,617	149,202	181,671
Other contracted services	-	1,225	-	292,407	293,632	-	-	-	293,632
Supplies	38,663	341	-	115,197	154,201	22,561	-	22,561	176,762
Postage and shipping	-	-	-	-	-	500	-	500	500
Occupancy	22,011	14,595	7,297	42,487	86,390	65,676	14,595	80,271	166,661
Printing and publication	27	410	-	351	788	-	1,416	1,416	2,204
Travel	7,759	49	-	52,369	60,177	-	139	139	60,316
Conferences and meetings	2	117	1	11,694	11,814	122	1	123	11,937
Education program expense	-	-	16,648	-	16,648	-	-	-	16,648
Depreciation	8,367	16,734	2,092	4,183	31,376	11,164	-	11,164	42,540
Miscellaneous	-	5,990	-	-	5,990	10,178	-	10,178	16,168
<b>Total expenses</b>	<b>\$ 719,654</b>	<b>\$ 1,268,581</b>	<b>\$ 166,301</b>	<b>\$ 1,574,246</b>	<b>\$ 3,728,782</b>	<b>\$ 720,143</b>	<b>\$ 193,369</b>	<b>\$ 913,512</b>	<b>\$ 4,642,294</b>

# THE INTERNATIONAL INSTITUTE OF BUFFALO

## STATEMENTS OF CASH FLOWS

Years Ended October 31, 2022 and 2021

	2022	2021
Cash Flows From Operating Activities		
Change in net assets	\$ 55,258	\$ 429,114
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	42,540	42,540
Realized and unrealized (gain) loss on investments	187,556	(106,052)
Change in allowance for doubtful accounts receivable	70	(7,651)
Forgiveness of term note payable under the Paycheck Protection Program	(395,127)	(474,897)
Changes in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	(749,908)	53,888
Increase (decrease) in:		
Accounts payable	(54,396)	11,423
Accrued expenses	35,752	32,280
Refundable advances	(14,493)	81,496
<b>Net cash provided by (used in) operating activities</b>	<b>(892,748)</b>	<b>62,141</b>
Cash Flows From Investing Activities		
Purchase of property and equipment	-	(31,802)
Purchase of investments	(338,364)	(181,998)
Proceeds received from sale of investments	324,686	176,150
<b>Net cash used in investing activities</b>	<b>(13,678)</b>	<b>(37,650)</b>
Cash Flows From Financing Activities		
Proceeds from long-term debt arrangement	-	395,127
<b>Net cash provided by financing activities</b>	<b>-</b>	<b>395,127</b>
<b>Increase (decrease) in cash</b>	<b>(906,426)</b>	<b>419,618</b>
Cash:		
Beginning of year	2,214,096	1,794,478
End of year	\$ 1,307,670	\$ 2,214,096



# THE INTERNATIONAL INSTITUTE OF BUFFALO

## NOTES TO FINANCIAL STATEMENTS

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### Note 1. Nature of Activities and Significant Accounting Policies

#### Nature of activities:

The International Institute of Buffalo (the Institute) is a not-for-profit corporation organized under the laws of the State of New York. The Institute provides integration services to refugees and immigrants including refugee resettlement and employment services; support services to survivors of domestic violence and human trafficking; and translation, interpreting and education services. The Institute's consumers are located throughout Western New York. The Institute is funded primarily through program fees, government grants and contributions from the general public.

A summary of the Institute's significant accounting policies follows:

#### Cash:

The Institute maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Institute has not experienced any losses in such accounts and believes they are not exposed to any significant credit risk on cash.

#### Accounts receivable:

Accounts receivable for services provided are recorded at the amount the Institute expects to be reimbursed based upon prices negotiated with the customers. Management determines the allowance for doubtful accounts by identifying troubled accounts and using historical experience applied to an aging of accounts. Receivables are written off when deemed uncollectible and recoveries of receivables previously written off are recorded when received. The allowance for doubtful accounts amounted to \$22,419 and \$22,349 as of October 31, 2022 and 2021, respectively.

#### Investments:

The Institute has investments in marketable securities and money market funds. Investments are reported at fair value, with realized and unrealized gains and losses reported in the statements of activities and changes in net assets. Interest and dividends are recognized when received.

#### Property and equipment:

Property and equipment are stated at cost, or in the instance of donated property, at the fair market value on the date of the gift. Depreciation is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings and improvements	15 – 40
Furniture and equipment	5 – 10

# THE INTERNATIONAL INSTITUTE OF BUFFALO

## NOTES TO FINANCIAL STATEMENTS

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

#### Property and equipment (continued):

The Institute capitalizes property and equipment when the cost exceeds \$1,000 and has an estimated useful life of more than three years. Expenditures for minor equipment, maintenance and repairs are charged to expense as incurred.

#### Net assets:

The Institute reports information regarding its financial position and activities according to two classes of net assets. Accordingly, net assets and changes therein are classified and reported as follows:

Net assets without donor restrictions – Net assets available for use in general operations and not subject to donor restrictions.

Net assets with donor restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

#### Endowment:

The Institute's endowment consists of donor-restricted endowment funds. The New York Prudent Management of Institutional Funds Act (NYPMIFA or the Act), New York's version of the Uniform Prudent Management of Institutional Funds Act, governs the management and investment of funds held by not-for-profit corporations and other institutions. The Institute has interpreted the Act as requiring the preservation of the fair value of the original gift as of the gift date of donor-restricted endowment funds which is prudent, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Institute classifies as net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

When making a determination to appropriate or accumulate donor-restricted endowment funds, the Institute considers the following: the duration and preservation of the endowment fund; the purposes of the donor-restricted endowment fund; general economic conditions; the possible effect of inflation and deflation; the expected total return from income and the appreciation of investments; other resources of the Institute; where appropriate and circumstances would otherwise warrant, alternatives to expenditure of the endowment fund, giving due consideration to the effect that such alternatives may have on the Institute; and the investment policies of the Institute.

# THE INTERNATIONAL INSTITUTE OF BUFFALO

## NOTES TO FINANCIAL STATEMENTS

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

#### Endowment (continued):

To satisfy its long-term rate-of-return objectives, the donor-restricted endowment funds are invested in mutual funds and electronically traded funds pursuant to the Institute's investment and spending objectives. From time-to-time the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or relevant law requires the Institute to retain as a fund of perpetual duration. In accordance with generally accepted accounting principles, deficiencies of this nature would be reported in net assets with donor restrictions. There were no deficiencies of this nature for the years ended October 31, 2022 and 2021.

#### Contracts and grants:

The Institute provides services in accordance with various contract and grant agreements. Certain of these agreements contain the characteristics of a contribution, whereby revenue is recognized in accordance with the accounting policy for contributions described below. Certain other agreements included in this category have the characteristics of expense reimbursement contracts, whereby, revenue is recognized to the extent that expenses are incurred.

Receivables arise from expense reimbursement contracts and grants when expenses have been incurred in advance of cash received under the agreements. Refundable advances arise from expense reimbursement contracts and grants where cash has been received in advance of expenses being incurred.

#### Program fees:

The Institute's revenues from program fees arise from the provision of its interpretation and translation services. Generally, revenue is recognized for these services when the service is provided to the consumer and the performance obligation is met.

#### Contributions:

All contributions are considered to be available for unrestricted use unless specifically restricted by a donor or by law. Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. Conditional pledges are recognized as revenue when the stipulated conditions have been met.

The Institute reports gifts of cash and investments as support with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the related net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities and changes in net assets as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting periods are reported as support without donor restrictions in the statements of activities and changes in net assets.

# THE INTERNATIONAL INSTITUTE OF BUFFALO

## NOTES TO FINANCIAL STATEMENTS

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

#### Income from special events:

Special event fees are recognized upon the conclusion of the related event, as all performance obligations are met at that time. Income from special events is reported net of direct expenses of \$9,094 and \$29,728 for the years ended October 31, 2022 and 2021, respectively.

#### In-kind revenues and expenses:

A substantial number of volunteers have donated significant amounts of their time to the Institute's program services and fundraising efforts during the year. Services requiring specialized knowledge or skills are reported in the accompanying financial statements at the fair value of the service received.

#### Income taxes:

The Institute is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Institute takes many tax positions relative to tax laws including those in determining the characterization of income as taxable (for example, unrelated business income) or nontaxable. The Institute is not aware of any uncertain tax positions as of October 31, 2022 or 2021. The tax returns for the years ended October 31, 2019 through 2022 remain subject to examination by the Internal Revenue Service for U.S. Federal tax purposes and also by New York State for state tax purposes.

#### Methods used for allocation of expenses between program and support services:

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy costs, which are allocated on a square-footage basis, as well as certain salaries, benefits and professional services which are allocated on management's estimates of time or effort.

#### Reclassification:

Contract and grant revenue amounting to \$473,608 for the year ended October 31, 2021 has been reclassified to miscellaneous income, with no effect on the change in net assets, to conform to classifications adopted during the year ended October 31, 2022.

#### Use of estimates:

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

# THE INTERNATIONAL INSTITUTE OF BUFFALO

## NOTES TO FINANCIAL STATEMENTS

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

#### Subsequent events:

Management has evaluated subsequent events through July 24, 2023, which is the date the financial statements were available to be issued.

### Note 2. Liquidity Information

As part of the Institute's liquidity management practice, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Institute has financial assets available within one year of the statement of financial position date consisting of the following:

	2022	2021
Financial assets:		
Cash	\$ 1,307,670	\$ 2,214,096
Receivables, expected to be collected within one year	1,836,006	1,088,028
Investments	942,870	1,116,748
Total financial assets	4,086,546	4,418,872
Less those unavailable for general expenditures within one year as a result of donor-imposed restrictions	129,111	248,161
	<u>\$ 3,957,435</u>	<u>\$ 4,170,711</u>

The Institute also has an agreement with a bank for a line of credit with a maximum borrowing capacity of \$300,000 as described in Note 5.

### Note 3. Investments and Fair Value Measurements

Accounting principles generally accepted in the United States of America establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority level to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Institute has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability; and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

# THE INTERNATIONAL INSTITUTE OF BUFFALO

## NOTES TO FINANCIAL STATEMENTS

### Note 3. Investments and Fair Value Measurements (Continued)

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for assets and liabilities measured at fair value:

*Exchange traded funds:* Exchange traded funds are valued at the daily closing price as reported by the applicable exchange. Mutual funds and exchange traded funds held by the Institute are open-end mutual funds that are registered with the Securities and Exchange Commission (SEC). The funds held by the Institute are deemed to be actively traded.

*Mutual funds:* Mutual funds are valued at the daily closing price as reported by the fund. Mutual funds owned by the Institute are open-end funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The Institute deems funds owned by them to be actively traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Institute believes their valuation method is 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.

All investments held by the Institute are classified as Level 1 in the fair value hierarchy.

Investments at October 31, 2022 and 2021 consist of the following:

	2022		2021	
	Cost	Fair Value	Cost	Fair Value
Cash equivalents	\$ 20,798	\$ 20,798	\$ 22,340	\$ 22,340
Mutual funds and exchange traded funds	1,003,692	922,072	962,681	1,094,408
	<b>\$ 1,024,490</b>	<b>\$ 942,870</b>	<b>\$ 985,021</b>	<b>\$ 1,116,748</b>

# THE INTERNATIONAL INSTITUTE OF BUFFALO

## NOTES TO FINANCIAL STATEMENTS

### Note 3. Investments and Fair Value Measurements (Continued)

A summary of investment activity for the years ended October 31, 2022 and 2021 is as follows:

	2022	2021
Interest and dividend income	\$ 24,665	\$ 17,138
Realized and unrealized gains (losses)	(187,556)	106,052
Investment expenses	(10,987)	(11,290)
	<u>\$ (173,878)</u>	<u>\$ 111,900</u>

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

### Note 4. Property and Equipment

Property and equipment at October 31, 2022 and 2021 consist of the following:

	2022	2021
Land	\$ 39,674	\$ 39,674
Building and improvements	1,053,565	1,053,565
Furniture and equipment	268,167	268,167
	<u>1,361,406</u>	<u>1,361,406</u>
Less accumulated depreciation	<u>1,128,330</u>	<u>1,085,790</u>
	<u>\$ 233,076</u>	<u>\$ 275,616</u>

### Note 5. Line of Credit

The Institute has available \$300,000 under a line of credit agreement with a bank. Borrowed amounts bear interest at the prime rate plus 3.5% and are collateralized by all assets of the Institute. There were no outstanding balances under the line of credit agreement at October 31, 2022 and 2021.

# THE INTERNATIONAL INSTITUTE OF BUFFALO

## NOTES TO FINANCIAL STATEMENTS

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### **Note 6. Net Assets with Donor Restrictions**

Net assets with donor restrictions as of October 31, 2022 and 2021 are available for the following purposes or periods:

	2022	2021
Subject to expenditure for a specified purpose:		
Contributions for the benefit of the Institute's programs and activities.	\$ -	\$ 119,150
Not subject to general appropriation or expenditure:		
Contributions whereby income generated can be used for general operating purposes, and principal can be invaded only with board approval if there is extreme need.	129,011	129,011
	<u>\$ 129,011</u>	<u>\$ 248,161</u>

### **Note 7. Employee Benefit Plans**

The Institute maintains a 403(b) thrift plan (the Plan) covering substantially all eligible employees as defined by the Plan. The Plan allows for elective deferrals by the participants of the Plan. The Institute contributes an amount equal to 5% of participant eligible compensation regardless of participant deferrals. Employer contributions to the Plan amounted to \$27,954 and \$58,361 for the years ended October 31, 2022 and 2021, respectively.

### **Note 8. Support from Governmental Agencies**

The Institute receives significant support from federal, state and local governments. A significant reduction in the level of this support, if this were to occur, may have a significant effect on the Institute's programs and activities.

### **Note 9. Coronavirus Pandemic Relief Funding**

On March 13, 2020, the President of the United States of America declared a national state of emergency related to the health pandemic from the COVID-19 virus (the Coronavirus Pandemic). The Coronavirus Pandemic continued into 2021 and 2022. At the onset of the Coronavirus Pandemic, certain international travel bans, restrictions to non-essential businesses and other restrictions by local, federal and foreign governments were imposed.

The Coronavirus Aid, Relieve and Economic Security (CARES) Act was enacted in response to the Coronavirus Pandemic. The CARES Act established the Paycheck Protection Program (PPP) administered by the U.S. Small Business Administration (SBA). Under this program, in April 2020 the Institute was awarded a loan in the amount of \$474,897. The Institute applied for forgiveness in the amount of \$473,608 and received notification from the SBA that the amount requested was forgiven on February 9, 2021. As a result, the Institute recorded the forgiveness as miscellaneous income during the year ended October 31, 2021. The loan is subject to audit by the SBA through February 2027.



## THE INTERNATIONAL INSTITUTE OF BUFFALO

### NOTES TO FINANCIAL STATEMENTS

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#### **Note 9.     Coronavirus Pandemic Relief Funding (Continued)**

In March 2021, the Institute received a second PPP loan in the amount of \$395,127. The Institute received notification from the SBA that this loan was forgiven on November 18, 2021 and, as a result, recorded the forgiveness as miscellaneous income during the year ended October 31, 2022. The PPP loan is subject to audit by the SBA through November 2027.

\*       \*       \*       \*       \*

THE INTERNATIONAL INSTITUTE OF BUFFALO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended October 31, 2022

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<b>U.S. Department of Agriculture:</b>				
Pass through from NYS Office of Temporary and Disability Assistance: Targeted SNAP Outreach Plan	10.561	-	12,291	-
			12,291	-
<b>U.S. Department of the Treasury:</b>				
Pass-through from Erie County Department of Health: Coronavirus Relief Fund	21.019	-	29,065	-
<b>Total U.S. Department of the Treasury</b>			29,065	-
<b>U.S. Department of Justice:</b>				
Direct funding:				
Services for Trafficking Victims	16.320	2018-VT-BX-0018 2018 2018-VT-BX-K068 15POVC-21-GK-04070-HT 15POVC-21-GG-03961-HT 15POVC-21-GG-02833-MINO	\$ 474,337	\$ 48,147
Pass-through from Erie Co. Sheriff's Office: Services for Trafficking Victims	16.320	2018-VT-BX-K078	15,874	-
Pass-through from New York State Office of Victim Services: Crime Victim Assistance	16.575	OVS01-C10979GG-1080200 OVS01-C10856GG-1080200 OVS01-C10750GG-1080200 OVS01-C10767GG-1080200 OVS01-C11286GG-1080200	583,219	-
Pass-through from New York State Division of Criminal Justice Services: Violence Against Women Formula Grants	16.588	2020-WF-KX-0035	69,293	-
<b>Total U.S. Department of Justice</b>			1,142,723	48,147
<b>U.S. Department of State:</b>				
Pass-through from National Council for International Visitors Bureau: Professional and Cultural Exchange Programs - International Visitor Leadership Program	19.402	S-ECAGD-20-CA-0012 S-ECAGD-21-CA-3015	84,276	-
Pass-through from U.S. Committee for Refugees and Immigrants: U.S. Refugee Admissions Program	19.510	SPRMC021CA3006 SPRMC021CA3294 90RP0119-01-01 90RP0119	1,058,706	-
<b>Total U.S. Department of State</b>			1,142,982	-
<b>U.S. Department of Health and Human Services:</b>				
Pass-through from NYS Office for the Prevention of Domestic Violence: Temporary Assistance for Needy Families Pandemic Emergency Assistance	93.558	75-X-1552	122,108	
Pass-through from U.S. Committee for Refugees and Immigrants: Refugee and Entrant Assistance - Voluntary Agency Programs	93.567	2202VARVMG	383,864	-
Refugee and Entrant Assistance - Discretionary Grants	93.576	90RP0108-05 TDA01-RHP-2017-00010 T00056GG 90ZM0028-01-00	195,806	-
Pass-through from NYS Dept. of State Community Services Block Grant	93.569	DOS01/380000	56,123	
<b>Total U.S. Department of Health and Human Services</b>			757,901	-
<b>Total Expenditures of Federal Awards</b>			\$ 3,084,962	\$ 48,147

## THE INTERNATIONAL INSTITUTE OF BUFFALO

### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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#### **Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of The International Institute of Buffalo (the Institute) under programs of the Federal government for the year ended October 31, 2022. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Institute, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Institute.

#### **Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### **Note 3. Indirect Cost Rate**

The Institute has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT  
AUDITING STANDARDS***

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
The International Institute of Buffalo  
Buffalo, New York

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of The International Institute of Buffalo (the Institute), which comprise the statement of financial position as of October 31, 2022, and the related statements of activities and changes in net assets, functional expenses and cash flows, for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 24, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audits of the financial statements, we considered the Institute's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control. Accordingly, we do not express an opinion on the effectiveness of the Institute's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Institute's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be *material weaknesses* or *significant deficiencies*. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Institute's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Institute's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Institute's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
CERTIFIED PUBLIC ACCOUNTANTS

July 24, 2023

**REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
The International Institute of Buffalo  
Buffalo, New York

**Report on Compliance for Each Major Federal Program**

We have audited The International Institute of Buffalo (the Institute's) compliance with the types of compliance requirements as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the Institute's major federal program for the year ended October 31, 2022. The Institute's major federal program is identified in the summary of independent auditor's results section of the accompanying *Schedule of Findings and Questioned Costs*.

In our opinion, the Institute complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended October 31, 2022.

**Basis for Opinion on the Major Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Institute and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Institute's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to its major federal program.

### **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Institute's compliance based on our audit. 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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Institute's compliance with the requirements of the federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance 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 Institute's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Institute's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Opinion on the Major Federal Program**

In our opinion, the Institute complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program identified above for the year ended October 31, 2022.

## Report on Internal Control Over Compliance

Management of the Institute is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Institute's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major Federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Institute's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit the attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be *material weaknesses or significant deficiencies*. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
CERTIFIED PUBLIC ACCOUNTANTS

July 24, 2023



THE INTERNATIONAL INSTITUTE OF BUFFALO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended October 31, 2022

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**Section I - Summary of Independent Auditor's Results**

*Financial Statements*

Type of report the auditor issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? ☐ Yes ☒ No
- Significant deficiencies identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

*Federal Awards*

Internal control over major programs:

- Material weaknesses identified? ☐ Yes ☒ No
- Significant deficiencies identified? ☐ Yes ☒ None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? ☐ Yes ☒ No

Identification of major program:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
19.510	U.S. Refugee Admissions Program

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

**THE INTERNATIONAL INSTITUTE OF BUFFALO**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended October 31, 2022**

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**Section II – Financial Statement Findings**

There were no material financial statement findings.

**Section III - Findings and Questioned Costs for Federal Awards**

No matters were reported.

**THE INTERNATIONAL INSTITUTE OF BUFFALO**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended October 31, 2022**

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**Summary Schedule of Prior Audit Findings and Questioned Costs:**

**Section II – Financial Statement Findings**

There were no material financial statement findings.

**Section III - Findings and Questioned Costs for Federal Awards**

No matters were reported.