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President Trump's Executive Order No. 13780: Impact on Refugee Resettlement Organizations in Buffalo

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President Trump's Executive Order No. 13780:
Impact on Refugee Resettlement Organizations in Buffalo

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Abstract

On March 6th, 2017 President Trump signed Executive Order 13780: Protecting the Nation from Foreign Terrorist Entry into The United States. This effectively lowered the refugee admissions cap by more than half and thus had an impact on the work of local refugee resettlement organizations. This change is especially relevant to Buffalo, as the city has a significant refugee population which relies on these organizations for various services. There are many components which must be taken into consideration in order to understand how this public policy has tangible impacts on local resettlement organizations. International refugee law and domestic refugee policy set the framework for how these organizations interact with one another and with government. The U.S. federal government is responsible for adhering to the 1951 United Nations Convention Related to the Status of Refugees. The Refugee Act of 1980 formalized the domestic policy towards refugees which before was primarily ad hoc in nature. The nature of the relationship between government and nongovernmental resettlement agencies is cooperative, with government relying on organizations to provide services and organizations relying on government for funding. Because of this, NGOs must embrace strategies to remain sustainable during hard times when funding is cut. This research includes a qualitative and quantitative study of the local resettlement organizations in Buffalo: The International Institute of Buffalo, Journey's End Refugee Services, Catholic Charities, and Jewish Family Services. These organizations undoubtedly felt the impact of President Trump's Executive Order and the subsequent loss in funding. An analysis of their funding information along with open-ended interviews with organizational administrators revealed the relationship that from mission drift to staffing cuts, they have had to find ways to cope with the changes. Moving forward, new strategies need to be embraced while the organizations continue to prepare themselves for future policy changes under the Trump administration.

Keywords: refugee resettlement, NGO sustainability, cooperative federalism, refugees in Buffalo, VOLAGs, refugee law

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Preface

We would like to start by elaborating on the context in which this study was conducted. As proud Buffalo State students with a genuine interest in the refugee community here in our city, we were passionate about obtaining data from local refugee resettlement organizations. Sarah completed an internship with the International Institute of Buffalo in July-September of 2017, so she became interested in the topic after learning about the challenges the organization was already facing in the wake of the executive order. Jessica was genuinely concerned about the impact that the executive order would have on refugees in Buffalo, and attended an event hosted by the International Institute about the impacts of the executive order on September 20, 2017 to learn more. However, we were surprised and slightly frustrated to discover the overwhelming research interest in studying refugee resettlement in Buffalo. When it came time to collect data and speak with organizations, we faced various roadblocks in seeking time slots with busy and overwhelmed nonprofit organization administrators. Due to the uncertain climate in which these organizations were working, combined with the peak of research interest in refugee resettlement in Buffalo, we felt that our access to organizations and public administrators was somewhat limited. Still, we maintained our commitment to the project due to our personal interest and passion for the topic. Some of our colleagues in the MPA program are refugees themselves, and Buffalo State is located right on the edge of the West Side – a neighborhood which is being revitalized by Buffalo's refugee population. Therefore, we believed that it was important that we represent the MPA program and the Buffalo State community through our discussion of the current precarious situation refugees and resettlement organizations find themselves in.

Chapter I: Introduction

Introduction

The United States' foreign policies have always been significant in international refugee resettlement and global politics of humanitarian efforts. Considering this, the current rhetoric coming from the Trump administration which often “blends xenophobic nationalism with protectionism” (Corrales, 2017) and the President's executive order signed on January 27, 2017 (Trump) have profound implications on refugee resettlement NGOs and their ability to operate effectively. This executive order, now commonly referred to as the “Travel Ban,” sparked a surge of protests across the U.S. (Grinberg & McLaughlin, 2017). The most impactful of the new policies for these resettlement NGOs lowers the refugee ceiling from 110,000 to 50,000. This poses clear obstacles to individuals and families dealing with resettlement issues, and also employees working in organizations that service these individuals, by greatly limiting the amount of financial resources they will receive through the organizations. Thus, President Trump's executive order is problematic not only for the safety and security of refugees, but as well for the “carefully constructed international system” which ultimately “prevents refugees from threatening international peace and security” (Ferris, 2017).

According to the Pew Research Center, the U.S. has settled roughly 3 million refugees since Congress passed the Refugee Act in 1980 (Krogstad & Radford, 2017). In order to resettle refugees, the Department of State works directly with nine resettlement agencies, referred to as VOLAGs (voluntary agencies), throughout the U.S. that have “proven knowledge and resources” (United States Department of State, 2017). According to the State Department website, cooperative agreements between the State Department and these nine agencies determine the services that must be provided to refugees, and the funding in order to do so. These agencies then

are responsible for resettling refugees within 190 communities throughout the country. There are certain states which bear a heavier burden in resettlement. In fiscal year 2016, California, New York, and Texas “resettled nearly a quarter of all refugees” (Krogstad & Radford, 2017).

In addition to the fact that New York State is a significant actor in the United States refugee resettlement program, it is crucial to note that Western and Central New York are areas that receive a large number of refugees from different parts of the world. The New York State Office of Temporary and Disability Assistance reports that “a total of 5,028 refugees resettled in New York State in FY 2016” (Office of Temporary and Disability Assistance, 2016). Of this, Upstate New York resettled 94 percent (4,745 refugees) of this amount. In fact, Buffalo is the third largest land entry point in the entire U.S (“Buffalo” meaning all of the bridges along the Northern part of New York State, from Pennsylvania to Vermont), and in 2017, there were a total of 28,766,255 total crossings (USCIS employee, personal communication, March 30, 2018). According to the Office of Refugee Resettlement, there are four resettlement/service providing agencies for refugees in Buffalo. These include: The International Institute of Buffalo, Jewish Family Services of Buffalo & Erie County, Journey’s End Refugee Services, and Catholic Charities (of Buffalo). These resettlement and service providing agencies rely on federal funding in order to operate and serve their clients.

The remaining portion of this chapter outlines the problem, purpose, and significance of the study. Chapter II provides a review of the relevant literature, which is quite substantial. This includes international refugee law, U.S. refugee law and presidential authority, the national admissions and resettlement process, the role of nongovernmental organizations, cooperation, and NGO sustainability. Chapter III describes our methodology and data collection process,

which is both quantitative and qualitative. It also elaborates on our sample (the four local resettlement organizations) and outlines our findings from both the interviews with local organizations as well as our assessment of their financial information. Chapter IV analyzes this data, including the interviews and financial information, in the context of the content from our literature review. Finally, Chapter V discusses our concluding thoughts following the study and suggestions for future research.

Problem

Following the executive order, organizations cut budgets and prepared to operate with limited resources. IRIN News reports that “the nonprofit network for refugee resettlement in the U.S. may take years to recover from changes announced by President Donald Trump” (Parker, 2017). They also quote refugee advocate Amy Slaughter clarifying that this program is “not a pipeline that you can turn on and off like a tap”, and adds that “the program faces an existential threat” (Parker, 2017). According to the United States Conference of Catholic Bishops – one of the largest organizations that deals with refugee resettlement in the U.S. – the resettlement program relies on the federal budget, presented by the President and the Office of Management and Budget and approved by Congress. Once the budget is approved and congressional committees decide on how the budget will be organized based on functionality, the State, Foreign Operations, and Related Programs Appropriations Bill decides on how much the Department of State and the federal government’s foreign assistance program will receive (Graham, 2017). This includes two accounts that are managed by the Bureau of Population, Refugees, and Migration. The Migration and Refugee Assistance account is utilized by the Department of State to fund the Resettlement and Placement grant provided “to initially settle

refugees” (United States Conference of Catholic Bishops, 2017). Subsequent to the signing of the “Travel Ban,” the President’s budget proposal for FY 2017 effectively “cuts the Refugee Entrant and Assistance Program (which funds the Office of Refugee Resettlement) by more than 31 percent” (Mandelman, 2017). This significant reduction has inherent implications for the various NGOs across the country that provide services to refugees. While managers “estimate that staffing is in the thousands,” Bill Canny - the executive director of the US Migration and Refugee Services of the USCCB - reported to IRIN News that the situation is even more precarious considering that they “are all non-profit organizations without vast cash reserves” (Parker, 2017).

The Lutheran Immigration and Refugee Service (LIRS) released a statement in July of this past year which highlighted the serious effect that the travel ban and the refugee cap would have on resettlement organizations. Vice President for Programs, Kay Bellor, stated that those actions would have, “an immediate effect on our ability to conduct the lifesaving work of providing safety and protection” (“Lutheran Immigration and Refugee Service Statement Regarding the 50K Refugee Admissions Cap,” 2017). The statement also conveys how people were denied access to the US, despite having been fully vetted and possessing the proper documentation, which interrupted the work of LIRS.

The shrinking number of refugees entering the country means fewer cases at each resettlement agency. This as a result translates into less jobs at these organizations as federal funding for resettlement decreases. Not only are organizations impacted by this loss of jobs and funding, but communities who rely on them for service provisions and employment opportunities. Voice of America (VOA) found that this decrease had in fact already caused job loss. To be exact, as of April 27th they had already found “at least 300 layoffs in the U.S.

nonprofit sector and more than 500 positions abroad,” some of which belonged to already resettled refugees (Macchi, 2017). More layoffs and cuts are sure to follow. Resettlement organizations across the US have expressed concerns that they will lose people with crucial language and cultural knowledge skills, which would have a significant impact on the services provided to refugees (Welch, 2017). In addition to these layoffs, organizations have also reported a necessity to reduce work hours for employees. Before these layoffs began, New York State officials began to recognize that these types of agencies could lose a large portion of their funding. In February, just a month after the initial signing of the executive order and after the first overturning by the courts, lawmakers, such as Assemblyman Sean Ryan, started to push for a “\$12 million dollar package” for reducing the financial strain on these organizations (Precious, 2017). This push for increased funding further supports the notion that decreased funding streams pose a severe problem to local resettlement organizations.

Purpose

As a result of these presidential priorities, and the subsequent funding changes to refugee resettlement, this study seeks to evaluate how the loss of funding for resettlement NGOs has impacted resettlement organizations in Buffalo. Our research will observe how these organizations are dealing with budgetary reductions - and therefore how NGOs can remain sustainable despite a reduction in funding.

Significance

This is a particularly important topic in Buffalo, as the refugee community is vital to the growth and stability of the local population. The Office of New Americans conducted a study in

February of 2016 to highlight the importance of refugees in the greater context of the Buffalo community, and how Buffalo could work to ensure it remained a welcoming place to refugees moving forward. According to the Mayor's Message at the beginning of the report, "Buffalo has always benefited from the contributions of recent arrivals" (City of Buffalo, 2016). Due to the arrival of 10,000 refugees to the city since 2001, there have been significant changes noticed in the community. According to the New Americans Study, "refugees and immigrants are reshaping city neighborhoods, renovating houses, opening stores and restaurants, and adding new vitality" (City of Buffalo, 2016). Local businesses such as the West Side Bazaar and Global Chic have gained attention for the economic opportunity and growth they breathe into the area. These are both located on Grant street which is a hub of diversity in Buffalo's West Side (Ravishankar, 2017; Rose, 2015).

Buffalo has long been a magnet for immigrants and refugees, especially during the Industrialization period when the Erie Canal, the steel and grain mills, and the development of hydroelectric power were at their peaks. The West Side was known for its large population of Italian immigrants, just as the First Ward and South Buffalo were known for Irish immigrants. Eventually, these immigrants moved up and moved out of the city to the suburbs, which began a period of decline in Buffalo's population and economic activity. The 10,000 refugees that have moved to Buffalo in the last decades have boosted both the population and the economic activity of the area. Denise Beehag of the International Institute of Buffalo stated for NPR that refugees move into the vacant homes and store fronts plaguing the West Side of Buffalo and make it "a more desirable place to live" (Rose, 2015). Medium-sized cities across New York state, like Rochester, Syracuse, and Utica, experienced similar declines. Also like Buffalo, they found a second wind from incoming refugees. The positive impact of refugees was also found in many

other cities across the U.S., such as St. Louis, Cleveland, Minneapolis-St. Paul, Philadelphia, Nashville, and Dayton (La Corte, 2016).

Thus, the local refugee population has played a very important role in Buffalo's development, and continues to do so. This research is relevant to nonprofit policy, international affairs, and public policy alike. In regards to nonprofit policy, it helps to guide sustainable funding practices. It relates to international affairs due to international refugee law. As far as U.S. public policy, this research shows the impact that the federal government can have on local nonprofits through the policies it creates. As the U.S. is a leader in international refugee resettlement, refugees have been a significant part of American society and therefore a salient portion of U.S. public policy.

Chapter II: Literature Review

Introduction to Literature Review

The literature reviewed focuses on various topics that relate to assessing the impacts of the executive order on local resettlement organizations. These include: international refugee law, U.S. refugee policy and admissions process, the role of NGOs in this process, cooperation and public-private partnerships, NGO sustainability, sustainable funding, and organizational mission drift. In order to fully evaluate the impacts of this policy, it is necessary to first assess these relevant subjects.

International Refugee Law

International refugee law was established in the wake of World War II with the 1951 United Nations Convention Related to the Status of Refugees. According to the United Nations Refugee Agency's *Guide to International Refugee Law*, "this Convention was a landmark in the setting of standards for the treatment of refugees" and it "continues to remain the cornerstone of the refugee protection regime" (Jastram & Achiron, 2001, p. 8). These standards include universally protected rights and protections, including:

"right to life, liberty, and security of person, right to seek and enjoy asylum, freedom from torture, cruel, or inhumane or degrading treatment or punishment, freedom from slavery or servitude, recognition as a person before the law, freedom of thought, conscience, and religion, freedom from arbitrary arrest and detention, freedom from arbitrary interference in privacy, home and family, freedom of opinion and expression, right to be educated, and right to participate in the cultural life of a community." (International Justice Resource Center, 2017, p. 16)

Following the devastation of World War II, "the inspiration for the Convention was the strong global commitment to ensuring that the displacement and trauma caused by the persecution and destruction of the war years would not be repeated" (Jastram & Achiron, 2001, p. 11). In

addition to this particular UN Convention, refugee law is inherently related to the concept of human rights, which was also formally and legally codified following WWII. The United Nations Declaration of Human Rights, explicitly grants “the right to seek and enjoy asylum in other countries” (International Justice Resource Center, 2017, p. 15). However, the official definition of a refugee is codified in Article 1(A)(2) of the 1951 Convention Related to the Status of Refugees:

“an individual who is outside his or her own country of nationality or habitual residence who is unable or unwilling to return due to a well-founded fear of persecution based on his or her race, religion, nationality, political opinion, or membership in a particular social group” (International Justice Resource Center, 2017, p. 9).

This is the definition utilized in the scope of international law, and is therefore the official way of describing refugee status. The only official amendment to the Convention was the 1967 Protocol “which removed the geographic and temporal limits of the Convention” (International Justice Resource Center, 2017, p. 10). This, in effect, granted the Convention universal coverage in international law.

Considering this definition, refugees are granted certain universal protections and rights in international law. Non-refoulement is the basic principle of refugee law. This is also considered a basic human right under international law. This notion identifies the responsibility of a State to not return a refugee to that territory where they were persecuted (International Justice Resource Center, 2017, p. 14). In addition, other protected rights of a refugee in international law include freedom of movement, right to liberty and security of the person, right to family life, etc. These are enumerated and explained in the 1951 Convention as well as human rights treaties, yet despite this many refugees do not enjoy the full extent of their rights (International Justice Resource Center, 2017, p. 8). This is partially due to lack of enforcement on the part of states as well as regional policies or laws which are in conflict with the

international protections. Furthermore, due to the lack of an enforcement mechanism, the United Nations does not actually have the ability to ensure member states are treating refugees as they should.

As a “humanitarian and nonpolitical organization,” the United Nations High Commissioner for Refugees “is mandated by the United Nations to protect refugees” (International Justice Resource Center, 2017, p. 21) The office was founded in 1950, and has since expanded along with the growing problem of displacement in the international community. Today it includes over 4,000 staff members with offices in 120 countries and works with an annual budget of \$1 billion USD. The agency offers legal protection as well as “material relief in major emergencies,” and monitors compliance and promotes international agreements with refugee law (International Justice Resource Center, 2017, p. 21).

Therefore, while sovereign States have their individual interpretation and implementation of the treatment of refugees, international law does continue to dictate the basic levels of treatment for refugees. As the majority of States have acceded to both the Convention and the Protocol, this “reaffirms that both treaties are central to the international refugee protection system” (International Justice Resource Center, 2017, p. 8). Those states who officially recognize the 1951 Convention have certain rights and responsibilities: cooperation with the UNHCR, providing information on relevant national legislation, and exemption from the principle of reciprocity (which means to say they do not need to reciprocate penalties or benefits granted to their citizens by other states).

The contemporary situation for refugees in international law is increasingly complex and challenging. Gammeltoft-Hansen argues that the international refugee regime has been “distorted” and is now “fundamentally based on the principle of deterrence rather than human

rights protection” (Gammeltoft-Hansen, 2017). These obstacles place refugees in a precarious situation, as states utilize domestic policies to bypass or even defy the standards of international law in the name of their national security. For example, states in Western Europe as well, as the U.S., have recently been embracing policies of deterrence in the international refugee regime. The resulting situation is a type of contradiction in which states that “formally laud the international legal framework to protect refugees...simultaneously do everything in their power to exclude those fleeing international protection and offer only a minimalist engagement to assist those countries hosting the largest number of refugees” (Gammeltoft-Hansen, 2017). The author argues that this migration “crisis” should not be seen in terms of “refugee numbers and global protection capacity,” but instead “in terms of the institutionalized responses by states” (Gammeltoft-Hansen, 2017). This notion implies that states have the power through institutions and policy to ameliorate the refugee crisis, and that the issue is not one of ability but instead state choice. He notes that as a result of this described “paradigm shift” in international refugee law, “several scholars have lamented the current state of affairs, pointing out the obvious incongruence between deterrence policies and the original aspirations of the modern refugee regime” (Gammeltoft-Hansen, 2017). Thus, the line between upholding and defying international law becomes blurred once sovereignty and the power of domestic policies enter into the equation. In addition, the United Nations’ lack of enforcement capabilities once again plays into this equation.

International refugee law sets the standard for the treatment of displaced peoples, and seeks to prevent a refugee crisis like that following the Second World War. The 1951 Convention and the 1967 Protocol serve as the foundational documents for this legal regime. Based off of these documents, regional agreements have been made in order to make the

international law more applicable to certain refugee issues in certain regions. Regardless, sovereign states must operate within this global framework in order to abide by international law, yet due to this paradigm shift of a “deterrence regime,” they are increasingly embracing domestic policies in order to shirk the responsibilities of international law and the 1951 Convention.

U.S. Refugee Legislation and Presidential Authority

The U.S. operates the world's largest refugee resettlement program, with over 3 million refugees entering the country since 1975 (United States Department of State, 2017). Following World War II, the U.S. “led the assistance and reconstruction effort to help displaced persons” (Refugee Council USA, 2017). This included resettling hundreds of thousands of “displaced persons” who could not return home following some military or political event. After taking this resettlement initiative, the American government passed initial legislation regarding refugees with the *Displaced Persons Act of 1948*, which “provided for the admission of an additional 400,000 displaced Europeans” – this “leadership” in refugee resettlement continued onward throughout the Cold War (American Immigration Council, 2015). Until the passing of the Refugee Act in 1980, the approach to refugee policy was “ad hoc” in nature, and was not formalized (Bruno, 2016, p. 1).

The current refugee law framework in the U.S. is mainly an extension of the Refugee Act of 1980 which amended the *Immigration and Nationality Act of 1954* (American Immigration Council, 2015). This effectively tied in U.S. domestic policy with the international definition from the UNHCR, by taking into account the international context, and established a connection with the federal government to provide official assistance to refugees. According to the *Immigration and Nationality Act of 1954*, a refugee is “a person who is outside his or her country

and is unable or unwilling to return because of persecution or a well-founded fear of persecution on account of race, religion, nationality, membership in a particular social group, or political opinion” (Bruno, 2016, p. 1). One exclusion from this legal definition was “any person who participated in the persecution of another”, which is a difficult notion to prove (Bruno, 2016, p. 1). The next legislative landmark regarding U.S. refugee policy, the Refugee Act of 1980, incorporated the UNHCR definition of a refugee and had two main purposes: “to provide a uniform procedure for refugee admissions and to authorize federal assistance to resettle refugees and promote their self-sufficiency” (Bruno, 2016, p. 1). These legal changes were significant in that they unified the U.S. refugee policy with international law and provided a formal system through which the federal government would operate to serve this population.

Along with the international definition of a refugee, displaced persons face additional requirements in order to be admitted to the U.S. as a refugee. According to the United States Citizenship and Immigration Services, refugees must be located outside of the U.S., must be “of special humanitarian concern to the United States”, demonstrate the normal qualifications of persecution, and be “admissible to the United States” (United States Citizenship and Immigration Services, 2017). In other words, these individuals would need to have been persecuted in their home state and simultaneously fit the qualifications to be allowed into the U.S. This last requirement is complex in nature, as the USCIS website notifies visitors that they are “implementing new security measures and procedures based on an interagency joint review of the Refugee Admissions Program” which was required by President Trump’s Executive Order 13780 Protecting the Nation From Foreign Terrorist Entry Into the United States (United States Citizenship and Immigration Services, 2017). This Executive Order is an example of the power that the President wields in affecting refugee policy. Without Congressional oversight, the

President was able to effectively altered the refugee admission process with this single Executive Order.

In addition to the ability to issue Executive Orders, the President, “along with the consultation of Congress” sets the annual refugee ceiling – thereby deciding the amount of individuals who will be admitted to the U.S. as a refugee (American Immigration Council, 2015). This “consultation document” not only contains the “Administration’s proposed worldwide refugee ceiling”, but also the “regional allocations for the upcoming fiscal year” (Bruno, 2016, p. 2). After consulting with Congress, the President cements the decision by issuing a Presidential Determination (Bruno, 2016, p. 2). Specifically, in his Executive Order, President Trump declares that

“I hereby proclaim that the entry of more than 50,000 refugees in fiscal year 2017 would be detrimental to the interests of the United States, and thus suspend any entries in access to that number until such time as I determine that additional entries would be in the national interest” (Trump, 2017).

The specific language from President Trump’s Executive Order illustrates the significant amount of power in the Executive to determine how many refugees will be admitted to the U.S. on an annual basis.

Admissions and Resettlement Process

The United States Refugee Admissions and Resettlement Program involves various actors. The Bureau of Population, Refugees, and Migration in the Department of State, the Office of Refugee Resettlement in the Department of Health and Human Services and the Department of Homeland Security “jointly administer” the Program. Individual eligibility is determined by United States Citizenship and Immigration Services under the Department of Homeland Security, which conducts the refugee interviews (American Immigration Council, 2015).

Regional Refugee Coordinators and Overseas Resettlement Support Centers conduct extensive interviews and security screenings before the individuals arrive to the U.S. When interviewing and classifying individuals, there are three “principal categories” to be considered. “Priority One” includes “individuals with compelling persecution needs or those for whom no other durable solution exists”. They are normally referred to the U.S. by the UNHCR, a U.S. embassy, or an NGO. “Priority Two” refers to “groups of special concern to the United States, which are selected by the Department of State with input from USCIS, UNHCR, and designated NGOs.” “Priority Three” includes the “relatives of refugees (parents, spouses, unmarried children under 21) who are already settled in the United States.” Not all individuals who fall into one of these categories are guaranteed admission as a refugee (American Immigration Council, 2015).

Priority	Meaning
Priority One	“Individuals with compelling persecution needs or those for whom no other durable solution exists”
Priority Two	“Groups of special concern to the United States, which are selected by the Department of State with input from USCIS, UNHCR, and designated NGOs”
Priority 3	“relatives of refugees (parents, spouses, unmarried children under 21) who are already in the United States”

Table 1: U.S. Resettlement Priorities

Candidates for refugee status must prove their “individual case of a well-founded fear, regardless of country, circumstance, or classification in a prior category”, and they also face grounds of exclusion including “health related, moral/criminal, and security grounds” (American Immigration Council, 2015). Ultimately, individuals must go through a very time consuming and rigorous process only to face the possibility of exclusion or rejection.

The Role of Nongovernmental Organizations

Once an individual is approved for admission to the U.S., the Resettlement Support Center “sends a request for assurance of placement” and the Refugee Processing Center coordinates with private voluntary agencies (known as VOLAGs) in order to determine where the refugee will live. (See Table 2.) These agencies include the Church World Service, the Ethiopian Community Development Council, the Episcopal Migration Ministries, the Hebrew Immigrant Aid Society, the International Rescue Committee, the U.S. Committee for Refugees and Immigrants, the Lutheran Immigration and Refugee Services, the United States Conference of Catholic Bishops, and the World Relief Corporation. These agencies have a Cooperative Agreement with the Department of State that officially allows them to resettle refugees (Refugee Council USA, 2017). The RSC also works with the International Organization for Migration to arrange the individual’s travel to the U.S. This includes an interest free “travel loan” that refugees do not need to start paying back until six months after arriving in the U.S. (American Immigration Council, 2015). These nine VOLAGs work with over 300 “local sites and affiliates that help newly arrived refugees settle into local communities” (Refugee Council USA, 2017). These organizations are responsible for “assuring that most services are provided during the refugee’s first 90 days in the United States”. This includes “food, housing, medical care, employment counseling, and other necessities” (American Immigration Council, 2015).

VOLAG	Mission	Location	Number of Refugees Resettled
Church World Service	“Building a world where there is enough for all”	Indiana, New York City	N/A
Ethiopian Community Development Council	“Develop programs that respond to the	Washington D.C.	Over 25,000 (since 1991)

	needs of newcomers to the country and to increase awareness about refugee and newcomer issues at home and abroad.”		
Episcopal Migration Ministries	“Episcopal Migration Ministries (EMM) lives the call of welcome by supporting refugees, immigrants, and the communities that embrace them as they walk together in The Episcopal Church’s movement to create loving, liberating, and life-giving relationships rooted in compassion. EMM’s desire to honor the inherent value of human connection brings communities together to love their neighbors as themselves.”	New York City	N/A
Hebrew Immigrant Aid Society	“HIAS rescues people whose lives are in danger for being who they are. We protect the most vulnerable refugees, helping them build new lives and reuniting them with their families in safety and freedom. We advocate for the protection of refugees and assure that displaced people are treated with the dignity they deserve. Guided by our Jewish values and history, we	Silver Spring, Maryland	4.5 million

	bring more than 130 years of expertise to our work with refugees.”		
International Rescue Committee	“The mission of the IRC is to help people whose lives and livelihoods are shattered by conflict and disaster to survive, recover and gain control of their future.”	New York City	13,400 (in 2016 alone)
US Committee for Refugees and Immigrants	“To protect the rights and address the needs of persons in forced or voluntary migration worldwide and support their transition to a dignified life.”	Arlington, Virginia	N/A
Lutheran Immigration and Refugee Services	“As a witness to God’s love for all people, we stand with and advocate for migrants and refugees, transforming communities through ministries of service and justice.”	Baltimore, Maryland	More than 13,000 (in 2016)
United States Conference of Catholic Bishops	“In partnership with its affiliates, USCCB/MRS resettles approximately 30% of the refugees that arrive in the U.S. each year. The Catholic refugee resettlement network includes over 100 diocesan offices across the country and in Guam and Puerto Rico.”	Washington, D.C.	Approx. 30% of the yearly arrivals in the U.S.

World Relief Corporation	World Relief is committed to helping refugees and immigrants from all countries resettle and rebuild their lives.”	Baltimore, Maryland	N/A
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Table 2 VOLAGs, quotes taken directly from each VOLAGs website

Considering the admissions and resettlement process, it is evident that nongovernmental organizations play an integral role in the refugee resettlement process in the U.S. Nawyn points out that NGOs are a “central component to refugee resettlement in the United States” and that “states and international governing bodies that assist and resettle refugees do so by funneling funds through NGOs” (Nawyn, 2006, p. 1509). Regardless, the major resettlement efforts take place at the local level with NGOs providing services to help refugees adjust to their new life in a new culture. For example, local organizations will provide services such as greeting refugees directly at the airport, providing English classes, grocery shopping, applying for social services, job skills training, and even giving classes to prepare for the citizenship exam (Nawyn, 2006, p. 1510).

The current climate for NGOs helping to resettle refugees reflects the current situation regarding the “deterrence paradigm” that has been established within international refugee law. Melonee Douglas describes the current context that NGOs are operating in regarding refugee resettlement: “with global resettlement needs growing and more refugees living outside camps, NGOs are uniquely positioned to identify and interview vulnerable refugees and play a larger role in refugee resettlement” (Douglas, Levitan, & Kiama, 2017, p. 34). Thus, the pressure for these organizations to take action has increased, and in a more competitive environment with less resources. Douglas, Levitan, and Kiama discuss direct referral programs and mentions that the number of NGO programs “either in terms of program location or number of NGOs engaged” “have not increased proportionally to the number of increased demands by resettlement countries

for cases” (Douglas et al., 2017, p. 35). Therefore, there is a clear disconnect between the demand for resettlement services and those organizations who are available to help individuals at the local level.

Cooperation: Public-Private Partnerships

Considering the importance of nongovernmental organizations in the resettlement process, the relationship that an organization has with the government can determine the types of challenges organizations will face in serving the refugee population. As one might expect, government and NGO relationships can often be negative. NGOs must abide by the laws and standards of the states they operate in, which gives those governments a powerful advantage over organizations. States may choose to outlaw specific types of projects or programs in order to manipulate the types of NGOs working in their state. They may also choose to shut down an NGO altogether if they feel that the organization is undermining their power or breaking a law. Regardless of the situation, NGOs will inevitably interact with state governments in some way, at some point (Coston, 1998).

That said, NGOs typically benefit more when they can form good relationships with governments, with the exception of advocacy NGOs that exist to change contextual policies and challenge prevailing government practices. Additionally, development NGOs can stir up controversy based on the projects they choose to pursue. For example, projects that empower women in states where women have few rights, or initiatives to bring about democratic elections in autocratic states. The survival of these NGOs is sometimes dependent upon the support of transnational organizations, which act as a “middle man” between international conventions and NGOs (Zwingel, 2005). For women's rights, in relation to the *Convention on the Elimination of*

All Forms of Discrimination Against Women (CEDAW), NGOs are supported by organizations such as the International Women's Rights Action Watch (IWRAW) and IWRAW Asia Pacific (Zwingel, 2005). As discussed previously, the *United Nations Convention Related to the Status of Refugees* and the *United Nations Declaration of Human Rights* are the international conventions that establish the expected norms for the rights of refugees. Organizations like Amnesty International and Refugee International act as that "middle man" for local NGOs, and work to protect the rights of refugees, as established by those conventions, through these partnerships.

If NGOs are to form beneficial relationships with state governments, then the governments must recognize the need for institutional pluralism, a system of diverse institutions within an institution (Coston, 1998). However, a true partnership can only occur when there is a high degree of "mutuality" between the organizations, meaning that both sides contribute the same amount of authority and the same amount of effort (Brinkerhoff, 2002; Brown & Ashman, 1996; Coston, 1998). There are partnerships in which there will exist an unequal power distribution and some conflict, however this does not indicate a failed relationship (Brown & Ashman, 1996). A successful relationship comes from a maximum amount of benefit to each organization, and a retention of organizational values. It is important that these partnerships only form between organizations with similar core values, otherwise they both risk changes to those core values and the overall identity of the organization, also known as mission shift (Brinkerhoff, 2002; Brown & Ashman, 1996). Further, Jennifer Brinkerhoff notes that partnerships occur mainly because each partner has something unique to offer to the other, otherwise known as "value-added" (Brinkerhoff, 2002, p. 26). When identity is lost, so is the "value-added."

A variety of models have been developed to explain the potential partnerships between NGOs and governments. One such model, developed by Jennifer Brinkerhoff, addresses NGO-government partnerships in a four-square chart based on mutuality and organizational identity.

		Mutuality	
		Low	High
Organizational Identity	High	2 Contracting	1 Partnership
	Low	3 Extension	4 Co-optation & Gradual Absorption

Figure 1: Brinkerhoff's Government-Nonprofit Partnership Framework

These two main “dimensions” of NGO-government arose from Brinkerhoff’s analysis of the literature and personal experience. Brinkerhoff states that while the box may have four distinct categories based on these dimensions (partnership, contracting, extension, and co-optation and gradual absorption), the relationships exist on a spectrum (Brinkerhoff, 2002, p. 22). Each situation is going to be different than the next, and, therefore, each relationship is going to be different. Starting with the ideal relationship, a true partnership exists where there is high mutuality and high identity (mentioned above). In this relationship there is also a mutual amount of dependency, which prevents either side from becoming more powerful than the other, but there is still autonomy on both sides. The next square is contracting, with low mutuality and high identity. This relationship comes about when the more powerful organization, usually

government, seeks out the other as a means to a particular end (i.e. carrying out a specific project), and benefits more from the partnership. The less powerful partner, usually the NGO, still retains their identity in contracting, despite the lack of mutual authority, which does not happen in either extension or co-optation and gradual absorption. In fact, in co-optation and gradual absorption where mutuality is high and identity is low, the exact opposite is true. The power between the two may be more equal here, but the identity is low, to a point where the organizations begin to merge together. When both mutuality and identity are low, as in extension, the less powerful partner exists to do the bidding of the more powerful partner, likely benefitting little. In this way, the less powerful partner becomes an “extension” of the more powerful partner, similar to how an arm is an extension of the body and not its own entity. This model presents a basic guideline for defining NGO-government relationships, but mutuality and identity are not the only factors influencing partnerships.

Another model, developed by Jennifer Coston, also exists on a spectrum – but across eight main categories of relationship: repression, rivalry, competition, contracting, third-party government, cooperation, complementarity, and collaboration (Coston, 1998).

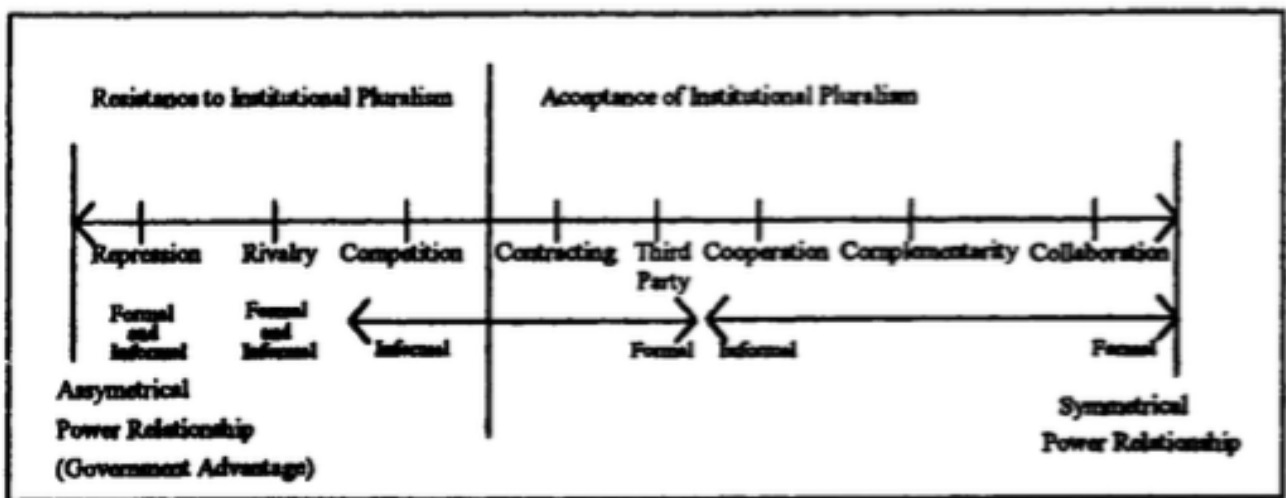


Figure 2: Jennifer Coston's NGO-Government Relationship Model

Coston used several variables in the creation of this spectrum: “government’s resistance or acceptance of institutional pluralism, government- NGO linkage, relative power relationship, degree of formality, favorability of government policy vis-à-vis NGO, and other type-specific characteristics” (Coston, 1998, p. 360). Similar to Brinkerhoff’s model, Coston’s model does not define every NGO-government relationship, but rather provides a guideline for determining the general nature of the relationship.

The categories range from a relationship of mutuality to complete oppression by the government. With repression and rivalry, the government will create formal policies against specific functions that NGOs may perform in order to heavily regulate their normal activities, or they may do so with the intent of shutting down or dissolving the organization altogether, as is the case of repression. Competition is the most neutral relationship on the spectrum, with neither the government nor the organization wishing to work or share resources with the other. There is no direct attack on either’s ability to exist, but the nature of competition eventually favors the stronger of the two. Contracting here is similar to the contracting described in Brinkerhoff’s study in that the NGO is paid to carry out a specific project for the government and has little say about how the project is run. Third-party government is similar to contracting, except that the government is “steering” instead of mandating, and the NGO is “rowing,” which gives them a bit more control over their actions than they would have with contracting (Coston, 1998, p. 369).

At the other end of the spectrum, cooperation, complementarity, and collaboration involve similar themes of information and resources sharing, alongside increasingly more and more deliberation between the two. In Coston’s definition of cooperation, there is joint action in addition to information and resource sharing, but there is still some administrative burden attached to the resources. The NGO is still completely under the control of the government, but

the government understands the necessity of the NGO and policies are more supportive of their efforts. Complementarity moves from an understanding of necessity to a mutual dependency, in which both the government and the NGO need the other to accomplish goals. There is also mutual benefit here, which places the NGO in a more equal position to the government. While cooperation and complementarity involve an increasingly equal relationship, there are still some constraints on the power of the NGO due to the supremacy of the government. Collaboration moves beyond those constraints and forms networks of multiple organizations in one big “coproduction” of like-minded, autonomous organizations (Coston, 1998, p. 374). Here, the NGO and the government are completely equal.

This more-detailed spectrum provides a better guideline for determining the specifics of NGO-government relationships, but neglects the importance of organizational identity, which Brinkerhoff determined was as important to the relationship as mutuality. While both of those models are helpful guides for examining NGO-government relationships, one should not assume that each relationship will fall neatly along either spectrum. The interactions between an NGO and the government it operates under contain multiple characteristics from more than one category of relationship, rather than just one. Further, it is unrealistic to assume that the conflict-free partnership of collaboration, as defined by Coston, or a true partnership, as defined by Brinkerhoff, can be achieved. In both models, and in general around the world, government has the majority, if not all of the power. Therefore, the relationship between the two is determined by the government's willingness to accept a certain level of autonomy from the NGO(s), which is rare in the majority of states across the globe. Regardless of the challenge, organizations should still strive for a more equal relationship in order to create a more sustainable socio-political environment.

Federal-State Relationship

The current relationship between U.S. federal and state governments is a “cooperative federalism,” in that the state is independent of the federal government, but they are both dependent upon the other for services and resources. The federal government could force the state governments to comply with federal policy, but as Roderick Hills, Jr. states, such force would be “unnecessary, economically inefficient, distributionally unjust, and needlessly destructive of expressive autonomy,” (Hills, 1998, p. 816). It is wiser for the federal government to form “voluntary intergovernmental agreement[s],” in which the federal government retains some supremacy, but utilizes resources to encourage state governments to implement federal policy rather than mandating implementation (Hills, 1998, p. 817). Federal grants-in-aid are the primary tool that the federal government uses to entice state governments to implement certain policies, and, for 2018, the estimated total for these grants is \$703 billion (Dilger, 2017, p. 1).

While the initial relationship between the federal government and the states may have been “dual federalism” in the beginning, the federal government has continuously gained power through the much-desired grant money. In addition to encouraging states to implement federal policies, the grants also carry federal mandates which force the adoption of certain standards upon accepting the grant. Dilger notes that this method of “coercion” through federal mandates aggressively took hold in the late 1960s-early 1970s, which turned the relationship into an appropriately named “coercive federalism” for a time (Dilger, 2017, p. 27). Congress focused more on pushing mandates than it did on addressing national concerns. Some may argue that this is still the state of the relationship between the federal and state governments, especially since federal grants continue to centralize power despite rising conservatism (no “big” government). However, following Hills’s definition, cooperative federalism is essentially compliance through

persuasion instead of force, and Dilger's idea of a "coercive federalism" is still consistent with this.

While both Brinkerhoff's and Coston's models were designed to define NGO-government relationships, the categories are broad enough to accommodate government-government relationships. For the U.S. federal government and its 50 state governments, the relationship is within the first square of Brinkerhoff's model, partnership, where mutuality and identity are both high. Of course, the relationship is not a true partnership; it exists somewhere along the edge of square two, contracting. The grants-in-aid system utilized by the federal government is similar to contracting, except that both sides benefit almost mutually (the state receives funding and the federal government can implement policies through them), and there is generally high identity for both. If the relationship was still a "dual federalism," the state government would actually benefit more from the relationship than the federal government would, and identity would be at its highest point.

In relation to Coston's model, the relationship between the federal and state governments is most like her definition of cooperation, as one might guess. There is almost mutual benefit in the relationship and the federal government has realized its dependency upon the state governments. However, this is not a complementarity due to the federal government's use of mandates attached to the grants-in-aid, which force the state governments to implement policies in exchange for resources. Complementarity is more likely present in "dual federalism," if there is no competition.

State-local relationship

While the relationships between the federal government and each state government is the same across the U.S., the relationship between the state governments and their local governments varies. David Miller and Raymond Cox III discuss in their book, *Governing the Metropolitan Region: America's New Frontier*, that some states have complete authority over their local governments and some states allow the local governments to decide for themselves how they wish to run their localities (2015). Further, there are two main schools of thought about the relationship between state and local governments: (1) local governments are “creatures of the state” and (2) local governments are “creatures of their citizens” (David Y. Miller & Raymond W. Cox III, 2015, p. 9). Miller and Cox believe that local governments actually operate within a balance between the two, which would be ideal for all parties involved.

Jessica Hennessey belongs to the first school of thought, saying that municipalities became creatures of the state when they started favoring general legislation over specific legislation (2014). In some cases, this change was mandated by state constitutions, but state legislators can adopt general laws without the approval of the municipalities in pursuit of their own self-interests. Hennessey claims that general legislation is more attractive than special legislation because it takes less time and resources to pass, is less likely to overstep state judicial decision-making power, and more likely to pass. Justin Weinstein-Tull makes an argument for the “creatures of the state” school of thought as well, in showing that states have the power to delegate responsibilities to their local governments and will sometimes completely *abdicate* these responsibilities (Weinstein-Tull, 2017). Abdication gives states a chance to evade a federal suit for noncompliance and hide their failure to implement federal law.

VOLAG Relationship

In the process of the U.S. Refugee Resettlement Program, the nine VOLAGs work in cooperation with the federal government in order to facilitate resettlement through local organizations. According to Forrest and Brown, the research is lacking emphasis on the significant role organizations play in this process (2014, p. 10). These national voluntary organizations serve as intermediaries between the State Department and local resettlement organizations, therefore representing the link between admission to the U.S. and the local resettlement process (Forrest & Brown, 2014, p. 14). Since World War II, these organizations have played a significant role in refugee resettlement. The oldest of the organizations is the Hebrew Immigrant Aid Society, which was formed in 1881. Other religious organizations began to emerge in response to religious persecutions, but their services were ultimately opened to all (Forrest & Brown, 2014, p. 14). Ultimately, there are two mechanisms which guide this process. These include individuals' registry for refugee status abroad and the resettlement process in the U.S. The VOLAGs play a critical role in determining where an individual is placed, depending on "finding local sponsors, financial support, human assistance, community cooperation, and/or cooperative local agencies" (Forrest & Brown, 2014, p. 16). Regarding refugee placement, more critical than other factors are the VOLAGs networks of local ecumenical organizations (Forrest & Brown, 2014). This is to say that the VOLAGs relationship both with the federal government as well as local organizations are critical to the process of refugee resettlement.

NGO Sustainability: Strategies for Surviving Hard Times

While the relationship between NGOs and governments can directly impact an NGO's ability to survive, sustainability is equally crucial to the survival of that NGO. There are a multitude of factors that can affect the sustainability. For development organizations, the success of each program is linked to how sustainable it is. One of the keys to successful development is to treat the cause of the problem, not just the so-called "symptoms." However, the sustainability of the organizations themselves is dependent upon the organization's ability to maintain a good structure, a motivating mission, and consistent funding.

As Emmanuel Jean Francois (2014) discusses in Chapter 2 of his book, *Financial Sustainability for Nonprofit Organizations*, the sustainability of nonprofit organizations is linked more to the ability to maintain the organizational mission and staying accountable to stakeholders, than it is to maintaining finances. He claims that for-profit organizations are solely motivated by profit, whereas non-profits have to be careful about the ways in which they receive their funding so that they do not stray from their values or damage their legitimacy. While it may be true that a nonprofit's sustainability is dependent upon its ability to maintain the mission and accountability to stakeholders, it is also equally true that its sustainability is heavily dependent on funding. Without stable funding, services suffer, and in turn the mission and legitimacy do as well. This is because nonprofit organizations rely on funding to provide the services related to their mission.

Maintaining good partnerships can be beneficial for NGOs. In such partnerships, or sometimes even networks, NGOs are able to share resources, information, and responsibility in order to attack a problem as efficiently and effectively as possible. NGOs will often need access to technology, skills, facilities, information, etc. that can only be provided through partnerships

with government organizations (Bebbington & Farrington, 1993, p. 360). In return, NGOs provide these government organizations with an opportunity to delegate or contract out some of their responsibilities (Bebbington & Farrington, 1993).

It is generally found that the more organizations in a network, and *the more diverse those organizations are*, the better. L. David Brown and Darcy Ashman (1996, p. 1470) found that networks with the highest “support for sustainability” contained some combination of NGOs, governmental organizations (GOs), and grassroots organizations (GROs), while the lowest support came in the form of single partnerships or no partners at all. Networks can also be more effective than individual NGOs, because network members can leverage their relationships with other actors to garner access to more resources (Bebbington & Farrington, 1993). Along these lines, social capital among organizations is cited as an important factor related to organizational growth and sustainability. This means that there has to be “cooperative social problem solving, effective government, and rapid economic development” (Brown & Ashman, 1996, p. 1470). The need for “effective government” links back to the earlier discussion of NGO-government partnerships, indicating that these relationships are important for sustainability.

However, creating sustainable organizational dynamics among refugee resettlement organizations is different. In order to enhance sustainability among these types of organizations stability of funding streams and beneficial NGO-government relationships are essential. The latter is especially true of refugee resettlement NGOs in the US since they are primarily funded by the government and have a strict set of rules and standards to adhere to. Therefore, the idea of creating networks may not be as effective in this context as it is in development. Further, there are no direct “causes” and “symptoms” to this issue. Refugees flow into the US for a multitude of reasons, less so now with the executive order, and there is little resettlement NGOs can do

about that issue. Of course they can advocate for international action and put pressure on the government to take a stance against injustices, but these are small steps. Their main purpose is to continue resettling the incoming refugees, even if it does seem like a never-ending issue.

Sustainable Funding

Sustainable funding practices and fostering organizational sustainability are critical aspects of nonprofit administration. In the U.S. context, this is arguably the most important concept in the nonprofit sector. According to Thomas Fox,

“...money is the principal determinant of the size of U.S. NGOs. Not surprisingly the biggest and most stable organizations - like CARE and World Vision - are those which have a firm, private base of voluntary contributions from individuals...they, collectively, are more reliable and constant than government or corporations usually are.” (1987, p. 12)

The notoriety of these organizations has contributed to their growth and stability by attracting more donors. The same thing happens when an organization is endorsed by a celebrity or noted figure, and for organizations that champion popular causes, an effect called “fad” funding (Froelich, 1999, p. 251). This of course drains funding away from smaller organizations, which can be detrimental to an organization that relies heavily upon donations. Due to the volatility of donor funding, NGOs have started to steer away from donor-dominated funding and towards an increase in government funding. Many NGOs rely on government funding for over half of their budget, and some small NGOs have relied on government funding for their entire budget (Lipsky & Smith, 1989). Donations and grant money may be a lucrative funding option, but government funding is far more stable in comparison.

One issue with government funding is that there can be some loss of NGO identity, which can in turn affect the organizational mission. Funding typically comes with some stipulations on

how it can be used and what standards must be maintained within the organization in order to keep that funding. Through these strict regulations, the government can actually change the internal structure of the NGO enough to make it look more like a public sector organization than a private sector one. Alan Fowler notes, "...as a rule of thumb, the greater the amount of paper required to obtain a grant, the higher the administrative burden," and government grants typically come with a hefty amount of "paper" (1997, p. 131). These grants require frequent reports and monitoring to ensure that the NGO is using the funds for the exact reason that they were provided for and nothing else. There is a significant amount of extra time and effort necessary to meet these standards, and the resulting administrative structure lacks the autonomy that NGOs typically have (Froelich, 1999). As a result, relationships resemble a contracting relationship. This can cause concerns that the government is becoming too involved in private affairs, which is a large topic of controversy (Drabek, 1987; Fowler, 1997; Fox, 1987; Froelich, 1999; Kingma, 1993; Lipsky & Smith, 1989).

Another issue is the sudden cuts to funding that can occur. Thomas Fox blames these cuts on "fickleness" and "current pressure on the US budget (Fox, 1987, p. 13). That is true that certain pressures may arise that cut the budget (like economic downturns), but "fickleness" is a little more difficult to determine. If he intended to point towards certain politics-based decisions, then this "fickleness" might apply to the cut in refugee resettlement funding as a result of the lower refugee cap. But that is just conjecture.

All of these different ideas for funding come together into one idea: NGOs should develop a diverse funding plan. There are so many risks involved in each type of funding along with the many different benefits of each, so it appears logical to adopt some mixture of a few different types. Bruce Kingma applied financial planning theory to this situation by stating that

organization managers should become “portfolio managers” (1993). In this strategy, the managers would put together the ideal “risk/revenue package” of different funding sources after weighing all the risks and benefits (Kingma, 1993, p. 109). While this may be a little advanced for small NGOs, Alan Fowler put forth a similar concept in a simpler form, suggesting that NGOs might benefit from funding each project differently (1997). The only issue with this idea is that it would not be sustainable for the organization overall.

Organizational Mission and Mission Drift

Organizational mission is a vital part of a nonprofit's identity. The mission guides the actions and decisions of administrators. In uncertain financial environments or trying times, missions can be challenged due to a need to secure funding sources. Matthew Sanders describes the challenge of a nonprofit organization to balance the conflicting tensions of their social missions and surviving in a market economy (2015). As these entities are “positioned between the market and the state”, they strive to function as independent bodies and secure enough resources to fulfill their missions (Sanders, 2015, p. 206). Due to their unique role, nonprofit organizations must deal with this market-mission tension – “especially those experiencing resource shortages and competitive pressures” (Sanders, 2015, p. 206). Therefore, these organizations are encouraged to adopt business-like practices which can stand in contraction to their purpose or challenge their direction. As a result, nonprofits must redefine the concept of what it means to be business-like in their own terms (Sanders, 2015, p. 219).

Despite the challenges of maintaining organizational mission in a market economy, this same purpose can be a source of innovation and help an organization to survive. The findings of a study by Robert McDonald reveal that a “clear, motivating organizational mission helps an

organization to focus on innovations that will support that mission” (2007, p. 256). In this way, the mission can actually be a strength in surviving a challenging environment and balancing the market-mission tension. McDonald explains that while organizational mission can be a source of innovation, innovation is vital to the continued success of an organization (McDonald, 2007, p. 258). Being able to adapt to difficult situations is critical for any type of organization or enterprise, especially those in the third sector.

Networks are an influential factor in regards to the mission and direction of an organization. A study by Koch, Galaskiewicz, and Pierson examines the natural systems approach to organizational mission. They explain that recent research emphasizes the notion that nonprofits are not closed systems which are so tightly bound to their missions, but instead “open systems embedded in their external environment via social networks that enable and constrain action” (Koch, Galaskiewicz, & Pierson, 2015, p. 511). In this way, organizations with similar missions influence one another. Their study concluded that while organizational mission was not completely dependent on donative transfers or government funding, the activities and missions of partner organizations influenced changes in their own mission statements (Koch et al., 2015, p. 532).

Chapter III: Methodology and Data Collection

Procedure

This mixed-methods study will consist of budget analyses and interviews. There will be two phases of data collection: the first will be quantitative and the second will be qualitative. While recent research refers to this style as *mixed methods*, other labels include *integrating*, *synthesis*, *qualitative and quantitative methods*, *multimethod*, and *mixed methodology* (Creswell, 2014, p. 266). The use of mixed methods serves to compensate for the weaknesses of each qualitative and quantitative methodologies on their own (Creswell, 2014, p. 266). Therefore, in order to fully understand the situation for local resettlement organizations, we felt it was necessary to both evaluate their financial statements and speak directly with public administrators who are involved in the resettlement process (both in the public and nonprofit fields). In addition, it seemed more appropriate to research the financial statements on our own rather than discuss this directly with the organizations due to the fact that it is a sensitive area. There has been a rise in the use of mixed-methods study in certain areas, including those relevant to our study regarding federal funding initiatives (Creswell, 2014, p. 266). Our research is based in grounded theory, as it is exploratory in nature and we are attempting to understand the situation as it is unfolding.

Sample

The organizations included in the study will be those four resettlement NGOs located in the WNY area. These organizations include the International Institute of Buffalo, Jewish Family

Services of Buffalo & Erie County, Journey's End Refugee Services, Catholic Charities (of Buffalo). We also spoke with a former resettlement agency employee and a USCIS employee.

The International Institute of Buffalo (IIB) began its journey as an aid program for immigrant and refugee women. It was founded in 1918 by the local chapter of the Young Women's Christian Association (YWCA) in response to a growing population of immigrants after World War I (International Institute of Buffalo, 2017). It wasn't until 1934 that IIB would include men and children in their services (International Institute of Buffalo, 2017). IIB currently employs forty people and operates on a budget of more than \$3.5 million. As for the services they offer:

“The Institute offers integration, refugee resettlement and employment programs; provides services to survivors of domestic violence and human trafficking; offers translation and interpretation services to break down barriers; presents global education programs for students, adults and businesses; and hosts international visitors.” (International Institute of Buffalo, 2017)

Journey's End began sometime in the late 1970s, after the brutal Cambodian genocide under Pol Pot and the Khmer Rouge (Journey's End Refugee Services, 2018). The founder, Phyllis Tompkins, began the organization to aid the nearly 150,000 Cambodian refugees pouring into the U.S. It began as merely a resource-gathering movement within her church congregation, and then later expanded to include other congregations, eventually merging with two other FBOs, Church World Service and Episcopal Migration Ministries (Journey's End Refugee Services, 2018). In addition to refugee resettlement services, Journey's End also offers education, employment, interpreting, and immigration legal services. According to their website, Journey's End resettles about 300-400 refugees every year (Journey's End Refugee Services, 2018).

Catholic Charities of Buffalo was founded in 1923 as a member agency of Catholic Charities USA (Catholic Charities, 2017a). Their 61 facilities serve all of Western New York (WNY), an area made up of eight counties: Allegany, Erie (which contains the City of Buffalo), Cattaraugus, Chautauqua, Genesee, Niagara, Orleans, and Wyoming. Catholic Charities is a Better Business Bureau Accredited Charity, a Charity Navigator “Four Star Charity”, and received a four-year accreditation from the Council on Accreditation in 2015 (Catholic Charities, 2017a). The numerous services that Catholic Charities provides cover almost every area of community and individual needs. These services include,

“...comprehensive counseling services for all ages, basic emergency assistance and referrals, child and adult mental health and chemical dependency treatment, educational and job readiness programs, older adult services, parish outreach and advocacy, marriage counseling, foster care and adoption services, immigration and refugee assistance and a variety of programs that address prevention and treatment of a number of family issues.” (Catholic Charities, 2017a)

Catholic Charities resettles refugees through the United States Conference of Catholic Bishops/Migration Refugee Services and provides basic needs (food, clothing, housing, etc.), as well as language services (Catholic Charities, 2017b). They are also an affiliate of the Catholic Legal Immigration Network (CLINIC) and a Board of Immigration Appeals (BIA) recognized agency (Catholic Charities, 2017b).

Jewish Family Services of Buffalo & Erie County (JFS) is the oldest of the four resettlement agencies in Buffalo, having provided services to the Buffalo area since 1862 (Jewish Family Services). Their services include mental/behavioral health services, care coordination, career/job development, immigrant and refugee services, the WNY Center for Survivors of Torture, and mental health first aid (Jewish Family Services). While JFS has been aiding refugees and immigrants for some time, they became the “lead regional agency helping to

resettle Jews from the former Soviet Union to Western New York” in the 1980s (Jewish Family Services).

Phase 1: Quantitative Research

We studied the budgets and backgrounds of the resettlement organizations to give us a better idea of the context of the situation in Buffalo. Utilizing Guidestar, we analyzed the Form 990 for 2014-2016 from the four organizations to determine the major sources of funding for each one. Guidestar is a database for nonprofit organization information in the U.S. We downloaded the Form 990s for the four resettlement agencies on April 25, 2017.

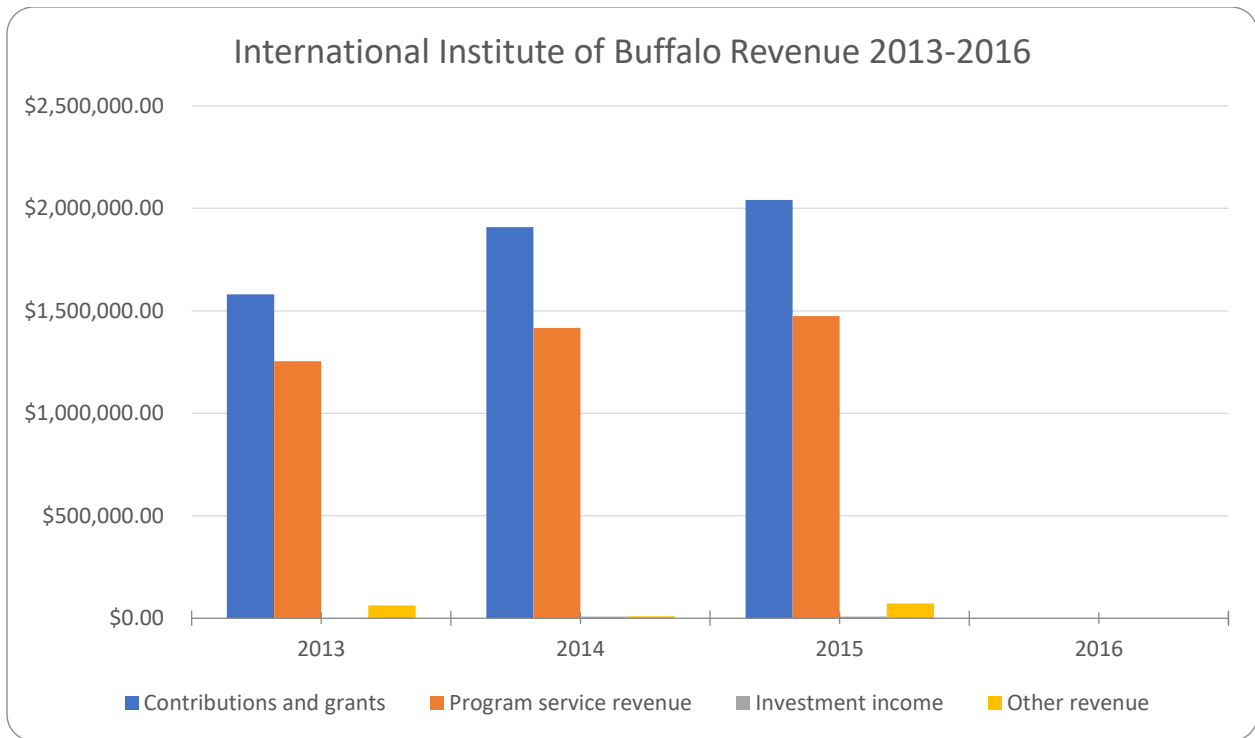
Lines eight through twelve of the Form 990 document the revenue and lines thirteen through eighteen document the expenses. Line nineteen documents the revenues minus the expenses, which is essentially the profit that the organization makes. Then lines twenty through twenty-one document the total assets and liabilities, and the net assets after subtracting the liabilities from the assets. For further investigation, page nine (the detailed statement of revenue) and page ten (the detailed statement of functional expenses) were analyzed for trends. Also, page eleven (the detailed balance sheet) was examined for additional factors influencing the financial stability of the organization.

Data Collection

International Institute

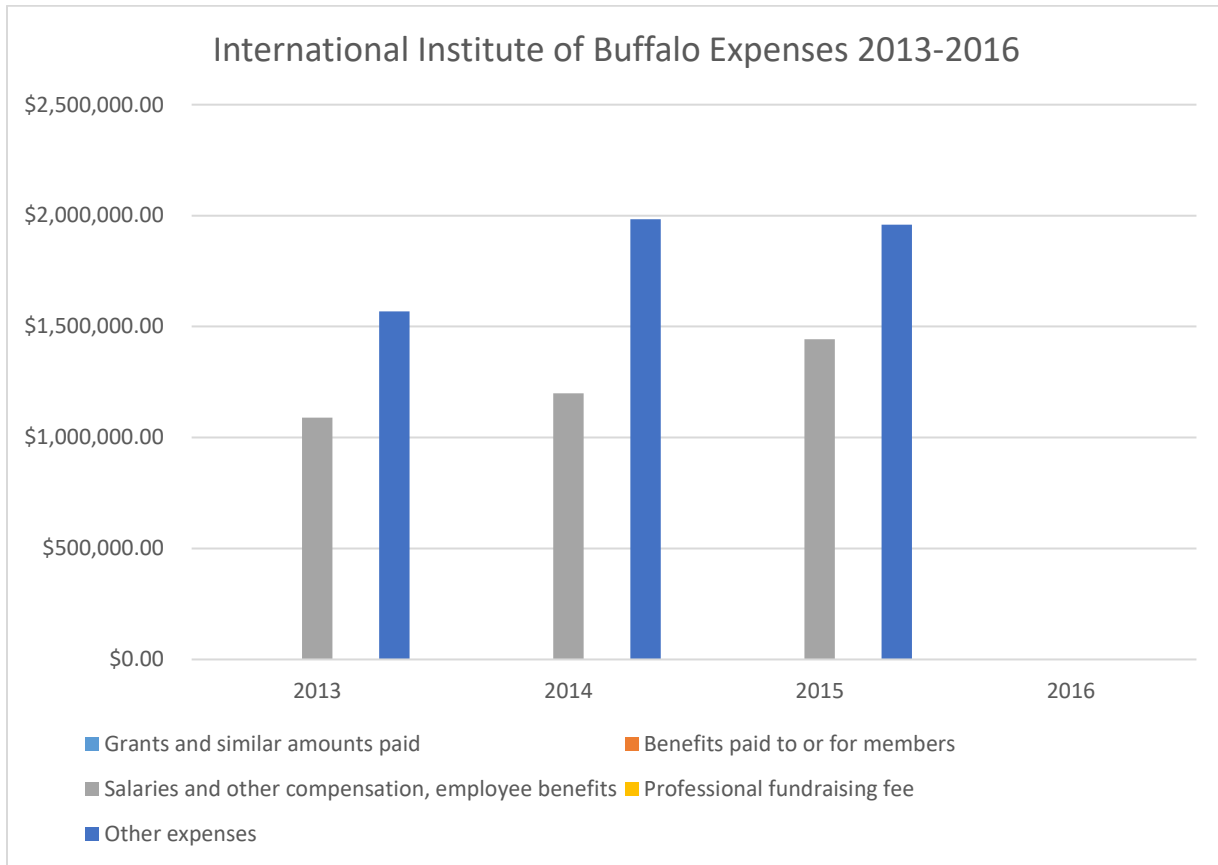
IIB did not have financial information available for 2016, so the dataset only contains the years 2013-2015. Over these three years, IIB was most reliant upon contributions and grants for funding, which accounted for about 55-57% of their revenue. In 2013 the total in contributions

and grants was \$1,579,713, in 2014 the total was \$1,908,605, and in 2015 the total was \$2,040,901. The second largest source of revenue for IIB came from program service revenue, which accounted for about 41-43% of the total revenue. In 2013 the total program service revenue was \$1,254,098, in 2014 the total was \$1,417,276, and in 2015 the total was \$1,474,293. Investment income was insignificant in comparison to the other two sources of revenue, accounting for less than 1% of revenue over the three years. In 2013 the total of investment income was \$1,488, in 2014 the total was \$8,931, and in 2015 the total was \$8,334. Other revenue fluctuated, accounting for about 2% in 2013, less than 1% in 2014, and back up to 2% in 2015. The totals per year were \$63,547 in 2013, \$9,423 in 2014, and \$72,281 in 2015. The total revenue for IIB increased 24% from 2013-2016, with \$2,898,806 in 2013, \$3,344,235 in 2014, and \$3,595,809 in 2015. IIB's total revenue increased from 2013-2016, with \$2,898,806 in 2013, \$3,344,235 in 2014, and \$3,595,809 in 2015.

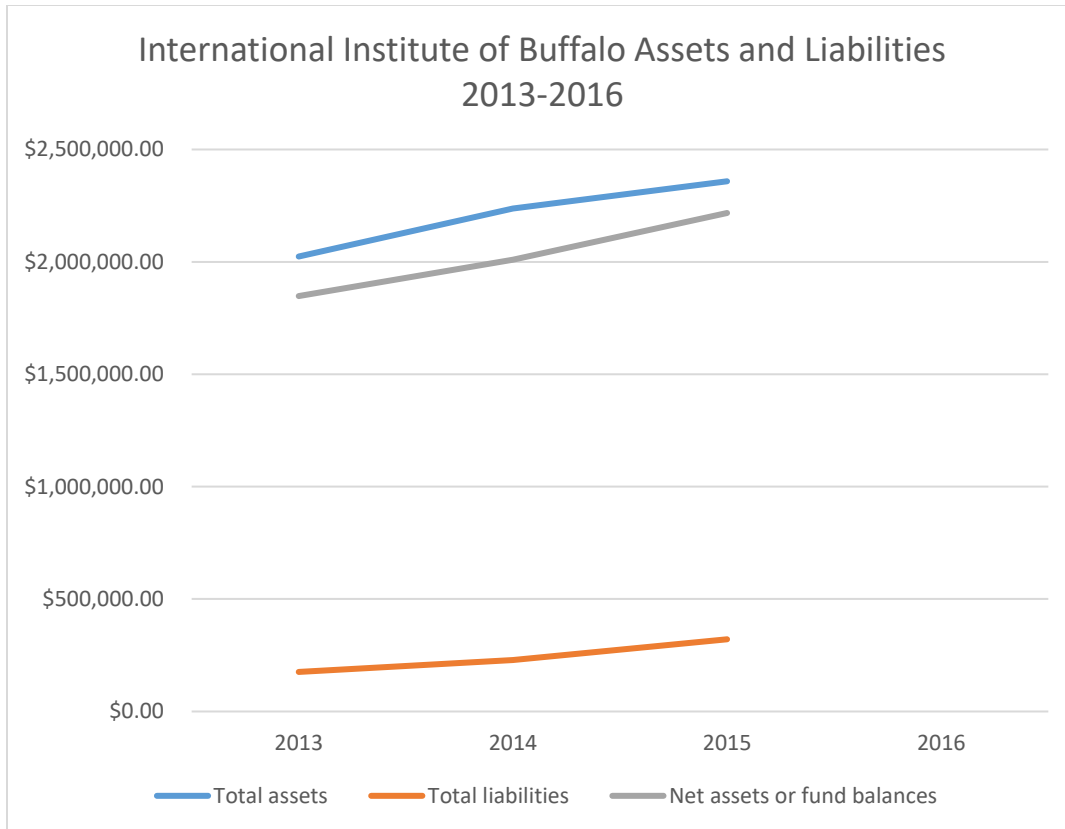


Based on the Form 990’s categories of expenses, IIB had only two areas of spending between 2013-2016: Salaries and other compensation/employee benefits, and other expenses. Other expenses were IIB’s largest expense, accounting for about 58-62% of the total expenses over those three years, with some fluctuation. In 2013 the total of other expenses was \$1,567,931, in 2014 the total was \$1,983,974, and in 2015 the total was \$1,958,702. The other major area of expense, salaries and other compensation/employee benefits, accounted for about 38-42% of the total expenses, also with fluctuation. In 2013 the total in this category was \$1,090,249, in 2014 the total was \$1,199,190, and in 2015 the total was \$ 1,433,398. IIB did not spend any of their 2013-2016 budgets on the other three categories from the Form 990, grants and similar amounts paid, benefits paid to or for members, and professional fundraising fees. The

total expenses for IIB increased from 2013-2016, with \$2,658,180 in 2013, \$3,183,164 in 2014, and \$3,402,100 in 2015.



Both the total assets and total liabilities of the International Institute of Buffalo increased from 2013-2015. In 2013 the total assets were \$2,023,789, in 2014 they were \$2,238,012, and in 2015 they were \$2,358,435. The total liabilities in 2013 were \$175,826, in 2014 they were \$228,761, and in 2015 they were \$321,026. The net assets also increased accordingly during this time. In 2013 they were \$1,847,963, in 2014 they were \$2,009,251, and in 2015 they were \$2,217,409.



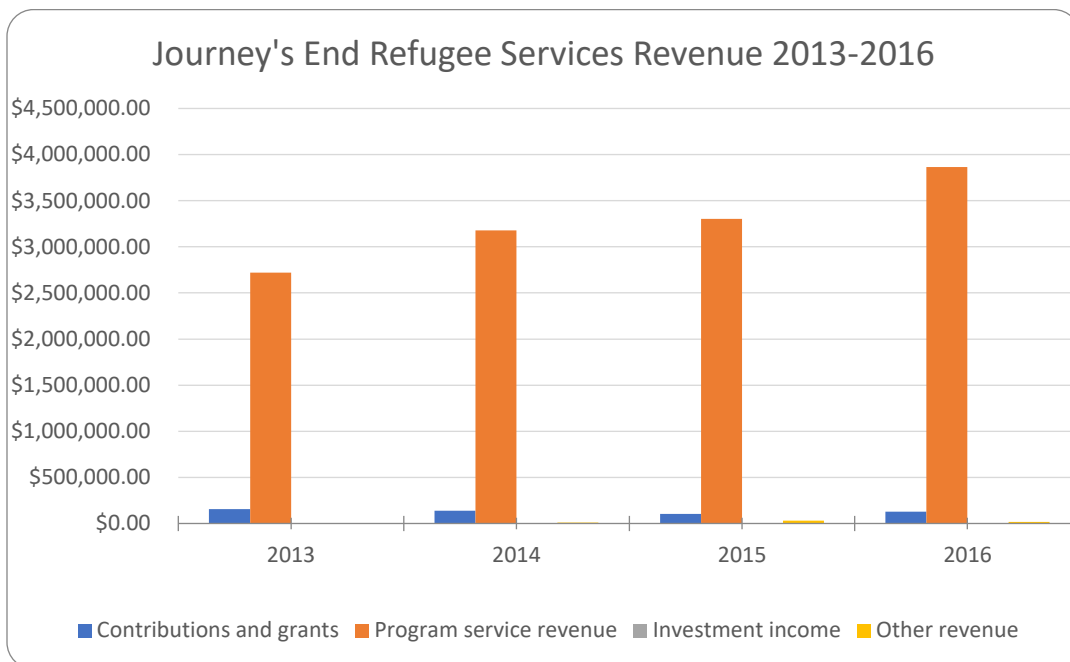
(Internal Revenue Service, 2013, 2014b, 2015b)

Journey’s End

From 2013-2016, Journey’s End was most reliant upon program service revenue to support its budget, which accounted for about 94-96% of their total revenue over the four years. In 2013 the total they received from program service revenue was \$2,721,475, in 2014 the total was \$3,177,557, in 2015 the total was \$3,304,591, and in 2016 the total was \$3,866,622.

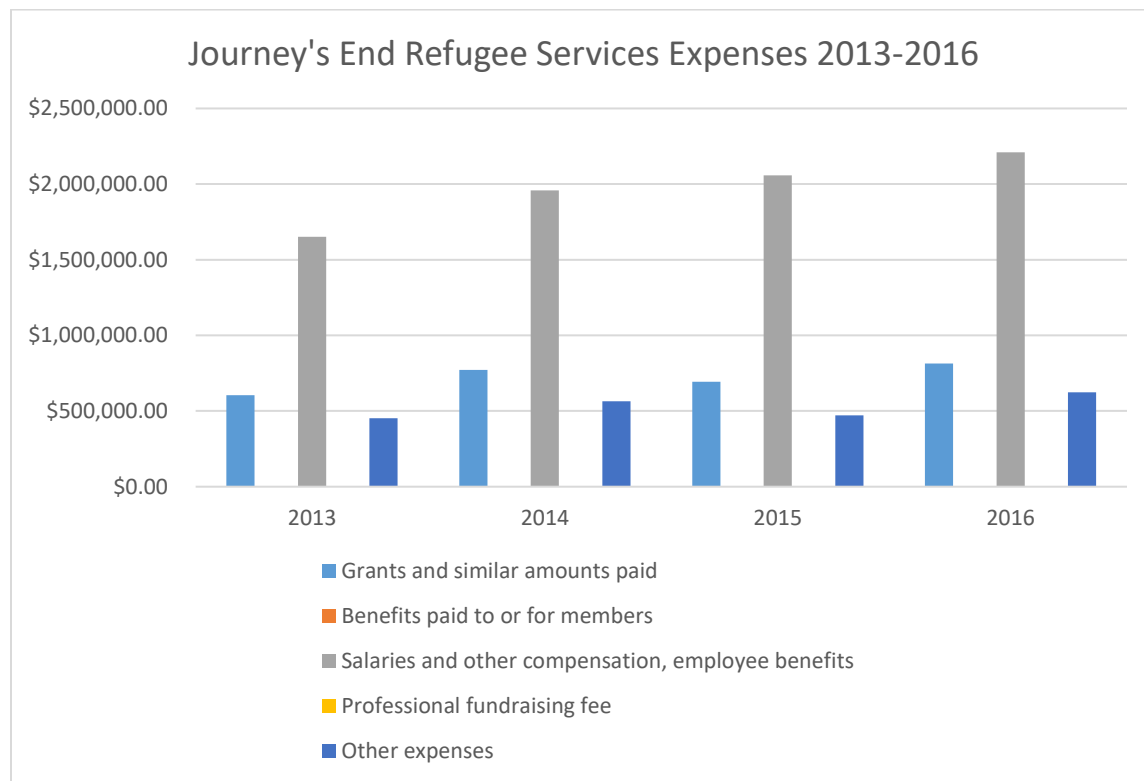
Contributions and grants accounted for a smaller portion of the total revenue, providing 6% in 2013 and decreasing to 3% of the total revenue by 2016. In 2013 the total revenue from contributions and grants was \$156,292, in 2014 the total was \$138,549, in 2015 the total was \$102,787, and in 2016 the total was \$127, 419. Other revenue provided an even smaller portion over the four years, accounting for about 1% or less of the total revenue with an increase in 2015.

In 2013 the total in other revenue was \$4,903, in 2014 the total was \$9,993, in 2015 the total was \$32,744, and in 2016 the total was \$17,910. The last category, investment income, only provided revenue to IIB in 2013, with \$76.00, which accounts for less than 1% of the total revenue. The total revenue for Journey’s End increased from 2013-2016, with \$2,882,746 in 2013, \$3,326,099 in 2014, \$3,440,122 in 2015, and \$4,011,951 in 2016.



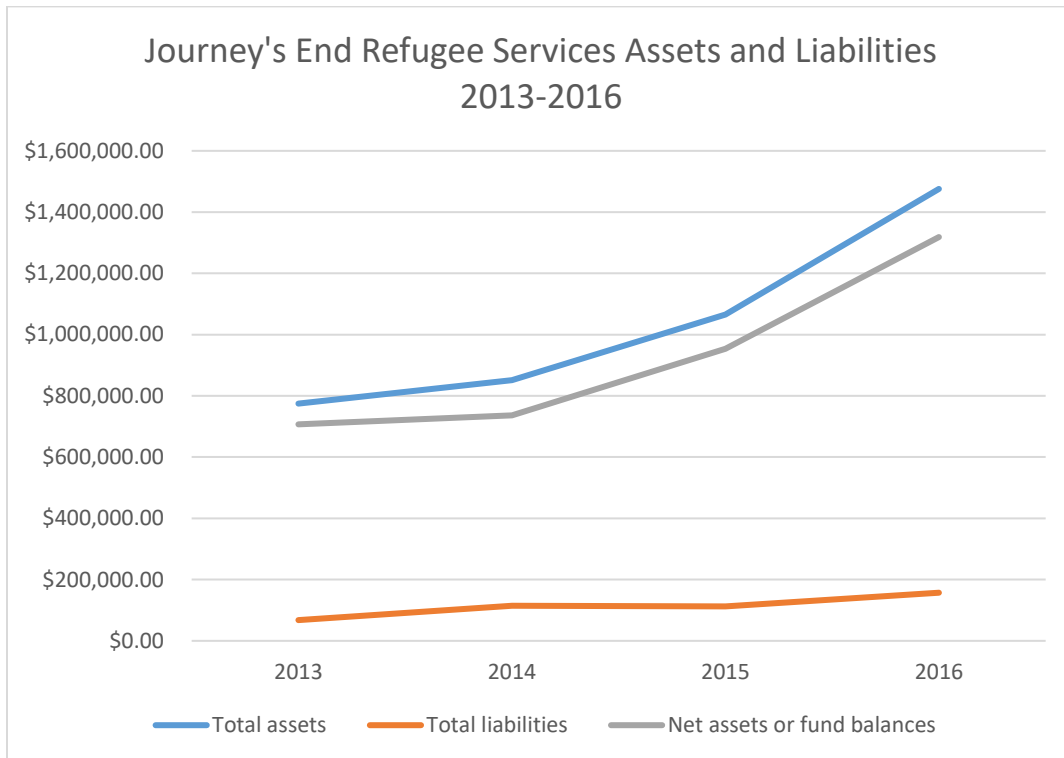
Journey’s End spent the majority of its budget on salaries and other compensation/employee benefits in 2013-2016, which accounted for about 59-64% of the total expenses, with some fluctuation. In 2013 the total in this category was \$1,652,454, in 2014 the total was \$1,959,025, in 2015 the total was \$2,058,285, and in 2016 the total was \$2,210,023. The second largest expense over the four years was in grants and similar amounts paid, which accounted for about 21-24% of the total expenses. In 2013 the total of grants and similar amount paid was \$605,349, in 2014 the total was \$722,768, in 2015 the total was \$693,400, and in 2016

the total was \$813,481. Other expenses was the only other category that Journey’s End spent its budget on, accounting for about 15-17% of the total expenses. In 2013 the total of other expenses was \$452,928, in 2014 the total was \$565,424, in 2015 the total was \$470,444, and in 2016 the total was \$623,769. Journey’s End did not spend any of their 2013-2016 budgets on the other two categories, benefits paid to or for members and personal fundraising fees. The total expenses for Journey’s End increased from 2013-2014, then decreased in 2015, and increased again in 2016. In 2013 total of expenses was \$2,710,731, in 2014 the total was \$3,297,217, in 2015 the total was \$3,222,129, and in 2016 the total was \$3,647,723.



From 2013-2016, the total assets for Journey’s End increased while the total liabilities fluctuated. In 2013 the total assets were \$774,653, in 2014 they were \$850,725, in 2015 they were \$1,065,957, and in 2016 they were \$1,475,631. In 2013 the total liabilities were \$67,733, in

2014 they were \$114,923, in 2015 they were \$112,162, and in 2016 they rose to \$157,158. The net assets for the organization steadily increased during this period. In 2013 they were \$706,920, in 2014 they were \$735,802, in 2015 they were \$953,795, and in 2016 they were \$1,318,473.

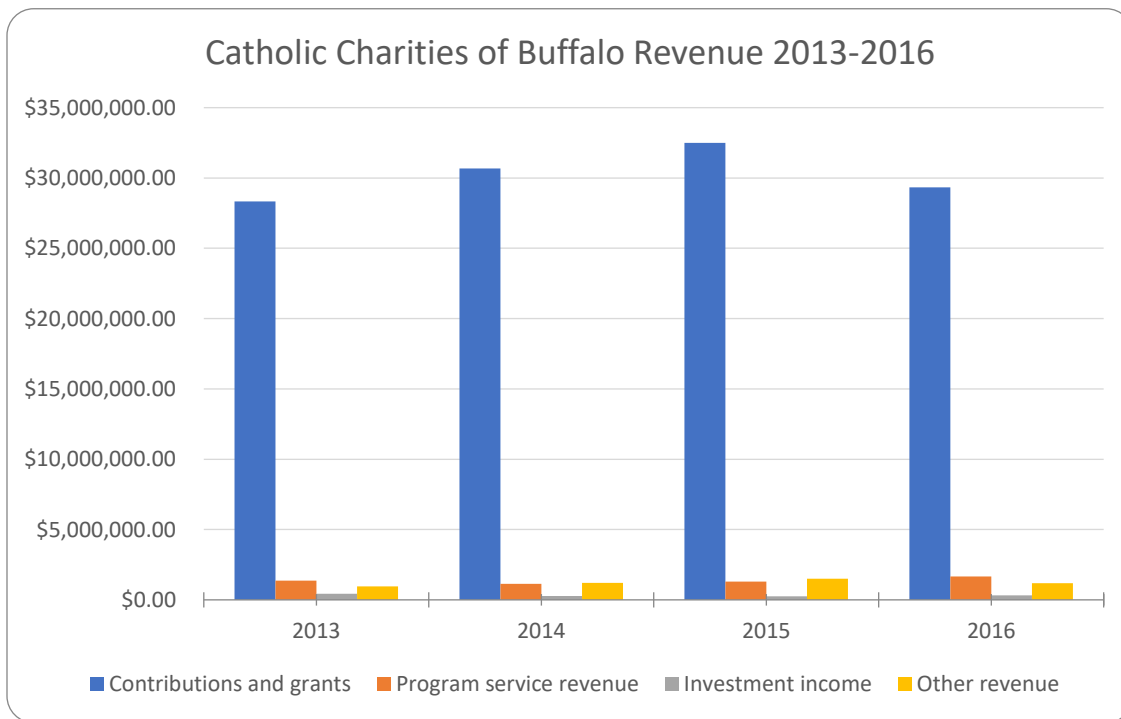


(Internal Revenue Service, 2014d, 2015d, 2016c)

Catholic Charities

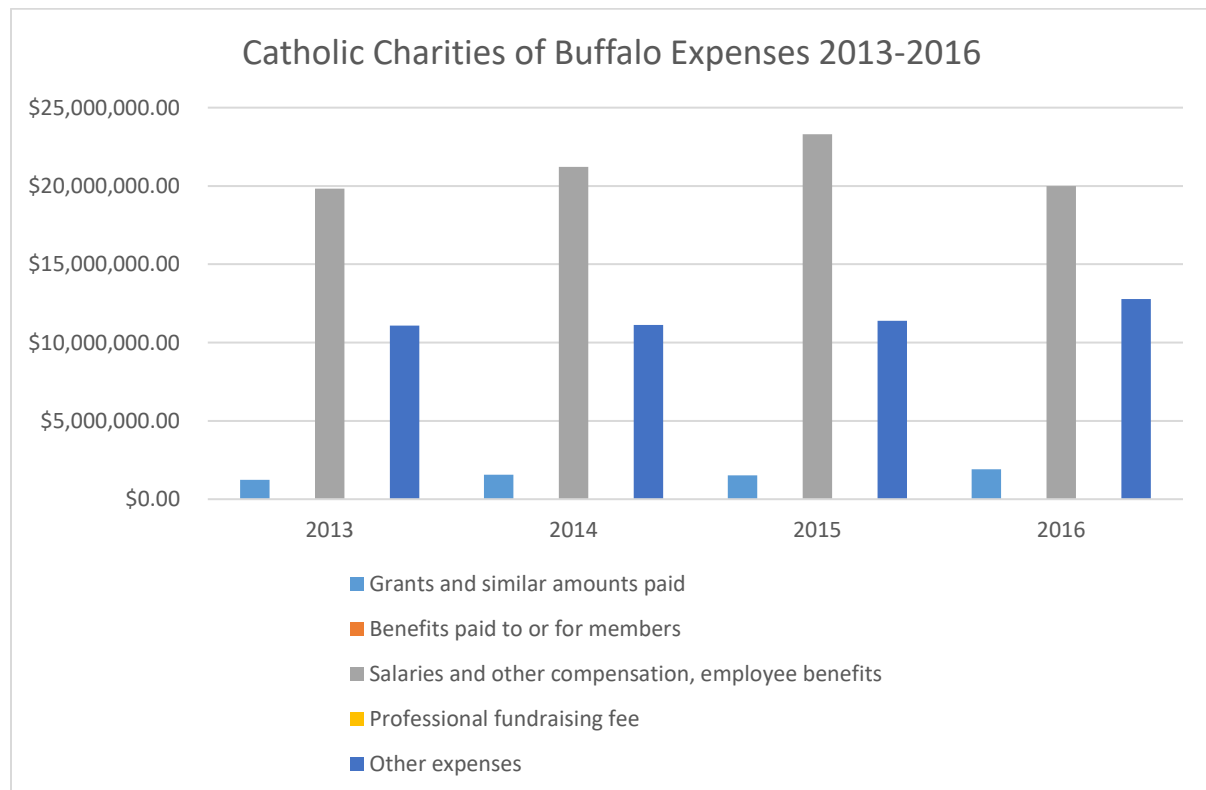
From 2013-2016, Catholic Charities was most reliant on contributions and grants to support its budget, which accounted for about 90%-92% of their total revenue throughout the four years. In 2013, they received \$28,330,517 from contributions and grants, in 2014 they received \$30,665,377, in 2015 they received \$32,491,099, and in 2016 they received \$29,333,828. Program service revenue accounted for the next largest portion of their total

revenue, ranging from 3%-5% from 2013-2016. In 2013 they received \$1,377,342, in 2014 they received \$1,129,248, in 2015 \$1,294,610, and in 2016 \$1,663,030. Other revenue and investment income accounted for a less significant combined 4%-5% over the four years. In 2013, investment income was \$423,555, in 2014 it was \$266,037, in 2015 it was \$251,473, and in 2016 it was \$318,318. Lastly, other revenue accounted for \$956,889 in 2013, \$1,218,480 in 2014, \$1,510,278 in 2015, and \$1,188,382 in 2016. The total revenue for Catholic Charities did not follow a linear growth over the four years with \$31,088,303 in 2013, \$33,279,142 in 2014, \$35,547,460 in 2015, and finally \$32,503,558 in 2016.

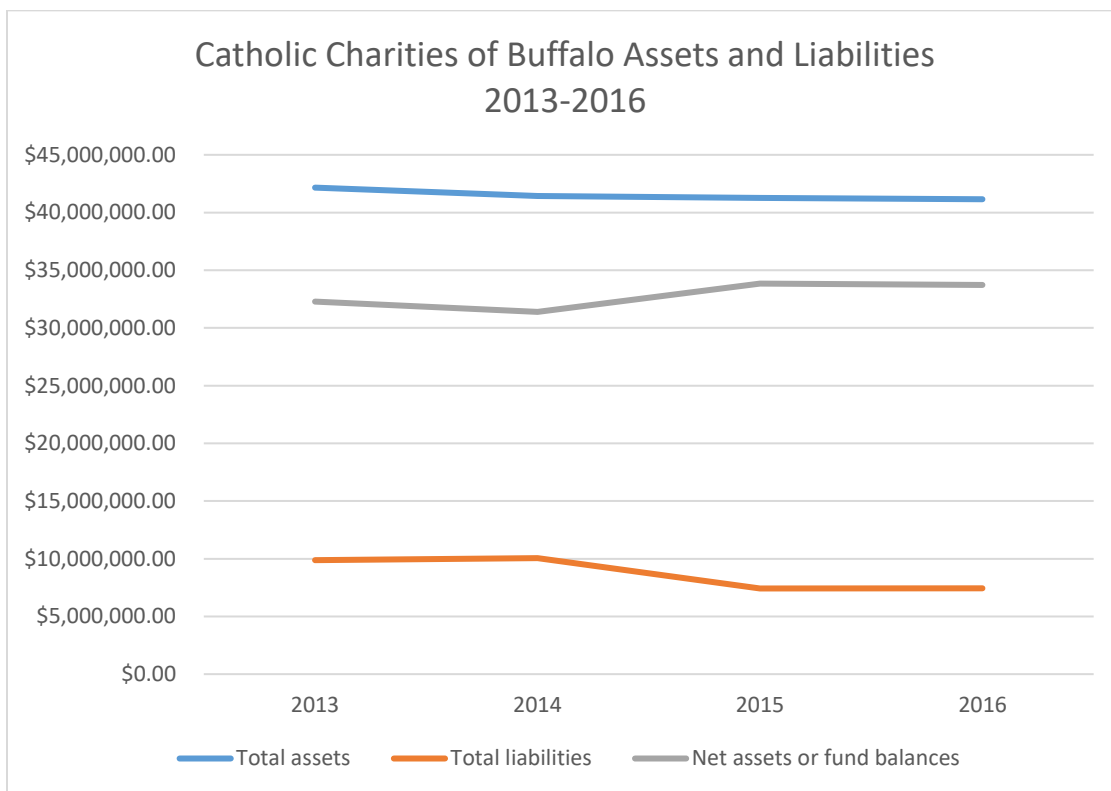


The majority of Catholic Charities budget was spent on salaries and other compensations/benefits for employees from 2013-2016, accounting for 58%-64% over the four

years. In 2013 they spent \$19,829,185, in 2014 \$21,216,300, in 2015 \$23,295,470 and in 2016 \$19,982,873. The second largest expense for Catholic Charities was other expenses, ranging from 32%-37% over the four-year period. In 2013 this total was \$11,076,712, in 2014 \$11,114,712, in 2015 \$11,388,606, and in 2016 \$12,782,133. The only other category that the organization spent its budget on was grants and similar amounts paid, accounting for 4%-5% from 2013-2016. In 2013 they spent \$1,237,796, in 2014 \$1,561,551, in 2015 \$1,526,214, and in 2016 \$1,903,831. Catholic Charities did not spend money on the other categories of benefits to members or professional fundraising from 2013-2016. The total expenses for the organization increased overall until 2016. In 2013 the total was \$32,143,693, in 2014 \$33,892,563, in 2015 \$36,210,290, and in 2016 decreased to \$34,668,837.



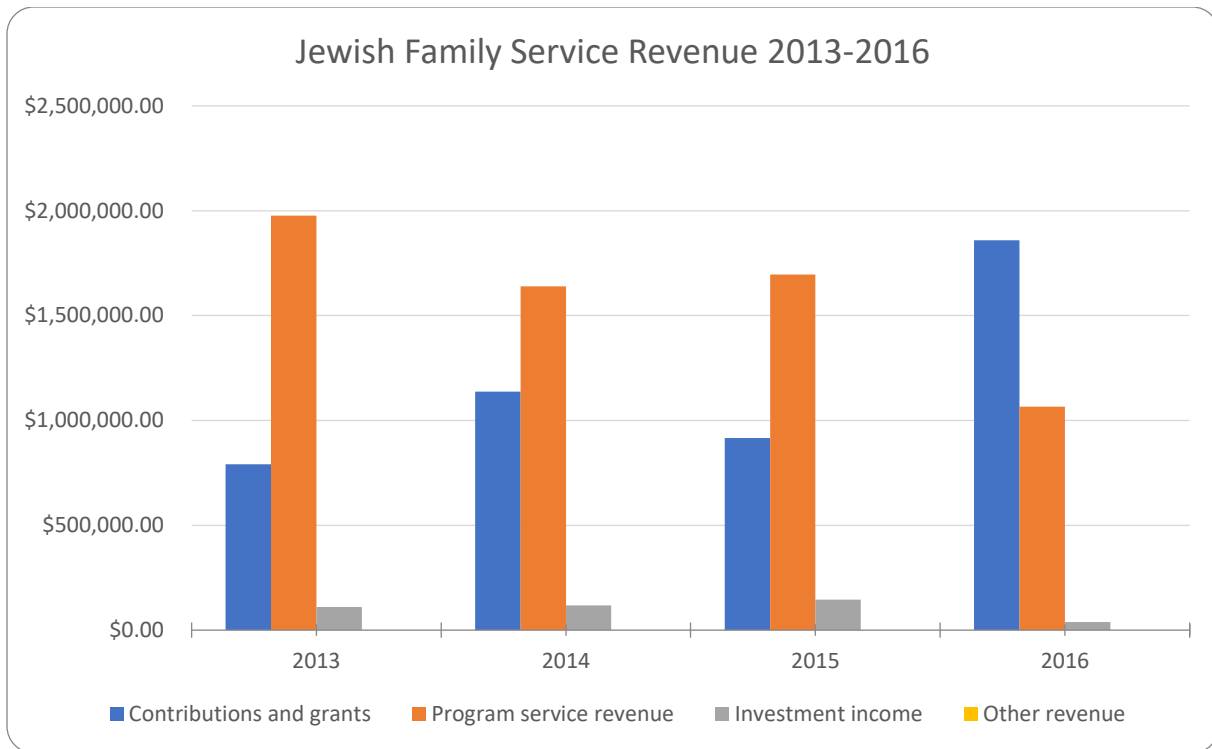
The total assets for Catholic Charities decreased from 2013-2016, while the total liabilities fluctuated. In 2013 the total assets were \$42,157,355, in 2014 they were \$41,443,989, in 2015 they were \$41,263,290, and in 2016 they were \$41,149,814. In 2013 the total liabilities were \$9,870,749, in 2014 they were \$10,053,581, in 2015 they were \$7,423,027, and in 2016 they were \$7,430,431. The net assets for the organization fluctuated during this period. In 2013 they were \$32,286,606, in 2014 they were \$31,390,408, in 2015 they were \$33,840,263, and in 2016 they were \$33,719,383.



(Internal Revenue Service, 2014a, 2015a, 2016a)

Jewish Family Services

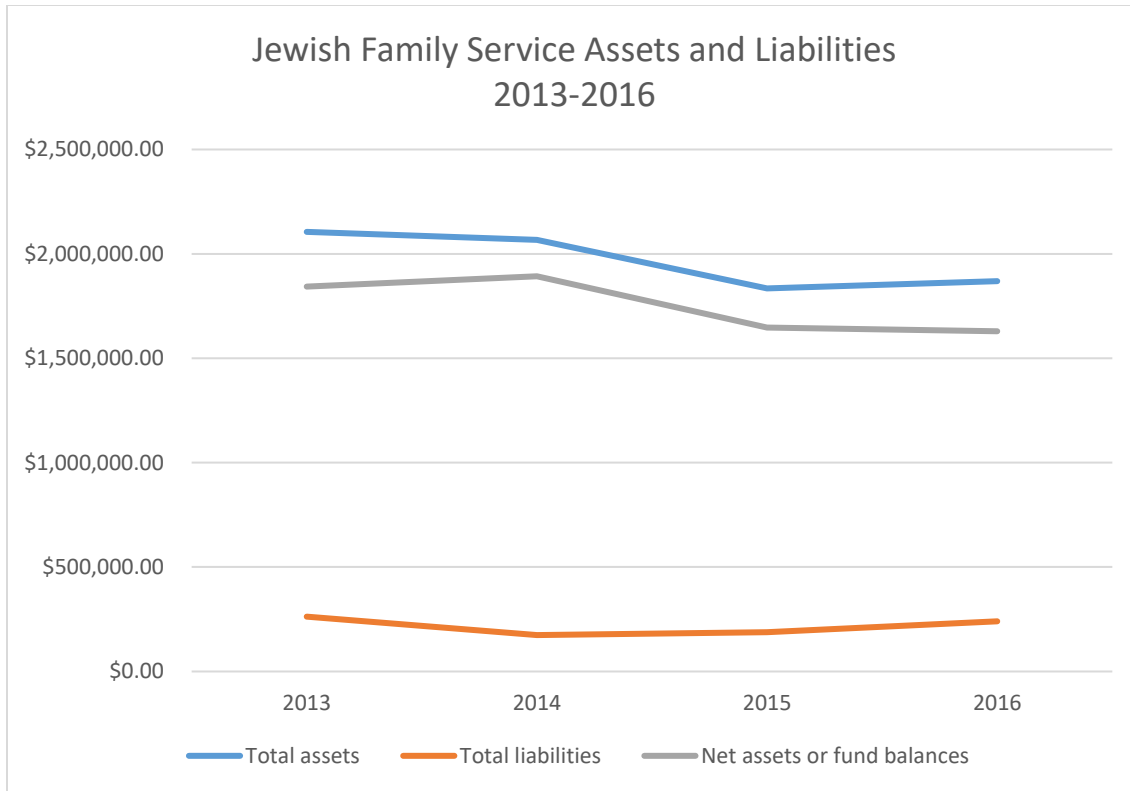
Jewish Family Services received the majority of their revenue from program service revenue in the period between 2013-2016, but this percentage fluctuated considerably from 36%-69%. In 2013 program service revenue was \$1,976,987, in 2014 it was \$1,640,111, in 2015 \$1,695,367, and in 2016 \$1,066,363. The second largest portion of revenue for Jewish Family Services came from contributions and grants, which also varied significantly, accounting for 27%-63% of the total. In 2013 it was \$791,427, in 2014 \$1,137,815, in 2015 \$916,693, and in 2016 \$1,859,496. The only other source of revenue came from investment income, which made up a less considerable 1%-4% throughout the four years. In 2013 this was \$110,364, in 2014 \$118,654, in 2015 \$146,093, and in 2016 \$38,036. Jewish Family Services did not derive any of their budget from "other revenue". The total revenue of the organization increased within the four-year period, with some fluctuation. In 2013 the total was \$2,878,778, in 2014 \$2,896,580, in 2015 \$2,758,153, and finally in 2016 \$2,963,895.



The greatest expense for Jewish Family Services from 2013-2016 was salaries and other compensations/employee benefits, accounting for 63%-72% throughout the four years. In 2013 this cost was \$1,917,232, in 2014 \$1,906,450, in 2015 \$2,088,282, and in 2016 went down to \$1,878,280. The second largest and only other expense for the organization is other expenses, which accounts for 28%-37% during the four years. In 2013 other expenses were \$742,040, in 2014 \$918,993, in 2015 \$799,475, and in 2016 jumped up to \$1,109,646.



Both the total assets and total liabilities for Jewish Family Services ultimately decreased from 2013-2016. In 2013 the total assets were \$2,105,323, in 2014 they were \$2,067,114, in 2015 they were \$1,834,652, and in 2016 they were \$1,868,888. The total liabilities were \$262,485 in 2013, \$174,352 in 2014, \$187,914 in 2015, and \$239,494 in 2016. The net assets of the organization decreased by the end of the four-year period. In 2013 they were \$1,842,838, in 2014 they were \$1,892,762, in 2015 \$1,646,738, and in 2016 \$1,629,394.



(Internal Revenue Service, 2014c, 2015c, 2016b)

New York State Empowering Refugees Program

Due to the shortage of funding coming from the federal government, New York State allotted \$2 million in state funding to “ensure NY refugee resettlement agencies can continue to provide services in the wake of the Trump administration refugee ban” (Assemblymember Sean Ryan's Office, 2017). Because Upstate New York resettles 94% of the refugees in the state, Erie County received \$681,980 of this total. New York State Assemblymembers Sean Ryan and Crystal People-Stokes met with local resettlement administrators to announce the allocations for each organization, which were based on the number of refugees they served the previous year. The CEO/Executive Director of each organization expressed their gratitude for the funding and their intention to use the money to continue serving local refugee populations. These funds were

intended to compensate for the loss in federal funding, which is directly tied to the

Local Resettlement Organization	Allocation
Catholic Charities	\$257,855
Journey’s End Refugee Services	\$207,450
International Institute of Buffalo	\$121,109
Jewish Family Services	\$99,566

Table 3: NYSERP Organization Allocations, (Assemblymember Sean Ryan's Office, 2017)

number of refugees received by each organization.

Federal Funding

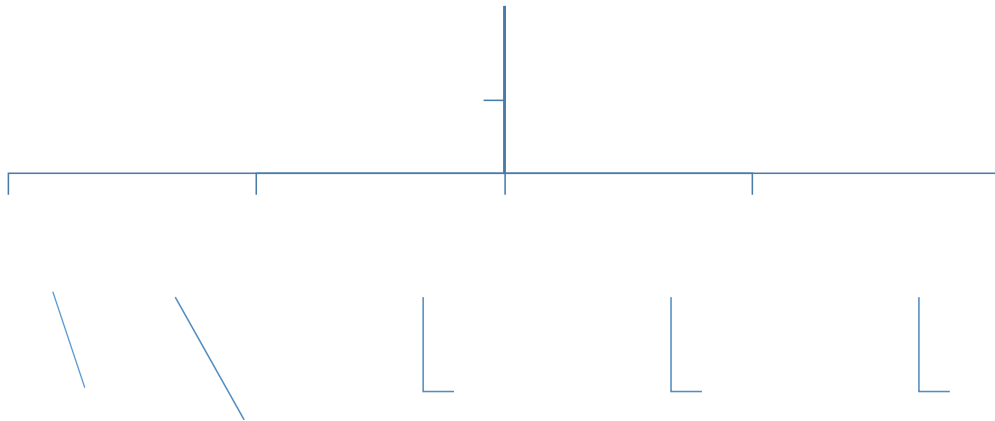


Figure 3: Funding Flow Chart, (Office of Refugee Resettlement, 2018)

The above figure illustrates the flow of funding from the federal government down to local organizations. The Department of Health and Human Services, through the Office of Refugee Resettlement, provides funding to the nine VOLAGs. In turn, these organizations allocate funding to local refugee resettlement organizations so that they can help resettle and provide services for local refugee populations. One such way in which they do so is the Matching Grant Program, which “helps selected enrollees attain economic self-sufficiency through the provision of comprehensive case management and services leading to employment within 120 to 180 days after the date of eligibility for the program” (Office of Refugee Resettlement, 2018). The Office of Refugee Resettlement website provides data for fiscal year 2012-2013 in regards to how much money VOLAGs provided to their corresponding local resettlement organizations for this program.

Local Organization	VOLAG	Money Allocated FY 2012-13
Journey’s End	Church World Service,	\$132,000
	Episcopal Migration Ministries	\$154,000
International Institute	United States Committee for Refugees and Immigrants	\$132,000
Catholic Charities	United States Conference of Catholic Bishops	\$30,800
Jewish Family Services	Hebrew Immigrant Aid Society	\$110,000

Table 4: VOLAG Matching Grant Program (Office of Refugee Resettlement, 2018)

Under this program, the federal and match funds are determined on a per capita basis, but the spending of funds is not. For every dollar raised by the VOLAG, the federal government grants \$2 dollars – allowing a maximum of \$2,200 per enrollee of federal dollars (Office of Refugee Resettlement, 2018).

Separate from the Matching Grant Program is the money that local resettlement organizations receive from the Office of Refugee Resettlement through the VOLAGs for resettling refugees per capita. This includes \$2,075, of which \$1,125 is to be spent directly on clients within the first 90 days and is received by the organization one-month post-arrival. A minimum of \$925 must be spent on the client of this \$1,125 and the difference between these amounts is referred to as “flex money”. The client must be informed of how the money was spent and sign off on this information.

Phase 2: Qualitative Research

We then reached out to make initial contact to set up interviews with administrators or employees from refugee resettlement organizations in Buffalo. Questions were open-ended and aim to evaluate how resettlement organizations are being impacted by the Executive Order, as well as what techniques they will use to combat loss of funding. Because the study seeks to evaluate the link between organizations and public policy, it requires qualitative methodology. Open-ended questions allowed individuals to describe what their experience has been like since the executive order was issued. Instead of a more quantitative approach where we analyzed strictly numbers and budgets, we chose to assess the situation through a narrative lens. This way, interviewees have the opportunity to describe their situation without restriction.

We contacted interviewees by phone or email initially, and made aware of the general topic of the project. There was not a uniform set of questions, and the discussion was rather open-ended in nature. The following questions were provided as a guideline for the interview:

- *What have the impacts of this been for your staff?*
- *Do you feel that this order serves as an obstacle to your organizational mission?*
- *Has the executive order affected the services your organization provides?*

- *Has it prevented the provision of any services from happening?*
- *Have clients noticed any differences in services or the organization?*
- *Have you had to deny services to clients due to lack of funding?*
- *What are strategies you have used for adjusting to situations like this?*

Data Collection

Interview 1

Our first interview was on Monday, April 2nd at 3:00 pm at Catholic Charities with Volunteer and Donation Coordinator of Immigration and Refugee Resettlement Brittany Snyder. Jessica first contacted Brittany by phone and then set up an interview through email correspondence. She provided Brittany with the questions so that she could prepare herself for the meeting, and be sure that she was comfortable with the topics to be addressed. The aforementioned questions are the ones that were used to guide the discussion. Jessica met with Brittany in her office at Catholic Charities on Herkimer St and the interview lasted for about 45 minutes. During this time Brittany discussed the different impacts the Executive Order had on the Catholic Charities Refugee Resettlement Program. The transcript from the interview is included below (see Appendix) and includes themes such as changes in organizational mission, staffing, and provision of services.

Interview 2

On Monday, April 9th at 5:00pm we spoke with a former employee of a resettlement organization in Buffalo, who we identify as “A”. Not only did they work for one of the organizations, but they actually were resettled as a refugee themselves in Buffalo through that very same organization. Through this discussion, we learned of the precarious situation of resettlement organization employees as a result of the executive order. The interview with “A”

was unique from the others as it was more limited. Because they were let go from the organization immediately following the Executive Order, they did not have much insight as to how the organization was impacted.

Interview 3

We conducted a phone interview with Denise Beehag on Tuesday May 1st at 10:00 am. She is the Director of New American Integration at IIB. The interview was approximately 15 minutes long. We initially contacted Denise through email, and then set a time for the interview. We provided Denise with the interview questions beforehand, so that she could have time to prepare answers and let us know if she was uncomfortable discussing any of the topics. She made no complaints, so we used the full set of questions, along with some follow-up questions to further understanding. We also received permission to use her name in this paper. The interview touched upon themes of staffing, organizational mission, cooperation, and strategic planning.

Interview 4

Our final interview was with Hana Mirach, Director of Resettlement at Journey's End Refugee Services. We contacted Hana prior to the interview via email to let her know the purpose of our study and the interview questions. We met with her at Journey's End on Friday May 11th at 11:00am, and spoke with her for about 20 minutes. Hana corroborated much of what the other two organizations had told us so far, discussing staffing, cooperation, organizational mission, and strategic planning. Hana's interview was more personal in nature, as she informed us she was a refugee from Eritrea herself.

Chapter IV: Discussion of Results

Phase 1: Funding

Our quantitative data collection revealed what sources of funding local resettlement organizations are reliant on and what their greatest expenses are. We were also able to see where they received funding to help them in this challenging time, and found out that the state government was very cooperative with local agencies. By examining the funding that comes from both the state and federal governments, along with the sources of revenue and expenses for each organization, we were better able to understand how vulnerable they are to governmental policy.

Federal Funding

One of our initial assumptions was that local resettlement organizations were at risk from this Executive Order due to federal funding being a considerable source of their revenue. Refugee resettlement organizations receive \$2,075 per person from the federal government through the VOLAGs. This money is given to local agencies one-month post-arrival of the individual. Therefore, without refugees arriving, there is less money flowing into these resettlement organizations from the federal government. The VOLAGs also administer the Matching Grant Program, which provides federal dollars to local agencies corresponding with the amount of money they raise (or receive in donations).

State Funding

New York State provided aid to local resettlement agencies as a response to the Executive Order through the NYSERP. This \$2 million in funding dispersed to local agencies included \$681,980 allocated to Erie County alone. As these numbers were based upon how many refugees each organization had resettled the previous year, we were able to extrapolate which agencies had resettled the most individuals. Catholic Charities received the largest portion (\$257,855) while Jewish Family Services received the least (\$99,566). This state aid revealed the cooperative relationship that local resettlement agencies have with the state government. This relates back to Coston's notion of government recognizing the need for institutional pluralism and the dependency on organizations to provide services where government cannot. However, this aid was temporary, as it was only intended to serve the organizations in this challenging time.

Organizational Revenue

For three of the four resettlement organizations, contributions and grants were a major source of income from 2013-2016 (Journey's End received the majority of its funding from program service fees). Of those three, Catholic Charities was most dependent upon contributions and grants (over 90% of total revenue for all 4 years), almost half of which were government grants (Internal Revenue Service, 2014a, 2015a, 2016a). Catholic Charities does provide a wide variety of services aside from resettling refugees, so it is difficult to determine the total impact of the loss of resettlement specific government grants. However, considering the fact that Catholic Charities is currently operating on a deficit, any loss of funding would be challenging. They do

have about \$30 million in assets as of 2016, but depending on the deficit, there could be too little in liquid assets to cover the gap.

IIB may be less dependent upon contributions and grant money for revenue than Catholic Charities (about 55% of total revenue), but of that total, government grants were the largest source of revenue (about 80%) (Internal Revenue Service, 2013, 2014b, 2015b). Considering the services IIB offers and the heavier focus on refugee resettlement, loss of government grant money due to the refugee cap would be a significant stress on their budget. Unless IIB can find a way to increase revenue from program service fees or fundraising, they will have to rely on their assets. When analyzing the Form 990s for 2013-2015, we found that the total in government grant money for each year was more than the total in savings, and we can extrapolate from this that the assets may not be enough to cover the deficit in the case of a drop in government grant funding (Internal Revenue Service, 2013, 2014b, 2015b).

JFS received the majority of its revenue from program service fees in 2013, but by 2016 the majority of revenue was from contributions and grants. In fact, from 2015 to 2016, the total revenue from government grants doubled (Internal Revenue Service, 2014c, 2015c, 2016b). We can assume that this increase in government grants was pre-planned, since there is an application process and wait time for all grants, and also because program service revenue ceased from two areas between 2015 and 2016 (Internal Revenue Service, 2014c, 2015c, 2016b). We cannot be certain that this indicates that these programs were cut, only that the revenue generated from them ceased. While JFS has many other services aside from refugee resettlement, like Catholic Charities, this switch from program service revenue to government grants may exacerbate the hardships they will face from the decrease in incoming refugees.

Journey's End, the only organization out of the four that receives minimal funding from grants and contributions, is more reliant upon program service revenue. In fact, from 2013-2016, Journey's End documented no revenue from government grants (Internal Revenue Service, 2014d, 2015d, 2016c). This is confusing considering that it appears that the other three organizations documented the money for refugee resettlement as government grants. Journey's End seems to have this money documented as contract service revenue, which is the majority of their income (about 96%) (Internal Revenue Service, 2014d, 2015d, 2016c). Knowing that refugee resettlement is the main service that they offer (aside from education, immigration legal services, interpretation, and employment services), a steep decline in incoming refugees would have a significant negative effect on their revenue. Journey's End receives less than 1% in contributions (likely from individual donations) and other income, and, like IIB, their assets would not be able to cover a deficit in the case of severe funding loss (total assets are half of the total revenue, with only 100k in savings after 2016, see Appendix) (Internal Revenue Service, 2014d, 2015d, 2016c).

While relying almost entirely on program service revenue (as Journey's End does) leaves an organization vulnerable to fluctuation in clientele, receiving a majority of funding from government grants leaves organizations open to heavy administrative burdens. As research shows, government grants are a more reliable source of funding than donations and program revenue because clientele can vary greatly from year to year and few donors commit to consistent and regular contributions. There is also the phenomenon of "fad funding," in which people may initially donate to refugee resettlement organizations in support after the executive order, but will eventually forget or move on to other causes. However, as Fowler noted, government grants come with a great amount of "paper," which forces compliance with

government mandates from organizations in order to receive the grant. Such compliance often pulls organizations away from their original mission in order to pursue funding. Oftentimes, organizations will begin to spend more time and energy in other programs to give them a better chance of receiving certain government grants. Despite this shift, it is not necessarily mission drift if they are still serving the community they set out to serve. In reality, shifting focus is more of a “goal shift” under the same umbrella of the original mission.

Expenses

In such a situation, when loss of revenue occurs with little time for reaction, cuts to expenses have to be made. Staffing often sees the first cuts in times of trouble like this. As we can see from the Form 990s, Journey's End, Catholic Charities, and JFS report salaries and other compensation/employee benefits as their primary expense, and IIB reports this as their second largest expense. Aside from Catholic Charities, staffing for the organizations is small (Catholic Charities reported 602 employed staff in 2014, 563 in 2015, and 630 in 2016, see Appendix) (Internal Revenue Service, 2014a, 2015a, 2016a). Of course, the large difference in staff size is due to the multitude of different services offered by Catholic Charities in comparison to mainly immigrant and refugee focused services of the other organizations, but this shows that cutting staff may not have as significant an impact on reducing expenses for Catholic Charities than cutting staff would for the other organizations. For IIB, their primary expense is “other expenses,” which, according to the Form 990s detailed expense sheet, is mostly used for interpreting and translation and grant expenses (see Appendix) (Internal Revenue Service, 2013, 2014b, 2015b).

Phase 2: Interviews

Our qualitative data collection provided insight through personal accounts into how local resettlement organizations are handling a lack of funding and great uncertainty due to President Trump's Executive Order 13780. In our interviews with local resettlement agency employees, we discussed key themes of the impact of the Executive Order on Resettlement Organizations. These included: change in organizational mission, staffing changes, differences in service provision, target clientele, cooperation between organizations, and changes in governmental policy. By assessing our data collection in this way we were able to categorize the impacts and evaluate the situation in a more tangible way.

Mission Drift

The organizations we interviewed did not experience mission drift exactly, but instead shifted their focus to servicing those who had already been resettled. In our first interview, Brittany explained that Catholic Charities had to refocus their services to those resettled individuals and families, including making house visits and providing educational services. She informed us that the organization had averaged resettling about 300-400 refugees annually, peaking at 500 in 2016 in the last year of the Obama administration. However, she recalled that last year (2017) only 270 individuals were resettled by Catholic Charities. Even more impressive, only "a handful" (about 20) were resettled so far in 2018 (B. Snyder, personal communication, April 2, 2018). Similarly, Denise Beehag told us that as the International Institute was receiving less individuals because of the Executive Order and therefore had to focus on other services. Denise did add that the Institute was established before the Refugee Act of 1980, and has always existed to serve the "foreign-born" population (D. Beehag, personal

communication, May 1, 2018). Therefore, their mission encompasses more than only resettling refugees. Similarly, Hana discussed with us that the organizational mission was not changed as they are “still able to serve refugees in Buffalo”, and that this service is now able to surpass the first 90 days of resettlement (H. Mirach, personal communication, May 11, 2018).

Our interviews revealed that the missions of these organizations were truly innovative in nature, as the research suggests nonprofit missions ought to be. Because the organizations offer a variety of services aside from resettlement, they utilized other funding sources to focus on these departments and remain sustainable.

Service Provision

Our interviews did not indicate that certain service provision was prevented, but instead that certain services became less necessary as the target clientele changed. While we expected that budget cuts would inhibit the organizations from being able to provide certain services because of expense, the reality was that the Executive Order lessened the flow of individuals in need of resettlement services. Brittany from Catholic Charities explained that without people arriving, there was a need to focus on serving resettled populations. She did mention that Catholic Charities was forced to close their on-site health clinic, and cited this as a “sad situation” (B. Snyder, personal communication, April 2, 2018). Hana explained to us that “somehow this order allowed (them) more time to provide more services” in the sense that grant money allowed for them to serve the refugee population for a longer period of time (H. Mirach, personal communication, May 11, 2018). In this way, they increased their post-resettlement service provision.

While the Executive Order did alter the service provision of the resettlement agencies to an extent, it also revealed their adaptability. While nonprofits struggle to operate in a market-

economy, they must rely on the innovativeness of their missions. It was clear from these interviews that the missions of resettlement organizations are adaptable enough that they can provide services to either resettle individuals, or service already settled populations. This puts them at an advantage in a difficult situation where they see a steep drop in their “target clientele” and are forced to refocus their efforts in different areas.

Staffing

Staffing was one of the most significant changes mentioned in all three interviews. This was especially tangible from our interview with “A”, as they were immediately laid off following the issuance of the Executive Order. “A” also commented that friends of theirs from other agencies also lost their jobs during the time right after (“A”, personal communication, April 9, 2018). We heard similar accounts from Brittany and Denise, as they both mentioned that staff was cut as an immediate response to learning about the lowering of refugee admissions. Brittany recalled that two part-time case manager assistants were let go first, and that two full-time employees were relocated to other parts of the organization. It was clear to these organizations that less staff would be necessary due to less arrivals of individuals to resettle. Hana recalled that Journey’s End thankfully did not have to lay anyone off, as most left on their own to find other opportunities or were able to be moved to other departments. She told us that thanks to a cross-training policy for all employees at the organization, they are able to maintain staff by using them in other areas. She also added that two staff members were able to relocate in the organization due to the NYSERP grant from the state (H. Mirach, personal communication, May 11, 2018). Staffing was a factor that was consistent across organizations due to the fact that in one way or another, all of them did lose staff.

Cooperation and Relationships

The relationships between local resettlement organizations were relevant in the interviews, as well as their relationship with government. There was a great amount of cooperation between the local resettlement organizations, as both Brittany and Denise mentioned that the heads of the organizations have been meeting regularly since the Executive Order came out. These meetings involve ways to strategize and remain sustainable as a group, mainly through cooperation. Denise mentioned to us that the International Institute does share a collaborative employment grant with the other agencies, as they all do provide employment training services (D. Beehag, personal communication, May 1, 2018). Hana also reinforced the cooperation between local organizations in her interview, stating that “(we) are in collaboration mode”. She explained that in the past there was more competition, “but now it is about doing what is best for the refugees” (H. Mirach, personal communication, May 11, 2018). She expressed that there is no desire to duplicate services, and if one organization has an expertise in a particular area (i.e. torture survivors, domestic violence), they will send clients there for help.

Before data collection, we anticipated to find a more repressive relationship between government and the local resettlement organizations. While we did find that the Executive Order had tangible effects for these organizations, they were not directly prevented from operating or providing services. The relationship that local organizations had with state government proved to be a very cooperative one, as the state donated \$2 million dollars to resettlement agencies. Denise Beehag went so far as to comment that “Sean Ryan is (our) hero”, and that “(we) are very grateful to live in a state where our elected officials support the work that we do”, expressing the gratitude of the International Institute for the NYSERP funding (D. Beehag, personal communication, May 1, 2018).

Governmental Policy

The significant impact that public policy has on resettlement organizations was clear in the interviews. Both Brittany and Denise revealed that the uncertainty regarding refugee policy, and the swift nature with which it was changing, created a lot of chaos and uncertainty in turn for the organizations. Brittany commented that clients felt this as well, especially in the few months immediately after the Executive Order was issued (B. Snyder, personal communication, April 2, 2018). Denise mentioned that they were unable to create a specific plan due to the uncertainty of the governmental policy saying it had been the greatest challenge (D. Beehag, personal communication, May 1, 2018). Hearing from “A” that he was contacted and let go by his supervisor right after the policy change was evidence not only of the impact policy has on organizations, but also on individuals and communities. He commented to us that it was “a scary time” for the refugee community, and that many were feeling uncertain (“A”, personal communication, April 9, 2018). Hana corroborated the sentiments of Denise and Brittany in that she was extremely grateful for the help from the state, which she claims saved the organization. She also agrees that this executive policy did result in chaos as Journey’s End had hired more staff the previous year to accommodate the increased numbers of refugees they had resettled (H. Mirach, personal communication, May 11, 2018). Consequently, this just resulted in more people having to leave following the issue of the Executive Order.

Chapter V: Conclusions, Major Findings, and Future Research

After collecting and evaluating data through both interviews and assessments of financials, the impacts of the Executive Order on local resettlement organizations were apparent. We learned that the agencies indeed lost staff and were sometimes forced to alter service provision. However, we also learned that these local resettlement organizations we spoke with were strategizing and cooperating with one another in order to remain sustainable. This was possibly the most significant discovery, as it was not what we were expecting to hear from organizations. The fact that they cooperated so heavily in order to navigate the funding challenges and remain sustainable as a group was interesting. One assumption that was corroborated by our data collection was the fact that some organizations would have a more difficult time holding onto staff immediately following budget cuts, while other organizations would more easily retain staff due to the simple fact that they might have more employment opportunities internally. Furthermore, there are challenges to relying on government grant funding when federal policies shift. Just as well, there are challenges to relying on program service revenue when clientele shrinks due to changing federal policies. Non-profit organizations need to find innovative ways to obtain different grants or seek different clientele to make up for the loss of funding while still remaining within the scope of their original mission.

Aside from the immediate challenges and hardships facing the resettlement organizations, there will be long-term effects. There is a strong possibility that the smaller organizations, especially those with a main focus on resettlement, may have to discontinue resettlement services. In fact, towards the end of our research we discovered that projections for 2018 are as low as 20,000 refugees (Robbins & Jordan, 2018). If the number of incoming refugees does decrease as dramatically as predicted, some of the organizations may have to alter their missions

or even close their doors. This would have a negative impact on Buffalo's diverse community due to the fact that many of its residents rely upon these resettlement organizations for their numerous services – such as translation and interpretation, legal services, education services, and employment services. Further, the coming change of administration has the potential to raise the cap once again, as this policy is subject to political changes. If the resettlement organizations are still in operation at that time, it is likely that they will not have the capacity to take on a new wave of refugees.

Our research did face challenges and limitations, including a lack of access to organizations. Because of the great interest in refugee resettlement in Buffalo combined with the uncertain climate employees are working in, we found that it was challenging to reach them in order to set up the interviews. Therefore, continued research would include speaking with all four organizations (including Jewish Family Services). In addition to adding this last resettlement organization, it would also be advantageous to speak with representatives from the VOLAGs to better understand how they connect with both the federal government and local networks of organizations. Finally, other public officials – like those from the Office of New Americans or Assemblyman Sean Ryan or Assemblywoman Crystal People-Stokes – from the Buffalo community would be useful to gain a more complete local perspective.

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Appendix A Interview Transcripts

Figure A: Interview transcript with Brittany Snyder

- *What year did you start resettling refugees?*
“The organization was founded in 1923, and started resettling that same year.”
- *How many refugees have you resettled in recent years?*
“We average between 300-400, and in 2016 the numbers peaked at 500 probably as an effort of the Obama administration to push more through before the change of administration. Last year less than 270 were resettled by Catholic Charities, and this year only a handful of people have been resettled so far (about 20). (Yes) I would consider this a result of the Executive Order.”
- *What have the impacts of this been for your staff?*
“Cutting staff was an immediate impact. First, case manager assistants were let go (2 individuals who were part-time). Next, we moved to full time employees, we tried hard to hold onto everyone. We were able to reposition the full time employees within the organization, one went to central intake and the other moved to jobs placement on the East Side.”
- *Do you feel that this order serves as an obstacle to your organizational mission?*
“Yes, the focus has to be restructured and a new emphasis placed on serving clients that were already resettled. Previously, the focus had been on the first 90 days. After the Executive Order was issued, the heads of local organizations went to Albany and sat with state representatives to discuss solutions to funding problems. The proposed solution was NYSERP (NYS Empowering Refugees Program), which was to be used only for continued funding until the federal government alters its policies for those refugees who had been resettled for up to five years.”
- *Has the executive order affected the services your organization provides?*
“Services have actually increased due to the fact that the organization is exploring all of its options, as well as reaching out to other organizations for cooperation. In some cases, because of grant restrictions, Catholic Charities will recommend clients to other service providers for things they cannot do. For example, they will recommend clients to HOPE refugee services if they have been in Buffalo for over 5 years (and therefore cannot be serviced by Catholic Charities because it is a resettlement organization).”
- *Has it prevented the provision of any services from happening?*
“In a way, due to the lack of arrivals, the organization is refocusing on those who have already been resettled. We are waiting to hear about the details of the next NYS budget - if the money allocated will be more or less. The Executive Order has changed the demographic that requires services because new clients are not really arriving. This is why we are providing services instead to those families that have already been resettled – making house visits, etc.
Another example, and a sad story, is the fact that the organization had to close the on-site health clinic which provided services directly for refugees. Each individual arriving as a refugee is required to have two health assessments that are performed by doctors contracted with the federal government, and they receive two payments per individual to go towards these appointments. Because of this, Catholic Charities established a contract with Mobile Primary Care about three years ago and worked to have a

clinic on their property to make things more feasible for caseworkers and refugees alike. This was an ideal situation as the doctor providing services was familiar with the cultures that refugees in Buffalo represented, and refugees with appropriate education or experience were even able to work at the clinic. Because of cuts in federal funding after the Executive Order, the organization could no longer provide this service.”

- *Have clients noticed any differences in services or the organization?*

“Yes, they have. The first few months following the order were very difficult for staff and clients. Wait times for immigration procedures really increased because of new security measures. One of the most significant changes in this area included family reunification, which now takes much longer. Before the Executive Order, an individual applying to become a refugee would have to provide names and contact information (including an address) of family members going back five years. Obviously this was already a challenge because of the nature of being a refugee – often fleeing a dangerous situation in a hurry. Now, because of new security measures, they must provide this contact information dating back 10 years.”

- *Have you had to deny services to clients due to lack of funding?*

“We were actually able to provide more due to new sources of funding. For example, a grant from the Latter Day Saints with a value of roughly \$20,000 in furniture and food stuffs can be used to help secondary migrants. These are individuals that were resettled in other parts of the country and moved to Buffalo. Assistance for them could before only come in the form of donations. This showed how organizations really came together, especially religious organizations, to help each other in this difficult time.”

- *What are strategies you have used for adjusting to situations like this?*

“The organization was at a stand-still when order first came out, and things were very uncertain. Then the heads of the local agencies came together and decided to petition the state assembly for help. They have been continuing to meet since then to discuss tactics and strategies for moving forward – such as searching for other grants or sources of funding. Therefore, cooperation has been a large part of the strategy for resettlement organizations.”

Figure B: Interview transcript with Denise Beehag

What have the impacts of this been for your staff?

“We experienced a shortage in staff. We had to cut back because of the lack of arrivals. Resettlement is a huge priority for the IIB. Lack of funding/arrivals of course results in less staff.”

Do you feel that this order serves as an obstacle to your organizational mission?

“The organization was established before Refugee Act of 1980, which makes us 100 years old. This allowed us to create more flexible programming and see what other programs we can develop in order to assist other populations. Like we provide employment services for those who have been here up to five years.”

Has the executive order affected the services your organization provides?

“Not necessarily. There is more of a focus on bridging communities – the refugees/immigrant communities to the native Buffalo population. This program has been operated for a few years. Less arrivals means more time to develop those programs.”

Has it prevented the provision of any services from happening?

“Programs have not been cut.”

Have clients noticed any differences in services or the organization?

Have you had to deny services to clients due to lack of funding?

“We have not.”

What are strategies you have used for adjusting to situations like this?

“Developing other programs. Collaborating more and changing programs. But there’s not a clear strategic plan. Uncertainty has been the greatest challenge. Travel ban, no travel ban. Unknown factors we don’t have control over. All four resettlement agencies meet monthly. Cooperation to talk about challenges. We share a collaborative employment grant. We have been lucky that the state has given us money. Lucky we live in a state where our elected officials are supporting us in the work that we do. Sean Ryan is our hero. Nationally drastic cuts and this trickles down locally.”

Figure C: Interview Transcript with “A”

You worked for (resettlement agency)?

“Yes, I was laid off.”

After the Executive Order?

“Yes, right after my supervisor called me and told me it was because of the Executive Order. Two people, including me, lost our jobs right away. Some of my friends lost their jobs too. I worked there for (multiple years) too and was resettled through this agency.”

Figure D: Interview Transcript with Hana Mirach

What have the impacts of this been for your staff?

“It was very hard. We settled a lot of refugees last year, and hired more staff because of this. When the ban came down it was hard. Most of the staff left on their own, we moved some staff to other departments that provide post-resettlement services. We cross train all of our employees here. Two moved to employment. We did not lay off anyone, some left on their own and found a job. Two of the staff members were able to move because of the state grant.”

Do you feel that this order serves as an obstacle to your organizational mission?

“We can still extend our services to refugees in the Buffalo community. Previously we were expected to serve refugees for first three months. Now we can serve them for up to five years.”

Has the executive order affected the services your organization provides?

“Somehow, it gives us more time to provide more quality service. Our phones rang with people saying we want to help. People were reaching out. We didn’t have enough ways for them all to help.”

Has it prevented the provision of any services from happening?

“It has not.”

Have clients noticed any differences in services or the organization?

“We have expanded services because of grants.”

Have you had to deny services to clients due to lack of funding?

“No we have not.”

What are strategies you have used for adjusting to situations like this?

“We used to send people to HOPE for extra help. Because of the grant from New York State we can serve up to five months. We also have the Matching Grant for people who are ready to work, 6 months post arrival. Intensive case management for elderly, LGBT individuals, etc. (up to one-year post arrival). We are in collaboration mode. IIB specializes in domestic violence. We don't want to duplicate service. If they have expertise why wouldn't we send them? In the past there was more competition. Now it is trying to do the best for the refugees. This is more personal for me because I came as a refugee from Eritrea.”

efile GRAPHIC print - DO NOT PROCESS As Filed Data - DLN: 93493084008016

OMB No 1545-0047

Form **990** **Return of Organization Exempt From Income Tax** **2014**

Department of the Treasury Internal Revenue Service

Open to Public Inspection

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
Information about Form 990 and its instructions is at www.irs.gov/form990

A For the 2014 calendar year, or tax year beginning 07-01-2014, and ending 06-30-2015

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization
CATHOLIC CHARITIES OF BUFFALO NEW YORK

D Employer identification number
16-0743251

E Telephone number
(716) 218-1400

G Gross receipts \$ 33,279,142

F Name and address of principal officer
DENNIS WALCZYK
741 DELAWARE AVENUE
BUFFALO, NY 14209

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.CCWNY.ORG

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1923 **M** State of legal domicile NY

Part I Summary

1 Briefly describe the organization's mission or most significant activities
PROVIDE SUPPORT AND COMMUNITY CARE SERVICES THROUGHOUT WESTERN NEW YORK

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	3	18
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	18
5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	602
6 Total number of volunteers (estimate if necessary)	6	2,039
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	28,330,517	30,665,377
9 Program service revenue (Part VIII, line 2g)	1,377,342	1,129,248
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	423,555	266,037
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	956,889	1,218,480
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	31,088,303	33,279,142
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	1,237,796	1,561,551
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	19,829,185	21,216,300
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,303,572		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	11,076,712	11,114,712
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	32,143,693	33,892,563
19 Revenue less expenses Subtract line 18 from line 12	-1,055,390	-613,421

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	42,157,355	41,443,989
21 Total liabilities (Part X, line 26)	9,870,749	10,053,581
22 Net assets or fund balances Subtract line 21 from line 20	32,286,606	31,390,408

Part II Signature Block

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

Sign Here

Signature of officer: DENNIS WALCZYK, CEO
Date: 2016-03-15

Paid Preparer Use Only

Print/Type preparer's name: DONNA M GONSER
Preparer's signature: DONNA M GONSER
Date: [blank]
Check if self-employed PTIN: P01448922
Firm's name: LUMSDEN & MCCORMICK LLP
Firm's EIN: 16-0765486
Firm's address: 369 FRANKLIN STREET, BUFFALO, NY 14202
Phone no: (716) 856-3300

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

For Paperwork Reduction Act Notice, see the separate instructions. Cat No 11282Y Form 990 (2014)

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . . 1a _____					
	b Membership dues 1b _____					
	c Fundraising events 1c _____					
	d Related organizations 1d _____					
	e Government grants (contributions) 1e 18,916,399					
	f All other contributions, gifts, grants, and similar amounts not included above 1f 11,748,978					
	g Noncash contributions included in lines 1a-1f \$ 205,373					
	h Total. Add lines 1a-1f ▶		30,665,377			
Program Service Revenue	2a PROGRAM FEES		900099	1,001,133	1,001,133	
	b FEES FROM GOVERNMENT AGENCIES		900099	128,115	128,115	
	c _____					
	d _____					
	e _____					
	f All other program service revenue					
	g Total. Add lines 2a-2f ▶			1,129,248		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			266,037		266,037
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties ▶					
	6a Gross rents	(i) Real	150,245			
		(ii) Personal				
		b Less rental expenses	0			
		c Rental income or (loss)	150,245			
	d Net rental income or (loss) ▶			150,245	150,245	
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss) ▶					
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a _____				
		b Less direct expenses b _____				
c Net income or (loss) from fundraising events . . . ▶						
9a Gross income from gaming activities See Part IV, line 19	a _____					
	b Less direct expenses b _____					
	c Net income or (loss) from gaming activities . . . ▶					
10a Gross sales of inventory, less returns and allowances	a _____					
	b Less cost of goods sold b _____					
	c Net income or (loss) from sales of inventory . . . ▶					
Miscellaneous Revenue		Business Code				
11a INTERAGENCY FEES	900099	725,818	725,818			
b MISCELLANEOUS	900099	342,417	342,417			
c _____						
d All other revenue						
e Total. Add lines 11a-11d ▶			1,068,235			
12 Total revenue. See Instructions ▶			33,279,142	2,347,728	0	266,037

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	1,561,551	1,561,551		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	252,113	223,599	23,225	5,289
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	15,545,410	13,795,317	1,428,968	321,125
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	944,948	829,230	98,306	17,412
9 Other employee benefits	3,375,367	2,923,698	389,421	62,248
10 Payroll taxes	1,098,462	964,538	113,636	20,288
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	584,231	537,881	44,823	1,527
12 Advertising and promotion	576,797	23,657	123,386	429,754
13 Office expenses	892,660	688,201	132,692	71,767
14 Information technology	336,157	305,370	24,924	5,863
15 Royalties				
16 Occupancy	1,164,528	981,213	179,418	3,897
17 Travel	79,175	70,280	5,946	2,949
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	502,026	434,207	63,401	4,418
20 Interest				
21 Payments to affiliates	4,075,992	4,075,992		
22 Depreciation, depletion, and amortization	393,625	348,659	40,029	4,937
23 Insurance	188,333	151,092	30,586	6,655
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PURCHASED SERVICES	1,045,365	662,937	97,993	284,435
b REPAIRS AND MAINTENANCE	616,698	578,497	29,498	8,703
c BAD DEBT EXPENSE	190,331	1,743	188,588	
d STAFF DEVELOPMENT	158,360	124,433	32,508	1,419
e All other expenses	310,434	80,854	178,694	50,886
25 Total functional expenses. Add lines 1 through 24e	33,892,563	29,362,949	3,226,042	1,303,572
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	4,273,907	1	4,423,685
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	2,189,000	3	2,079,806
	4 Accounts receivable, net	6,419,560	4	6,247,175
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	39,536	9	16,111
	10a Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D	10a 11,347,082		
	b Less accumulated depreciation	10b 5,430,915	6,087,987	10c 5,916,167
	11 Investments—publicly traded securities	17,895,571	11	17,406,277
	12 Investments—other securities. See Part IV, line 11	2,890,995	12	2,731,639
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	2,360,799	15	2,623,129
16 Total assets. Add lines 1 through 15 (must equal line 34)	42,157,355	16	41,443,989	
Liabilities	17 Accounts payable and accrued expenses	3,577,874	17	3,307,109
	18 Grants payable		18	
	19 Deferred revenue	607,765	19	483,864
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	245,110	24	228,608
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	5,440,000	25	6,034,000
	26 Total liabilities. Add lines 17 through 25	9,870,749	26	10,053,581
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	20,128,332	27	19,196,699
	28 Temporarily restricted net assets	12,106,613	28	12,142,048
	29 Permanently restricted net assets	51,661	29	51,661
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	32,286,606	33	31,390,408	
34 Total liabilities and net assets/fund balances	42,157,355	34	41,443,989	

Appendix C Catholic Charities 2015

eFile GRAPHIC print - DO NOT PROCESS		As Filed Data -	DLN: 93493033007267																																																								
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 Information about Form 990 and its instructions is at www.irs.gov/foi990			OMB No 1545-0047 <div style="font-size: 2em; font-weight: bold; text-align: center;">2015</div> Open to Public Inspection																																																							
A For the 2015 calendar year, or tax year beginning 07-01-2015, and ending 06-30-2016																																																											
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization CATHOLIC CHARITIES OF BUFFALO NEW YORK Doing business as Number and street (or P O box if mail is not delivered to street address) Room/suite 741 DELAWARE AVENUE City or town, state or province, country, and ZIP or foreign postal code BUFFALO, NY 14209		D Employer identification number 16-0743251 E Telephone number (716) 218-1400 G Gross receipts \$ 35,547,460																																																								
F Name and address of principal officer DENNIS WALCZYK 741 DELAWARE AVENUE BUFFALO, NY 14209		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶																																																									
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		J Website: ▶ WWW.CCWNY.ORG K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶																																																									
		L Year of formation 1923		M State of legal domicile NY																																																							
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Part II Signature Block Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge																																																											
Sign Here Signature of officer DENNIS WALCZYK CEO Type or print name and title		2017-01-30 Date																																																									
Preparer Use Only		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Print/Type preparer's name CATHLEEN M KARPIK</td> <td style="width: 30%;">Preparer's signature CATHLEEN M KARPIK</td> <td style="width: 10%;">Date</td> <td style="width: 10%;">Check <input type="checkbox"/> if self-employed</td> <td style="width: 20%;">PTIN P01821592</td> </tr> <tr> <td colspan="3">Firm's name ▶ LUMSDEN & MCCORMICK LLP</td> <td colspan="2">Firm's EIN ▶ 16-0765486</td> </tr> <tr> <td colspan="3">Firm's address ▶ 369 FRANKLIN STREET BUFFALO, NY 14202</td> <td colspan="2">Phone no (716) 856-3300</td> </tr> </table>			Print/Type preparer's name CATHLEEN M KARPIK	Preparer's signature CATHLEEN M KARPIK	Date	Check <input type="checkbox"/> if self-employed	PTIN P01821592	Firm's name ▶ LUMSDEN & MCCORMICK LLP			Firm's EIN ▶ 16-0765486		Firm's address ▶ 369 FRANKLIN STREET BUFFALO, NY 14202			Phone no (716) 856-3300																																									
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Part VIII Statement of Revenue

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

		(A)	(B)	(C)	(D)	
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns 1a					
	b Membership dues 1b					
	c Fundraising events 1c					
	d Related organizations 1d					
	e Government grants (contributions) 1e	19,715,781				
	f All other contributions, gifts, grants, and similar amounts not included above 1f	12,775,318				
	g Noncash contributions included in lines 1a-1f \$	405,178				
	h Total. Add lines 1a-1f	32,491,099				
Program Service Revenue	2a PROGRAM FEES	Business Code 900099	1,122,340	1,122,340		
	b FEES FROM GOVERNMENT AGENCIES	900099	172,270	172,270		
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		1,294,610			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		251,473		251,473	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real	130,107			
		(ii) Personal				
		b Less rental expenses	0			
		c Rental income or (loss)	130,107			
	d Net rental income or (loss)		130,107		130,107	
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a				
		b Less direct expenses b				
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities See Part IV, line 19	a					
	b Less direct expenses b					
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	a					
	b Less cost of goods sold b					
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue		Business Code				
11a INTERAGENCY FEES		900099	743,379	743,379		
	b MISCELLANEOUS	900099	636,792	636,792		
	c					
	d All other revenue					
e Total. Add lines 11a-11d		1,380,171				
12 Total revenue. See Instructions		35,547,460	2,674,781	0	381,580	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22	1,526,214	1,526,214		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	243,759	217,627	20,980	5,152
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	17,198,095	15,392,430	1,448,335	357,330
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,137,367	1,039,882	74,724	22,761
9 Other employee benefits	3,512,285	3,089,120	352,880	70,285
10 Payroll taxes	1,203,964	1,045,896	133,963	24,105
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	503,474	467,025	30,642	5,807
12 Advertising and promotion	598,800	19,986	78,542	500,272
13 Office expenses	924,311	675,355	197,302	51,654
14 Information technology	234,003	213,491	16,468	4,044
15 Royalties				
16 Occupancy	1,184,557	1,052,701	128,671	3,185
17 Travel	84,904	77,295	5,016	2,593
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	562,190	486,643	70,964	4,583
20 Interest				
21 Payments to affiliates	4,152,795	4,152,795		
22 Depreciation, depletion, and amortization	403,566	398,490		5,076
23 Insurance	184,926	152,163	29,643	3,120
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PURCHASED SERVICES	1,053,619	661,667	132,103	259,849
b REPAIRS AND MAINTENANCE	507,364	475,687	24,205	7,472
c BAD DEBT EXPENSE	253,878		253,878	
d STAFF DEVELOPMENT	174,909	118,465	53,784	2,660
e All other expenses	565,310	323,446	153,330	88,534
25 Total functional expenses. Add lines 1 through 24e	36,210,290	31,586,378	3,205,430	1,418,482
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	4,423,685	1	4,431,641
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	2,079,806	3	2,349,152
	4 Accounts receivable, net	6,247,175	4	6,810,682
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	16,111	9	21,761
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 12,785,419		
	b Less accumulated depreciation	10b 5,832,182	5,916,167	10c 6,953,237
	11 Investments—publicly traded securities	17,406,277	11	15,907,520
	12 Investments—other securities See Part IV, line 11	2,731,639	12	2,525,161
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	2,623,129	15	2,264,136
16 Total assets. Add lines 1 through 15 (must equal line 34)	41,443,989	16	41,263,290	
Liabilities	17 Accounts payable and accrued expenses	3,307,109	17	2,390,078
	18 Grants payable		18	
	19 Deferred revenue	483,864	19	490,926
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	228,608	23	761,223
	24 Unsecured notes and loans payable to unrelated third parties		24	0
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	6,034,000	25	3,780,800
	26 Total liabilities. Add lines 17 through 25	10,053,581	26	7,423,027
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	19,196,699	27	21,790,633
	28 Temporarily restricted net assets	12,142,048	28	11,997,969
	29 Permanently restricted net assets	51,661	29	51,661
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	31,390,408	33	33,840,263	
34 Total liabilities and net assets/fund balances	41,443,989	34	41,263,290	

Appendix D Catholic Charities 2016

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -	DLN: 93493038009648																																																								
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 Information about Form 990 and its instructions is at www.irs.gov/form990			OMB No 1545-0047 <div style="font-size: 2em; font-weight: bold; text-align: center;">2016</div> Open to Public Inspection																																																							
A For the 2016 calendar year, or tax year beginning 07-01-2016, and ending 06-30-2017																																																											
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization CATHOLIC CHARITIES OF BUFFALO NEW YORK Doing business as Number and street (or P O box if mail is not delivered to street address) Room/suite 741 DELAWARE AVENUE City or town, state or province, country, and ZIP or foreign postal code BUFFALO, NY 14209		D Employer identification number 16-0743251 E Telephone number (716) 218-1400 G Gross receipts \$ 32,503,558																																																							
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶		J Website: ▶ WWW.CCWNY.ORG																																																							
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1923	M State of legal domicile NY																																																								
Part I Summary																																																											
1 Briefly describe the organization's mission or most significant activities PROVIDE SUPPORT AND COMMUNITY CARE SERVICES THROUGHOUT WESTERN NEW YORK																																																											
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets																																																											
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Paid Preparer Use Only		Print/Type preparer's name DONNA M GONSER Preparer's signature DONNA M GONSER Date Check <input type="checkbox"/> if self-employed PTIN P01448922 Firm's name ▶ LUMSDEN & MCCORMICK LLP Firm's EIN ▶ 16-0765486 Firm's address ▶ 369 FRANKLIN STREET BUFFALO, NY 14202 Phone no (716) 856-3300																																																									
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Form 990 (2016)

Page 9

Part VIII Statement of Revenue

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			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	17,809,282			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	11,524,546			
	g Noncash contributions included in lines 1a-1f \$		167,606			
	h Total. Add lines 1a-1f		29,333,828			
Program Service Revenue	2a FEES FROM GOVERNMENT AGENCIES	Business Code	900099	1,400,808	1,400,808	
	b PROGRAM FEES		900099	262,222	262,222	
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f			1,663,030		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			318,318		318,318
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real (ii) Personal				
		169,823				
	b Less rental expenses	0				
	c Rental income or (loss)	169,823				
	d Net rental income or (loss)			169,823		169,823
	7a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a				
	b Less direct expenses	b				
	c Net income or (loss) from fundraising events					
9a Gross income from gaming activities See Part IV, line 19	a					
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10a Gross sales of inventory, less returns and allowances	a					
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Miscellaneous Revenue			Business Code			
11a INTERAGENCY FEES		900099	638,580	638,580		
b MISCELLANEOUS		900099	379,979	379,979		
c						
d All other revenue						
e Total. Add lines 11a-11d			1,018,559			
12 Total revenue. See Instructions			32,503,558	2,681,589	0	488,141

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22	1,903,831	1,903,831		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	230,572	200,767	24,166	5,639
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	15,016,155	13,177,769	1,477,357	361,029
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	1,215,020	1,159,014	27,115	28,891
9 Other employee benefits	2,482,383	2,117,449	305,919	59,015
10 Payroll taxes	1,038,743	886,196	127,846	24,701
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	391,714	356,498	27,977	7,239
12 Advertising and promotion	653,436	108,214	71,504	473,718
13 Office expenses	896,860	689,217	142,780	64,863
14 Information technology	200,571	180,165	16,485	3,921
15 Royalties				
16 Occupancy	1,245,388	1,106,109	135,005	4,274
17 Travel	91,724	80,774	5,381	5,569
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	489,869	425,120	61,351	3,398
20 Interest				
21 Payments to affiliates	4,183,491	4,183,491		
22 Depreciation, depletion, and amortization	578,785	572,515		6,270
23 Insurance	198,880	158,283	37,282	3,315
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PURCHASED SERVICES	2,177,639	1,726,684	228,727	222,228
b REPAIRS AND MAINTENANCE	702,132	648,771	38,829	14,532
c STAFF DEVELOPMENT	193,420	158,112	34,253	1,055
d BAD DEBT EXPENSE	29,636	15	29,621	
e All other expenses	748,588	395,147	286,988	66,453
25 Total functional expenses. Add lines 1 through 24e	34,668,837	30,234,141	3,078,586	1,356,110
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	4,431,641	1	4,542,929
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	2,349,152	3	3,983,823
	4 Accounts receivable, net	6,810,682	4	5,357,370
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	21,761	9	18,308
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 13,144,688		
	b Less accumulated depreciation	10b 6,403,906	6,953,237	10c 6,740,782
	11 Investments—publicly traded securities	15,907,520	11	16,220,823
	12 Investments—other securities See Part IV, line 11	2,525,161	12	2,654,692
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11	2,264,136	15	1,631,087
16 Total assets. Add lines 1 through 15 (must equal line 34)	41,263,290	16	41,149,814	
Liabilities	17 Accounts payable and accrued expenses	2,390,078	17	3,082,611
	18 Grants payable		18	
	19 Deferred revenue	490,926	19	528,106
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	761,223	23	695,914
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	3,780,800	25	3,123,800
	26 Total liabilities. Add lines 17 through 25	7,423,027	26	7,430,431
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets	21,790,633	27	21,311,681
	28 Temporarily restricted net assets	11,997,969	28	12,356,041
	29 Permanently restricted net assets	51,661	29	51,661
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	33,840,263	33	33,719,383
34 Total liabilities and net assets/fund balances	41,263,290	34	41,149,814	

Appendix E International Institute of Buffalo 2013

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -	DLN: 93493231006185	
Form 990 Department of the Treasury Internal Revenue Service	Return of Organization Exempt From Income Tax Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)		OMB No 1545-0047 <div style="border: 1px solid black; padding: 5px; display: inline-block;">2013</div> Open to Public Inspection	
Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form. Information about Form 990 and its instructions is at www.irs.gov/form990				
A For the 2013 calendar year, or tax year beginning 11-01-2013, 2013, and ending 10-31-2014				
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization INTERNATIONAL INSTITUTE OF BUFFALO Doing Business As		D Employer identification number 16-0743052	
Number and street (or P O box if mail is not delivered to street address) Room/suite 864 DELAWARE AVENUE		E Telephone number (716) 883-1900		
City or town, state or province, country, and ZIP or foreign postal code BUFFALO, NY 14209		G Gross receipts \$ 2,915,829		
F Name and address of principal officer EVA HASSETT 864 DELAWARE AVENUE BUFFALO, NY 14209		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶		
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
J Website: ▶ WWW.IIBUFF.ORG				
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1934	M State of legal domicile NY	
Part I Summary				
Activities & Governance	1 Briefly describe the organization's mission or most significant activities TO PROVIDE IMMIGRATION SERVICES			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets			
	3	Number of voting members of the governing body (Part VI, line 1a)	16	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	16	
	5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	44	
	6	Total number of volunteers (estimate if necessary)	25	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	188,595	
7b	Net unrelated business taxable income from Form 990-T, line 34	30,508		
Revenue	8	Contributions and grants (Part VIII, line 1h)	1,435,862	1,579,713
	9	Program service revenue (Part VIII, line 2g)	1,037,545	1,254,098
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	642	1,448
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	54,294	63,547
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,528,343	2,898,806
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	950,261	1,090,249
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,389,287	1,567,931
18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	2,339,548	2,658,180	
19	Revenue less expenses Subtract line 18 from line 12	188,795	240,626	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	1,781,371	2,023,789
	21	Total liabilities (Part X, line 26)	174,034	175,826
	22	Net assets or fund balances Subtract line 21 from line 20	1,607,337	1,847,963
Part II Signature Block				
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.				
Sign Here	***** Signature of officer	2015-08-18 Date		
	EVA HASSETT EXECUTIVE DIRECTOR Type or print name and title			
Paid Preparer Use Only	Print/Type preparer's name JOHN T O'BRIEN MBA MST	Preparer's signature	Date 2015-08-18	Check <input type="checkbox"/> if self-employed PTIN P01253588
	Firm's name ▶ TOSKI & CO CPAS PC		Firm's EIN ▶ 16-1170608	
	Firm's address ▶ 6390 MAIN STREET SUITE 200 WILLIAMSVILLE, NY 14221		Phone no (716) 634-0700	
May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns 1a	124,635				
	b Membership dues 1b					
	c Fundraising events 1c					
	d Related organizations 1d					
	e Government grants (contributions) 1e	1,266,629				
	f All other contributions, gifts, grants, and similar amounts not included above 1f	188,449				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		1,579,713			
Program Service Revenue			Business Code			
	2a PROGRAM FEES	541930	1,206,754	1,018,159	188,595	
	b OTHER REFUGEE SUPPORT	611630	47,344	47,344		
	c					
	d					
	e					
	f All other program service revenue					
g Total. Add lines 2a-2f		1,254,098				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,448			1,448
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
		(i) Real	(ii) Personal			
	6a Gross rents					
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory					
	b Less cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a	70,200			
	b Less direct expenses b		17,023			
c Net income or (loss) from fundraising events			53,177		53,177	
9a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses b						
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a					
b Less cost of goods sold b						
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11a MISCELLANEOUS	900099	10,370	10,370			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		10,370				
12 Total revenue. See Instructions		2,898,806	1,075,873	188,595	54,625	

Form 990 (2013)

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Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	166,774	126,492	40,282	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	763,639	580,633	183,006	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	18,935	13,995	4,940	
9 Other employee benefits	51,010	37,702	13,308	
10 Payroll taxes	89,891	66,440	23,451	
11 Fees for services (non-employees)				
a Management				
b Legal	941	769	172	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	14,305	11,687	2,618	
12 Advertising and promotion				
13 Office expenses				
14 Information technology	13,996	11,434	2,562	
15 Royalties				
16 Occupancy	80,241	61,647	18,594	
17 Travel	1,966	1,899	67	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	6,070	4,708	1,362	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	38,573	24,133	14,440	
23 Insurance	2,136	1,745	391	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a INTERPRETING & TRANSLAT	686,724	686,724		
b GRANT EXPENSE	661,934	658,944	2,990	
c SUPPLIES	14,283	12,543	1,740	
d BAD DEBT EXPENSE	12,071	12,071		
e All other expenses	34,691	32,280	2,411	
25 Total functional expenses. Add lines 1 through 24e	2,658,180	2,345,846	312,334	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Form **990** (2013)

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	530,302	1	272,935
	2 Savings and temporary cash investments	498,683	2	964,095
	3 Pledges and grants receivable, net	62,685	3	136,982
	4 Accounts receivable, net	155,705	4	139,388
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 1,282,059		
	b Less accumulated depreciation	10b 771,670	533,996	10c 510,389
	11 Investments—publicly traded securities		11	
	12 Investments—other securities See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,781,371	16	2,023,789	
Liabilities	17 Accounts payable and accrued expenses	110,689	17	114,923
	18 Grants payable		18	
	19 Deferred revenue	63,345	19	60,903
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	174,034	26	175,826
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,478,326	27	1,707,424
	28 Temporarily restricted net assets		28	11,528
	29 Permanently restricted net assets	129,011	29	129,011
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	1,607,337	33	1,847,963	
34 Total liabilities and net assets/fund balances	1,781,371	34	2,023,789	

Appendix F International Institute of Buffalo 2014

efile GRAPHIC print - DO NOT PROCESS As Filed Data -		DLN: 93493071002296
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 Information about Form 990 and its instructions is at www.irs.gov/form990	OMB No 1545-0047 2014 Open to Public Inspection
A For the 2014 calendar year, or tax year beginning 11-01-2014, and ending 10-31-2015		
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization INTERNATIONAL INSTITUTE OF BUFFALO Doing business as Number and street (or P O box if mail is not delivered to street address) Room/suite 864 DELAWARE AVENUE City or town, state or province, country, and ZIP or foreign postal code BUFFALO, NY 14209	D Employer identification number 16-0743052 E Telephone number (716) 883-1900 G Gross receipts \$ 3,344,235
F Name and address of principal officer EVA HASSETT 864 DELAWARE AVENUE BUFFALO, NY 14209		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.IIBUFF.ORG		
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1934 M State of legal domicile NY
Part I Summary		
1 Briefly describe the organization's mission or most significant activities TO PROVIDE IMMIGRATION SERVICES		
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
3 Number of voting members of the governing body (Part VI, line 1a)	3	15
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	49
6 Total number of volunteers (estimate if necessary)	6	20
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	335,776
7b Net unrelated business taxable income from Form 990-T, line 34	7b	58,462
Revenue	Prior Year Current Year	
8 Contributions and grants (Part VIII, line 1h)	1,579,713	1,908,605
9 Program service revenue (Part VIII, line 2g)	1,254,098	1,417,276
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,448	8,931
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	63,547	9,423
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,898,806	3,344,235
Expenses		
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,090,249	1,199,190
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
16b Total fundraising expenses (Part IX, column (D), line 25) ▶ ⁰		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,567,931	1,983,974
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	2,658,180	3,183,164
19 Revenue less expenses Subtract line 18 from line 12	240,626	161,071
Net Assets or Fund Balances	Beginning of Current Year End of Year	
20 Total assets (Part X, line 16)	2,023,789	2,238,012
21 Total liabilities (Part X, line 26)	175,826	228,761
22 Net assets or fund balances Subtract line 21 from line 20	1,847,963	2,009,251
Part II Signature Block		
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge		
Sign Here	***** Signature of officer EVA HASSETT EXECUTIVE DIRECTOR Type or print name and title	2016-03-11 Date
Paid Preparer Use Only	Print/Type preparer's name JOHN T O'BRIEN Preparer's signature JOHN T O'BRIEN Date 2016-03-07 Check <input type="checkbox"/> if self-employed PTIN P01253588 Firm's name ▶ EPRR GROUP CPAS PLLC Firm's EIN ▶ 47-4526160 Firm's address ▶ 6390 MAIN STREET SUITE 200 WILLIAMSVILLE, NY 14221 Phone no (716) 634-0700	
May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
For Paperwork Reduction Act Notice, see the separate instructions. Cat No 11282Y Form 990 (2014)		

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns 1a	101,027				
	b	Membership dues 1b					
	c	Fundraising events 1c					
	d	Related organizations 1d					
	e	Government grants (contributions) 1e	1,621,410				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	186,168				
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f ▶		1,908,605			
Program Service Revenue			Business Code				
	2a	PROGRAM FEES	541930	1,381,190	1,045,414	335,776	
	b	OTHER REFUGEE SUPPORT	611630	36,086	36,086		
	c						
	d						
	e						
	f	All other program service revenue					
g	Total. Add lines 2a-2f ▶		1,417,276				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶		8,504		8,504	
	4	Income from investment of tax-exempt bond proceeds . . . ▶					
	5	Royalties ▶					
	6a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss) ▶					
	7a	Gross amount from sales of assets other than inventory	(i) Securities	427			
			(ii) Other				
	b	Less cost or other basis and sales expenses	0				
c	Gain or (loss)	427					
d	Net gain or (loss) ▶		427		427		
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a	7,505				
		b	Less direct expenses b	0			
		c	Net income or (loss) from fundraising events . . . ▶		7,505		7,505
9a	Gross income from gaming activities See Part IV, line 19	a					
		b	Less direct expenses b				
		c	Net income or (loss) from gaming activities . . . ▶				
10a	Gross sales of inventory, less returns and allowances	a					
		b	Less cost of goods sold b				
		c	Net income or (loss) from sales of inventory . . . ▶				
Miscellaneous Revenue		Business Code					
11a	MISCELLANEOUS	900099	1,918	1,918			
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d ▶		1,918				
12	Total revenue. See Instructions ▶		3,344,235	1,083,418	335,776	16,436	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	159,121	117,444	41,677	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	839,804	616,415	223,389	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	18,655	15,292	3,363	
9 Other employee benefits	100,716	82,556	18,160	
10 Payroll taxes	80,894	66,308	14,586	
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	9,844		9,844	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	10,300	9,105	1,195	
12 Advertising and promotion				
13 Office expenses				
14 Information technology	20,885	18,290	2,595	
15 Royalties				
16 Occupancy	79,789	66,176	13,613	
17 Travel	924	907	17	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	9,134	6,513	2,621	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	44,260	33,346	10,914	
23 Insurance				
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a GRANT EXPENSE	977,764	977,764		
b INTERPRETING & TRANSLAT	749,650	749,650		
c BAD DEBT EXPENSE	26,687	26,687		
d SUPPLIES	12,439	10,069	2,370	
e All other expenses	42,298	41,354	944	
25 Total functional expenses. Add lines 1 through 24e	3,183,164	2,837,876	345,288	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Form 990 (2014)

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Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	272,935	1	291,880
	2 Savings and temporary cash investments	964,095	2	1,113,343
	3 Pledges and grants receivable, net	136,982	3	157,810
	4 Accounts receivable, net	139,388	4	203,076
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 1,287,833		
	b Less accumulated depreciation	10b 815,930	510,389	10c 471,903
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)		2,023,789	16	2,238,012
Liabilities	17 Accounts payable and accrued expenses	114,923	17	67,828
	18 Grants payable		18	
	19 Deferred revenue	60,903	19	160,933
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25		175,826	26
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,707,424	27	1,857,251
	28 Temporarily restricted net assets	11,528	28	22,989
	29 Permanently restricted net assets	129,011	29	129,011
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	1,847,963	33	2,009,251	
34 Total liabilities and net assets/fund balances	2,023,789	34	2,238,012	

Appendix G International Institute of Buffalo 2015

eFile GRAPHIC print - DO NOT PROCESS		As Filed Data -	DLN: 93493258007087		
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 Information about Form 990 and its instructions is at www.irs.gov/foi/m990		OMB No 1545-0047 <div style="font-size: 2em; font-weight: bold;">2015</div> Open to Public Inspection		
A For the 2015 calendar year, or tax year beginning 11-01-2015, and ending 10-31-2016					
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization INTERNATIONAL INSTITUTE OF BUFFALO Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 864 DELAWARE AVENUE City or town, state or province, country, and ZIP or foreign postal code BUFFALO, NY 14209		D Employer identification number 16-0743052 E Telephone number (716) 883-1900 G Gross receipts \$ 3,771,805		
F Name and address of principal officer EVA HASSETT 864 DELAWARE AVENUE BUFFALO, NY 14209		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶			
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		L Year of formation 1934 M State of legal domicile NY			
J Website: ▶ WWW.IIBUFF.ORG					
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶					
Part I Summary					
Activities & Governance	1 Briefly describe the organization's mission or most significant activities TO PROVIDE IMMIGRATION SERVICES				
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets				
	3 Number of voting members of the governing body (Part VI, line 1a)			3 14	
	4 Number of independent voting members of the governing body (Part VI, line 1b)			4 14	
	5 Total number of individuals employed in calendar year 2015 (Part V, line 2a)			5 52	
	6 Total number of volunteers (estimate if necessary)			6 20	
	7a Total unrelated business revenue from Part VIII, column (C), line 12			7a 26,806	
	7b Net unrelated business taxable income from Form 990-T, line 34			7b 5,366	
	Revenue	8 Contributions and grants (Part VIII, line 1h)		Prior Year 1,908,605	Current Year 2,040,901
		9 Program service revenue (Part VIII, line 2g)		1,417,276	1,474,293
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		8,931	8,334		
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		9,423	72,281		
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		3,344,235	3,595,809		
Expenses		13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0	0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0	0	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		1,199,190	1,443,398	
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0	0	
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ ⁰				
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		1,983,974	1,958,702	
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)		3,183,164	3,402,100		
19 Revenue less expenses Subtract line 18 from line 12		161,071	193,709		
Net Assets or Fund Balances	20 Total assets (Part X, line 16)		Beginning of Current Year 2,238,012	End of Year 2,538,435	
	21 Total liabilities (Part X, line 26)		228,761	321,026	
	22 Net assets or fund balances Subtract line 21 from line 20		2,009,251	2,217,409	
Part II Signature Block					
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.					
Sign Here	Signature of officer EVA HASSETT EXECUTIVE DIRECTOR		Date 2017-07-11		
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name JOHN T O'BRIEN		Preparer's signature JOHN T O'BRIEN	Date	
	Firm's name ▶ EFPR GROUP CPAS PLLC		Check <input type="checkbox"/> if self-employed PTIN P01253588		
	Firm's address ▶ 6390 MAIN STREET SUITE 200 WILLIAMSVILLE, NY 14221		Firm's EIN ▶ 47-4526160 Phone no (716) 634-0700		
May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					
For Paperwork Reduction Act Notice, see the separate instructions. Cat No 11282Y Form 990(2015)					

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns 1a	112,519				
	b	Membership dues 1b					
	c	Fundraising events 1c					
	d	Related organizations 1d					
	e	Government grants (contributions) 1e	1,541,523				
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	386,859				
	g	Noncash contributions included in lines 1a-1f \$	101,655				
	h	Total. Add lines 1a-1f ▶	2,040,901				
Program Service Revenue	2a	PROGRAM FEES	Business Code 541930	1,474,293	1,447,487	26,806	
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f ▶		1,474,293			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶		12,537		12,537	
	4	Income from investment of tax-exempt bond proceeds . . . ▶					
	5	Royalties ▶					
	6a	(i) Real					
		(ii) Personal					
		d Net rental income or (loss) ▶					
	7a	(i) Securities					
		(ii) Other					
		d Net gain or (loss) ▶			-4,203		-4,203
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18					
		a		81,204			
		b	Less direct expenses b	18,355			
	c	Net income or (loss) from fundraising events . . . ▶		62,849		62,849	
	9a	Gross income from gaming activities See Part IV, line 19					
		a					
		b	Less direct expenses b				
	c	Net income or (loss) from gaming activities . . . ▶					
	10a	Gross sales of inventory, less returns and allowances					
a							
b		Less cost of goods sold b					
c	Net income or (loss) from sales of inventory . . . ▶						
11a	Miscellaneous Revenue		Business Code				
	MISCELLANEOUS		900099	9,432		9,432	
	b						
	c						
	d	All other revenue					
e	Total. Add lines 11a-11d ▶		9,432				
12	Total revenue. See Instructions ▶		3,595,809	1,447,487	26,806	80,615	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	175,507	134,116	41,391	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	1,008,113	758,062	250,051	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	26,781	23,179	3,602	
9	Other employee benefits	146,634	126,912	19,722	
10	Payroll taxes	86,363	74,748	11,615	
11	Fees for services (non-employees)				
a	Management				
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17				
f	Investment management fees	12,479		12,479	
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	20,975	19,102	1,873	
12	Advertising and promotion				
13	Office expenses	8,474	6,790	1,684	
14	Information technology	40,664	37,034	3,630	
15	Royalties				
16	Occupancy	101,987	85,522	16,465	
17	Travel	1,206	1,083	123	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	13,872	10,969	2,903	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	44,825	33,659	11,166	
23	Insurance				
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	FEDERAL UBIT TAX	9,616	9,616		
b	INTERPRETING & TRANSLAT	789,362	789,362		
c	GRANT EXPENSE	744,181	743,881	300	
d	DONATED FURNISHINGS	101,655	101,655		
e	All other expenses	69,406	66,786	2,620	
25	Total functional expenses. Add lines 1 through 24e	3,402,100	3,022,476	379,624	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	291,880	1	438,361
	2 Savings and temporary cash investments	1,113,343	2	1,333,992
	3 Pledges and grants receivable, net	157,810	3	104,421
	4 Accounts receivable, net	203,076	4	219,004
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D	10a 1,303,412		
	b Less accumulated depreciation	10b 860,755	471,903	10c 442,657
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,238,012	16	2,538,435	
Liabilities	17 Accounts payable and accrued expenses	67,828	17	176,226
	18 Grants payable		18	
	19 Deferred revenue	160,933	19	144,800
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	228,761	26	321,026
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,857,251	27	2,021,279
	28 Temporarily restricted net assets	22,989	28	67,119
	29 Permanently restricted net assets	129,011	29	129,011
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	2,009,251	33	2,217,409	
34 Total liabilities and net assets/fund balances	2,238,012	34	2,538,435	

Appendix H Jewish Family Services 2014

efile GRAPHIC print - DO NOT PROCESS As Filed Data -		DLN: 93493133038695
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 Information about Form 990 and its instructions is at www.irs.gov/form990	OMB No 1545-0047 2014 Open to Public Inspection
A For the 2014 calendar year, or tax year beginning 01-01-2014, and ending 12-31-2014		
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization JEWISH FAMILY SERVICE OF BUFFALO & ERIE COUNTY Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 70 BARKER STREET City or town, state or province, country, and ZIP or foreign postal code BUFFALO, NY 142092013	D Employer identification number 16-0760888 E Telephone number (716) 883-1914 G Gross receipts \$ 3,397,157
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	F Name and address of principal officer MARLENE SCHILLINGER 70 BARKER STREET BUFFALO, NY 14209	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶
J Website: ▶ N/A	K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶	
		L Year of formation 1936 M State of legal domicile NY
Part I Summary		
1 Briefly describe the organization's mission or most significant activities ITS PURPOSE IS TO PROVIDE COUNSELING, VOCATIONAL GUIDANCE AND A PSYCHIATRIC CLINIC, WHICH PROVIDES SERVICES TO THE LOCAL COMMUNITY, AND A RESETTLEMENT PROGRAM, WHICH IS INVOLVED IN THE RELOCATION OF IMMIGRANTS TO THE GREATER BUFFALO AREA		
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
3 Number of voting members of the governing body (Part VI, line 1a)	3	17
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	17
5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	54
6 Total number of volunteers (estimate if necessary)	6	11
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0
Revenue	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	791,427	1,137,815
9 Program service revenue (Part VIII, line 2g)	1,976,987	1,640,111
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	110,364	118,654
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,878,778	2,896,580
Expenses	Prior Year	Current Year
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,917,232	1,906,450
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (B), line 25) ▶ 3,341	0	0
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	742,040	918,993
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	2,659,272	2,825,443
19 Revenue less expenses Subtract line 18 from line 12	219,506	71,137
Net Assets or Fund Balances	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	2,105,323	2,067,114
21 Total liabilities (Part X, line 26)	262,485	174,352
22 Net assets or fund balances Subtract line 21 from line 20	1,842,838	1,892,762
Part II Signature Block		
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge		
Sign Here	***** Signature of officer MARLENE SCHILLINGER PRESIDENT Type or print name and title	2015-05-12 Date
Preparer Use Only	Print/Type preparer's name ERIC SOUCIA CPA Firm's name ▶ DANSA & D'ARATA LLP Firm's address ▶ 361 DELAWARE AVE BUFFALO, NY 14202	Preparer's signature ERIC SOUCIA CPA Date 2015-05-12 Check <input checked="" type="checkbox"/> if self-employed PTIN P00351050 Firm's EIN ▶ 16-1382528 Phone no (716) 842-3900
May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
For Paperwork Reduction Act Notice, see the separate instructions. Cat No 11282Y Form 990 (2014)		

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . . 1a				
	b Membership dues 1b	21,848			
	c Fundraising events 1c	18,820			
	d Related organizations 1d				
	e Government grants (contributions) 1e	878,153			
	f All other contributions, gifts, grants, and similar amounts not included above 1f	218,994			
	g Noncash contributions included in lines 1a-1f \$				
	h Total. Add lines 1a-1f		1,137,815		
Program Service Revenue		Business Code			
	2a PROGRAM SERVICE REVENUE-FHIC	900099	627,129	627,129	
	b PROGRAM SERVICE REVENUE-CASA	900099	627,000	627,000	
	c PROGRAM SERVICE REVENUE-ECMHB	900099	279,445	279,445	
	d PROGRAM SERVICE REVENUE-OTHER	900099	106,537	106,537	
	e				
	f All other program service revenue				
g Total. Add lines 2a-2f		1,640,111			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		41,510	41,510	
	4 Income from investment of tax-exempt bond proceeds				
	5 Royalties				
		(i) Real	(ii) Personal		
	6a Gross rents				
	b Less rental expenses				
	c Rental income or (loss)				
	d Net rental income or (loss)				
		(i) Securities	(ii) Other		
	7a Gross amount from sales of assets other than inventory	577,721			
	b Less cost or other basis and sales expenses	500,577			
	c Gain or (loss)	77,144			
	d Net gain or (loss)		77,144	77,144	
	8a Gross income from fundraising events (not including \$ 18,820 of contributions reported on line 1c) See Part IV, line 18				
	a				
b Less direct expenses b					
c Net income or (loss) from fundraising events					
9a Gross income from gaming activities See Part IV, line 19					
a					
b Less direct expenses b					
c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances					
a					
b Less cost of goods sold b					
c Net income or (loss) from sales of inventory					
	Miscellaneous Revenue	Business Code			
11a					
b					
c					
d All other revenue					
e Total. Add lines 11a-11d					
12 Total revenue. See Instructions		2,896,580	1,758,765		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,569,522	1,317,456	252,066	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	336,928	286,862	50,066	
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	204,665	180,603	24,062	
12 Advertising and promotion	37,834	32,529	2,930	2,375
13 Office expenses	19,993	19,093	900	
14 Information technology				
15 Royalties				
16 Occupancy	107,544	90,810	16,734	
17 Travel	28,863	28,305	558	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	22,108	15,203	6,905	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	13,571		13,571	
23 Insurance	16,678	16,333	345	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a RELIEF TO CLIENTS	331,394	331,394		
b MAINTENANCE OF EQUIPMENT	68,905	62,764	6,141	
c MISCELLANEOUS EXPENSES	30,971	10,926	19,165	880
d TELEPHONE	18,952	17,819	1,133	
e All other expenses	17,515	7,580	9,849	86
25 Total functional expenses. Add lines 1 through 24e	2,825,443	2,417,677	404,425	3,341
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	185,404	1	168,492
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	27,616	3	27,616
	4 Accounts receivable, net	331,509	4	274,715
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net	324,168	7	331,460
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	9,145	9	11,321
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 381,946		
	b Less accumulated depreciation	10b 343,168	43,631	10c 38,778
	11 Investments—publicly traded securities	1,183,850	11	1,214,732
	12 Investments—other securities See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,105,323	16	2,067,114	
Liabilities	17 Accounts payable and accrued expenses	172,979	17	164,429
	18 Grants payable		18	
	19 Deferred revenue	83,333	19	3,750
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	6,173	25	6,173
	26 Total liabilities. Add lines 17 through 25	262,485	26	174,352
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	840,592	27	889,419
	28 Temporarily restricted net assets	221,349	28	222,110
	29 Permanently restricted net assets	780,897	29	781,233
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	1,842,838	33	1,892,762	
34 Total liabilities and net assets/fund balances	2,105,323	34	2,067,114	

Appendix I Jewish Family Services 2015

eFile GRAPHIC print - DO NOT PROCESS As Filed Data -		DLN: 93493189008326																								
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 Information about Form 990 and its instructions is at www.irs.gov/form990	OMB No 1545-0047 2015 Open to Public Inspection																								
A For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015																										
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization JEWISH FAMILY SERVICE OF BUFFALO AND ERIE COUNTY Doing business as Number and street (or P O box if mail is not delivered to street address) Room/suite 70 BARKER STREET City or town, state or province, country, and ZIP or foreign postal code BUFFALO, NY 142092013 F Name and address of principal officer MARLENE SCHILLINGER 70 BARKER STREET 70 BARKER STREET BUFFALO, NY 14209	D Employer identification number 16-0760888 E Telephone number (716) 883-1914 G Gross receipts \$ 3,465,792																								
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶																								
J Website: ▶ N/A																										
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1936 M State of legal domicile NY																								
Part I Summary																										
Activities & Governance	1 Briefly describe the organization's mission or most significant activities ITS PURPOSE IS TO PROVIDE COUNSELING, VOCATIONAL GUIDANCE AND A PSYCHIATRIC CLINIC, WHICH PROVIDES SERVICES TO THE LOCAL COMMUNITY, AND A RESETTLEMENT PROGRAM, WHICH IS INVOLVED IN THE RELOCATION OF IMMIGRANTS TO THE GREATER BUFFALO AREA																									
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets																									
	3 Number of voting members of the governing body (Part VI, line 1a)	3 17																								
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4 17																								
	5 Total number of individuals employed in calendar year 2015 (Part V, line 2a)	5 60																								
	6 Total number of volunteers (estimate if necessary)	6 15																								
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a 0																								
	b Net unrelated business taxable income from Form 990-T, line 34	7b																								
Revenue	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Prior Year</th> <th style="text-align: center;">Current Year</th> </tr> </thead> <tbody> <tr> <td>8 Contributions and grants (Part VIII, line 1h)</td> <td style="text-align: right;">1,137,815</td> <td style="text-align: right;">916,693</td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g)</td> <td style="text-align: right;">1,640,111</td> <td style="text-align: right;">1,695,367</td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td style="text-align: right;">118,654</td> <td style="text-align: right;">146,093</td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td style="text-align: right;"></td> <td style="text-align: right;">0</td> </tr> <tr> <td>12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td style="text-align: right;">2,896,580</td> <td style="text-align: right;">2,758,153</td> </tr> </tbody> </table>			Prior Year	Current Year	8 Contributions and grants (Part VIII, line 1h)	1,137,815	916,693	9 Program service revenue (Part VIII, line 2g)	1,640,111	1,695,367	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	118,654	146,093	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,896,580	2,758,153						
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Expenses	<table border="1" style="width:100%; border-collapse: collapse;"> <tbody> <tr> <td>13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)</td> <td style="text-align: right;"></td> <td style="text-align: right;">0</td> </tr> <tr> <td>14 Benefits paid to or for members (Part IX, column (A), line 4)</td> <td style="text-align: right;"></td> <td style="text-align: right;">0</td> </tr> <tr> <td>15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)</td> <td style="text-align: right;">1,906,450</td> <td style="text-align: right;">2,088,282</td> </tr> <tr> <td>16a Professional fundraising fees (Part IX, column (A), line 11e)</td> <td style="text-align: right;"></td> <td style="text-align: right;">0</td> </tr> <tr> <td>b Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,271</td> <td style="text-align: right;"></td> <td style="text-align: right;"></td> </tr> <tr> <td>17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)</td> <td style="text-align: right;">918,993</td> <td style="text-align: right;">799,475</td> </tr> <tr> <td>18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)</td> <td style="text-align: right;">2,825,443</td> <td style="text-align: right;">2,887,757</td> </tr> <tr> <td>19 Revenue less expenses Subtract line 18 from line 12</td> <td style="text-align: right;">71,137</td> <td style="text-align: right;">-129,604</td> </tr> </tbody> </table>		13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0	14 Benefits paid to or for members (Part IX, column (A), line 4)		0	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,906,450	2,088,282	16a Professional fundraising fees (Part IX, column (A), line 11e)		0	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 1,271			17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	918,993	799,475	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	2,825,443	2,887,757	19 Revenue less expenses Subtract line 18 from line 12	71,137	-129,604
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Net Assets or Fund Balances	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Beginning of Current Year</th> <th style="text-align: center;">End of Year</th> </tr> </thead> <tbody> <tr> <td>20 Total assets (Part X, line 16)</td> <td style="text-align: right;">2,067,114</td> <td style="text-align: right;">1,834,652</td> </tr> <tr> <td>21 Total liabilities (Part X, line 26)</td> <td style="text-align: right;">174,352</td> <td style="text-align: right;">187,914</td> </tr> <tr> <td>22 Net assets or fund balances Subtract line 21 from line 20</td> <td style="text-align: right;">1,892,762</td> <td style="text-align: right;">1,646,738</td> </tr> </tbody> </table>			Beginning of Current Year	End of Year	20 Total assets (Part X, line 16)	2,067,114	1,834,652	21 Total liabilities (Part X, line 26)	174,352	187,914	22 Net assets or fund balances Subtract line 21 from line 20	1,892,762	1,646,738												
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Part II Signature Block																										
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge																										
Sign Here	***** Signature of officer MARLENE SCHILLINGER, PRESIDENT Type or print name and title																									
	2016-07-05 Date																									
Paid Preparer Use Only	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>Print/Type preparer's name ERIC SOUCIA CPA</td> <td>Preparer's signature ERIC SOUCIA CPA</td> <td>Date 2016-07-05</td> <td>Check <input checked="" type="checkbox"/> if self-employed</td> <td>PTIN P00351050</td> </tr> <tr> <td>Firm's name ▶ DANSA & D'ARATA LLP</td> <td colspan="2">Firm's EIN ▶ 16-1382528</td> <td colspan="2">Phone no (716) 842-3900</td> </tr> <tr> <td>Firm's address ▶ 361 DELAWARE AVE BUFFALO, NY 14202</td> <td colspan="4"></td> </tr> </table>		Print/Type preparer's name ERIC SOUCIA CPA	Preparer's signature ERIC SOUCIA CPA	Date 2016-07-05	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00351050	Firm's name ▶ DANSA & D'ARATA LLP	Firm's EIN ▶ 16-1382528		Phone no (716) 842-3900		Firm's address ▶ 361 DELAWARE AVE BUFFALO, NY 14202													
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Firm's address ▶ 361 DELAWARE AVE BUFFALO, NY 14202																										
May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																										
For Paperwork Reduction Act Notice, see the separate instructions. Cat No 11282Y Form 990(2015)																										

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns 1a					
	b Membership dues 1b	32,330				
	c Fundraising events 1c	3,760				
	d Related organizations 1d					
	e Government grants (contributions) 1e	676,534				
	f All other contributions, gifts, grants, and similar amounts not included above 1f	204,069				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f ▶	916,693				
Program Service Revenue	2a PROGRAM SERVICE REVENUE-FHIC		900099	652,947	652,947	
	b PROGRAM SERVICE REVENUE-CASA		900099	413,000	413,000	
	c PROGRAM SERVICE REVENUE-OTHER		900099	318,080	318,080	
	d PROGRAM SERVICE REVENUE-ECMHB		900099	311,340	311,340	
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f ▶			1,695,367		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			37,008	37,008	
	4 Income from investment of tax-exempt bond proceeds ▶					
	5 Royalties ▶					
	6a Gross rents	(i) Real	(ii) Personal			
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) ▶					
	7a Gross amount from sales of assets other than inventory	(i) Securities		(ii) Other		
		816,724				
		b Less cost or other basis and sales expenses		707,639		
		c Gain or (loss)		109,085		
	d Net gain or (loss) ▶			109,085	109,085	
	8a Gross income from fundraising events (not including \$ 3,760 of contributions reported on line 1c) See Part IV, line 18					
	a					
	b Less direct expenses b					
	c Net income or (loss) from fundraising events ▶					
9a Gross income from gaming activities See Part IV, line 19						
a						
b Less direct expenses b						
c Net income or (loss) from gaming activities ▶						
10a Gross sales of inventory, less returns and allowances						
a						
b Less cost of goods sold b						
c Net income or (loss) from sales of inventory ▶						
Miscellaneous Revenue		Business Code				
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d ▶						
12 Total revenue. See Instructions ▶		2,758,153	1,841,460			

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2	Grants and other assistance to domestic individuals See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	1,725,687	1,443,171	282,516	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes	362,595	317,951	44,644	
11	Fees for services (non-employees)				
a	Management				
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	168,718	133,900	34,818	
12	Advertising and promotion	40,812	36,480	3,686	646
13	Office expenses	9,093	7,425	1,644	24
14	Information technology				
15	Royalties				
16	Occupancy	117,671	98,962	18,709	
17	Travel	30,629	29,480	1,149	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	25,954	14,980	10,974	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	15,563		15,563	
23	Insurance	17,095	16,740	355	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	RELIEF TO CLIENTS	242,946	242,946		
b	MAINTENANCE OF EQUIPMENT	60,324	55,078	5,246	
c	MISCELLANEOUS EXPENSES	28,031	16,835	11,196	
d	TELEPHONE	23,616	21,792	1,824	
e	All other expenses	19,023	9,086	9,336	601
25	Total functional expenses. Add lines 1 through 24e	2,887,757	2,444,826	441,660	1,271
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)	
		Beginning of year		End of year	
Assets	1 Cash—non-interest-bearing	168,492	1	79,194	
	2 Savings and temporary cash investments		2		
	3 Pledges and grants receivable, net	27,616	3	27,616	
	4 Accounts receivable, net	274,715	4	413,752	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L				
			5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L				
			6		
	7 Notes and loans receivable, net	331,460	7	336,607	
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges	11,321	9	11,379	
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 392,890			
	b Less accumulated depreciation	10b 358,731	38,778	10c 34,159	
	11 Investments—publicly traded securities	1,214,732	11	931,945	
	12 Investments—other securities See Part IV, line 11		12		
	13 Investments—program-related See Part IV, line 11		13		
14 Intangible assets		14			
15 Other assets See Part IV, line 11		15			
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,067,114	16	1,834,652		
Liabilities	17 Accounts payable and accrued expenses	164,429	17	146,549	
	18 Grants payable		18		
	19 Deferred revenue	3,750	19	36,002	
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21		
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties		23		
	24 Unsecured notes and loans payable to unrelated third parties		24		
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	6,173	25	5,363	
	26 Total liabilities. Add lines 17 through 25	174,352	26	187,914	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	889,419	27	652,169	
	28 Temporarily restricted net assets	222,110	28	213,236	
	29 Permanently restricted net assets	781,233	29	781,333	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
33 Total net assets or fund balances	1,892,762	33	1,646,738		
34 Total liabilities and net assets/fund balances	2,067,114	34	1,834,652		

Appendix J Jewish Family Services 2016

efile GRAPHIC print - DO NOT PROCESS As Filed Data -		DLN: 93493199009107																									
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 Information about Form 990 and its instructions is at www.irs.gov/form990		OMB No 1545-0047 2016 Open to Public Inspection																								
A For the 2016 calendar year, or tax year beginning 01-01-2016, and ending 12-31-2016																											
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final <input checked="" type="checkbox"/> Return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization JEWISH FAMILY SERVICE OF BUFFALO AND ERIE COUNTY Doing business as Number and street (or P O box if mail is not delivered to street address) Room/suite 70 BARKER STREET City or town, state or province, country, and ZIP or foreign postal code BUFFALO, NY 142092013	D Employer identification number 16-0760888 E Telephone number (716) 883-1914 G Gross receipts \$ 3,417,635																									
F Name and address of principal officer MARLENE SCHILLINGER 70 BARKER STREET 70 BARKER STREET BUFFALO, NY 14209		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶																									
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527																											
J Website: ▶ N/A																											
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1936	M State of legal domicile NY																								
Part I Summary																											
Activities & Governance	1 Briefly describe the organization's mission or most significant activities ITS PURPOSE IS TO PROVIDE COUNSELING, VOCATIONAL GUIDANCE AND A PSYCHIATRIC CLINIC, WHICH PROVIDES SERVICES TO THE LOCAL COMMUNITY, AND A RESETTLEMENT PROGRAM, WHICH IS INVOLVED IN THE RELOCATION OF IMMIGRANTS TO THE GREATER BUFFALO AREA																										
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets																										
	3 Number of voting members of the governing body (Part VI, line 1a)		17																								
	4 Number of independent voting members of the governing body (Part VI, line 1b)		17																								
	5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)		54																								
	6 Total number of volunteers (estimate if necessary)		38																								
	7a Total unrelated business revenue from Part VIII, column (C), line 12		0																								
	7b Net unrelated business taxable income from Form 990-T, line 34		0																								
Revenue	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Prior Year</th> <th style="text-align: center;">Current Year</th> </tr> </thead> <tbody> <tr> <td>8 Contributions and grants (Part VIII, line 1h)</td> <td style="text-align: right;">916,693</td> <td style="text-align: right;">1,859,496</td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g)</td> <td style="text-align: right;">1,695,367</td> <td style="text-align: right;">1,066,363</td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td style="text-align: right;">146,093</td> <td style="text-align: right;">38,036</td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td style="text-align: right;"></td> <td style="text-align: right;">0</td> </tr> <tr> <td>12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td style="text-align: right;">2,758,153</td> <td style="text-align: right;">2,963,895</td> </tr> </tbody> </table>				Prior Year	Current Year	8 Contributions and grants (Part VIII, line 1h)	916,693	1,859,496	9 Program service revenue (Part VIII, line 2g)	1,695,367	1,066,363	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	146,093	38,036	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,758,153	2,963,895						
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12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,758,153	2,963,895																									
Expenses	<table border="1" style="width:100%; border-collapse: collapse;"> <tbody> <tr> <td>13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)</td> <td style="text-align: right;"></td> <td style="text-align: right;">0</td> </tr> <tr> <td>14 Benefits paid to or for members (Part IX, column (A), line 4)</td> <td style="text-align: right;"></td> <td style="text-align: right;">0</td> </tr> <tr> <td>15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)</td> <td style="text-align: right;">2,088,282</td> <td style="text-align: right;">1,878,280</td> </tr> <tr> <td>16a Professional fundraising fees (Part IX, column (A), line 11e)</td> <td style="text-align: right;"></td> <td style="text-align: right;">0</td> </tr> <tr> <td>b Total fundraising expenses (Part IX, column (D), line 25) ▶ 11,319</td> <td style="text-align: right;"></td> <td style="text-align: right;"></td> </tr> <tr> <td>17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)</td> <td style="text-align: right;">799,475</td> <td style="text-align: right;">1,109,646</td> </tr> <tr> <td>18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)</td> <td style="text-align: right;">2,887,757</td> <td style="text-align: right;">2,987,926</td> </tr> <tr> <td>19 Revenue less expenses Subtract line 18 from line 12</td> <td style="text-align: right;">-129,604</td> <td style="text-align: right;">-24,031</td> </tr> </tbody> </table>			13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0	14 Benefits paid to or for members (Part IX, column (A), line 4)		0	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,088,282	1,878,280	16a Professional fundraising fees (Part IX, column (A), line 11e)		0	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 11,319			17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	799,475	1,109,646	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	2,887,757	2,987,926	19 Revenue less expenses Subtract line 18 from line 12	-129,604	-24,031
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Net Assets or Fund Balances	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Beginning of Current Year</th> <th style="text-align: center;">End of Year</th> </tr> </thead> <tbody> <tr> <td>20 Total assets (Part X, line 16)</td> <td style="text-align: right;">1,834,652</td> <td style="text-align: right;">1,868,888</td> </tr> <tr> <td>21 Total liabilities (Part X, line 26)</td> <td style="text-align: right;">187,914</td> <td style="text-align: right;">239,494</td> </tr> <tr> <td>22 Net assets or fund balances Subtract line 21 from line 20</td> <td style="text-align: right;">1,646,738</td> <td style="text-align: right;">1,629,394</td> </tr> </tbody> </table>				Beginning of Current Year	End of Year	20 Total assets (Part X, line 16)	1,834,652	1,868,888	21 Total liabilities (Part X, line 26)	187,914	239,494	22 Net assets or fund balances Subtract line 21 from line 20	1,646,738	1,629,394												
	Beginning of Current Year	End of Year																									
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22 Net assets or fund balances Subtract line 21 from line 20	1,646,738	1,629,394																									
Part II Signature Block																											
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge																											
Sign Here	***** Signature of officer MARLENE SCHILLINGER PRESIDENT Type or print name and title		2017-07-17 Date																								
Paid Preparer Use Only	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Print/Type preparer's name ERIC SOUCIA CPA</td> <td style="width: 20%;">Preparer's signature ERIC SOUCIA CPA</td> <td style="width: 10%;">Date 2017-07-18</td> <td style="width: 10%;">Check <input checked="" type="checkbox"/> if self-employed</td> <td style="width: 30%;">PTIN P00351050</td> </tr> <tr> <td colspan="2">Firm's name ▶ DANSA & D'ARATA LLP</td> <td colspan="3">Firm's EIN ▶ 16-1382528</td> </tr> <tr> <td colspan="2">Firm's address ▶ 361 DELAWARE AVE BUFFALO, NY 14202</td> <td colspan="3">Phone no (716) 842-3900</td> </tr> </table>			Print/Type preparer's name ERIC SOUCIA CPA	Preparer's signature ERIC SOUCIA CPA	Date 2017-07-18	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00351050	Firm's name ▶ DANSA & D'ARATA LLP		Firm's EIN ▶ 16-1382528			Firm's address ▶ 361 DELAWARE AVE BUFFALO, NY 14202		Phone no (716) 842-3900											
Print/Type preparer's name ERIC SOUCIA CPA	Preparer's signature ERIC SOUCIA CPA	Date 2017-07-18	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00351050																							
Firm's name ▶ DANSA & D'ARATA LLP		Firm's EIN ▶ 16-1382528																									
Firm's address ▶ 361 DELAWARE AVE BUFFALO, NY 14202		Phone no (716) 842-3900																									
May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																											
For Paperwork Reduction Act Notice, see the separate instructions. Cat No 11282Y Form 990 (2016)																											

Form 990 (2016)

Page 9

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b	11,618			
	c Fundraising events	1c	23,171			
	d Related organizations	1d				
	e Government grants (contributions)	1e	1,398,366			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	426,341			
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		1,859,496			
			Business Code			
Program Service Revenue	2a PROGRAM SERVICE REVENUE-FHIC	900099	771,495	771,495		
	b PROGRAM SERVICE REVENUE-ECMHB	900099	294,868	294,868		
	c					
	d					
	e					
	f All other program service revenue		1,066,363			
g Total. Add lines 2a-2f		1,066,363				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		25,249	25,249		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		(ii) Personal				
		b Less rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities	466,527			
		(ii) Other				
		b Less cost or other basis and sales expenses	453,740			
		c Gain or (loss)	12,787			
	d Net gain or (loss)		12,787	12,787		
	8a Gross income from fundraising events (not including \$ 23,171 of contributions reported on line 1c) See Part IV, line 18	a				
	b Less direct expenses	b				
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses	b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a					
b Less cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11a						
	b					
	c					
	d All other revenue					
e Total. Add lines 11a-11d						
12 Total revenue. See Instructions		2,963,895	1,104,399			

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,556,546	1,255,623	300,923	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	321,734	254,855	66,879	
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	219,556	189,136	30,420	
12 Advertising and promotion	44,947	36,824	4,476	3,647
13 Office expenses	12,773	10,817	1,909	47
14 Information technology				
15 Royalties				
16 Occupancy	118,380	99,482	18,898	
17 Travel	26,953	26,028	925	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	17,836	10,890	6,946	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	8,503		8,503	
23 Insurance	17,101	16,290	811	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a RELIEF TO CLIENTS	496,201	496,201		
b MAINTENANCE OF EQUIPMENT	75,588	69,250	6,338	
c MISCELLANEOUS EXPENSES	36,227	15,242	13,567	7,418
d TELEPHONE	19,420	18,105	1,315	
e All other expenses	16,161	5,165	10,789	207
25 Total functional expenses. Add lines 1 through 24e	2,987,926	2,503,908	472,699	11,319
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash-non-interest-bearing	79,194	1	196,274
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	27,616	3	27,616
	4 Accounts receivable, net	413,752	4	351,325
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net	336,607	7	340,914
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	11,379	9	15,123
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 392,890		
	b Less accumulated depreciation	10b 367,234	34,159	10c 25,656
	11 Investments—publicly traded securities	931,945	11	911,980
	12 Investments—other securities See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,834,652	16	1,868,888	
Liabilities	17 Accounts payable and accrued expenses	146,549	17	133,072
	18 Grants payable		18	
	19 Deferred revenue	36,002	19	101,059
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	5,363	25	5,363	
26 Total liabilities. Add lines 17 through 25	187,914	26	239,494	
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets	652,169	27	638,065
	28 Temporarily restricted net assets	213,236	28	209,871
	29 Permanently restricted net assets	781,333	29	781,458
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	1,646,738	33	1,629,394
34 Total liabilities and net assets/fund balances	1,834,652	34	1,868,888	

Appendix K Journey's End 2014

efile GRAPHIC print - DO NOT PROCESS As Filed Data -		DLN: 93493316042385																								
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 Information about Form 990 and its instructions is at www.irs.gov/form990	OMB No 1545-0047 2014 Open to Public Inspection																								
A For the 2014 calendar year, or tax year beginning 01-01-2014, and ending 12-31-2014																										
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization JOURNEYS END REFUGEE SERVICES INC Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2495 MAIN STREET NO 317 City or town, state or province, country, and ZIP or foreign postal code BUFFALO, NY 14214 F Name and address of principal officer KAREN M ANDOLINA SCOTT 2495 MAIN STREET NO 317 BUFFALO, NY 14214	D Employer identification number 16-1242203 E Telephone number (716) 882-4963 G Gross receipts \$ 3,326,099																								
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527																										
J Website: HTTP://JERSBUFFALO.ORG																										
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other <input type="checkbox"/>																										
L Year of formation 1985 M State of legal domicile NY																										
Part I Summary																										
1 Briefly describe the organization's mission or most significant activities FORMED TO SPONSOR AND RESETTLE REFUGEES TO WESTERN NEW YORK WITHOUT REGARD TO ETHNIC ORIGIN OR CREED, TO LINK SUCH REFUGEES TO EXISTING SOCIAL SERVICES, AND TO TAKE ALL APPROPRIATE STEPS TO FOSTER A HEALTHY SOCIAL AND SPIRITUAL COMMUNITY AMONG REFUGEES LIVING IN THE WESTERN NEW YORK AREA																										
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets																										
3 Number of voting members of the governing body (Part VI, line 1a)	3	13																								
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	13																								
5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	116																								
6 Total number of volunteers (estimate if necessary)	6	800																								
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0																								
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0																								
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Part II Signature Block																										
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.																										
Sign Here	***** Signature of officer KAREN M ANDOLINA SCOTT, EXECUTIVE DIRECTOR Type or print name and title	2015-11-11 Date																								
Paid Preparer Use Only	Print/Type preparer's name MARY MADONIA Preparer's signature MARY MADONIA Date 2015-11-11 Firm's name ▶ FRED MAXICK CPAS PC Firm's address ▶ 424 MAIN STREET SUITE 800 BUFFALO, NY 142023508	Check <input type="checkbox"/> if self-employed PTIN P00405803 Firm's EIN ▶ 45-4051133 Phone no (716) 847-2651																								
May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																										
For Paperwork Reduction Act Notice, see the separate instructions. Cat No 11282Y Form 990 (2014)																										

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . . 1a _____				
	b Membership dues 1b _____				
	c Fundraising events 1c _____				
	d Related organizations 1d _____				
	e Government grants (contributions) 1e _____				
	f All other contributions, gifts, grants, and similar amounts not included above 1f _____ 138,549				
	g Noncash contributions included in lines 1a-1f \$ _____ 21,851				
	h Total. Add lines 1a-1f ▶		138,549		
Program Service Revenue	2a CONTRACT SERVICE REVENUE _____ Business Code 900099	3,177,557	3,177,557		
	b _____				
	c _____				
	d _____				
	e _____				
	f All other program service revenue _____				
	g Total. Add lines 2a-2f ▶		3,177,557		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶				
	4 Income from investment of tax-exempt bond proceeds . . ▶				
	5 Royalties ▶				
	6a Gross rents (i) Real (ii) Personal				
	b Less rental expenses				
	c Rental income or (loss)				
	d Net rental income or (loss) ▶				
	7a Gross amount from sales of assets other than inventory (i) Securities (ii) Other				
	b Less cost or other basis and sales expenses				
	c Gain or (loss)				
	d Net gain or (loss) ▶				
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 a _____				
	b Less direct expenses b _____				
	c Net income or (loss) from fundraising events . . ▶				
	9a Gross income from gaming activities See Part IV, line 19 a _____				
	b Less direct expenses b _____				
c Net income or (loss) from gaming activities . . ▶					
10a Gross sales of inventory, less returns and allowances a _____					
b Less cost of goods sold b _____					
c Net income or (loss) from sales of inventory . . ▶					
Miscellaneous Revenue Business Code					
11a MISCELLANEOUS INCOME _____ Business Code 900099	9,993	9,993			
b _____					
c _____					
d All other revenue					
e Total. Add lines 11a-11d ▶		9,993			
12 Total revenue. See Instructions ▶		3,326,099	3,187,550	0	0

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22	772,768	772,768		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	161,251	128,999	16,126	16,126
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,456,153	1,182,716	184,432	89,005
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	202,687	159,630	38,460	4,597
10 Payroll taxes	138,934	112,676	9,030	17,228
11 Fees for services (non-employees)				
a Management				
b Legal	1,391		1,391	
c Accounting	16,428		16,428	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	126,861	112,006	14,855	
12 Advertising and promotion				
13 Office expenses	97,460	77,125	14,336	5,999
14 Information technology				
15 Royalties				
16 Occupancy	100,495	82,437	11,848	6,210
17 Travel	64,874	57,970	4,530	2,374
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	15,905	12,899	1,972	1,034
23 Insurance	29,144	23,636	3,614	1,894
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a TRAINING	33,297	32,508	518	271
b TELEPHONE & INTERNET	25,587	20,751	3,173	1,663
c TRANSLATING FEES	25,497	25,497	0	0
d FUNDRAISING	13,817	0	0	13,817
e All other expenses	14,668	11,333	2,511	824
25 Total functional expenses. Add lines 1 through 24e	3,297,217	2,812,951	323,224	161,042
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	81,242	1	87,999
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	41,695	3	53,573
	4 Accounts receivable, net	590,547	4	625,639
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	15,958	9	26,817
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 151,058		
	b Less accumulated depreciation	10b 94,361	45,211	10c 56,697
	11 Investments—publicly traded securities		11	
	12 Investments—other securities See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	774,653	16	850,725	
Liabilities	17 Accounts payable and accrued expenses	59,336	17	63,686
	18 Grants payable		18	
	19 Deferred revenue	0	19	27,176
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	8,397	23	24,061
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	67,733	26	114,923
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	663,135	27	678,453
	28 Temporarily restricted net assets	43,785	28	57,349
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	706,920	33	735,802	
34 Total liabilities and net assets/fund balances	774,653	34	850,725	

Appendix L Journey's End 2015

eFile GRAPHIC print - DO NOT PROCESS		As Filed Data -	DLN: 93493308005186																																																											
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 Information about Form 990 and its instructions is at www.irs.gov/form990			OMB No 1545-0047 <div style="font-size: 24pt; font-weight: bold; text-align: center;">2015</div> Open to Public Inspection																																																										
A For the 2015 calendar year, or tax year beginning 01-01-2015, and ending 12-31-2015																																																														
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		C Name of organization JOURNEYS END REFUGEE SERVICES INC Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2495 MAIN STREET NO 317 City or town, state or province, country, and ZIP or foreign postal code BUFFALO, NY 14214			D Employer identification number 16-1242203 E Telephone number (716) 882-4963 G Gross receipts \$ 3,451,748																																																									
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		F Name and address of principal officer KAREN M ANDOLINA SCOTT 2495 MAIN STREET NO 317 BUFFALO, NY 14214			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶																																																									
J Website: ▶ HTTP //JERSBUFFALO.ORG		K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			L Year of formation 1985 M State of legal domicile NY																																																									
Part I Summary																																																														
1 Briefly describe the organization's mission or most significant activities FORMED TO SPONSOR AND RESETTLE REFUGEES TO WESTERN NEW YORK WITHOUT REGARD TO ETHNIC ORIGIN OR CREED, TO LINK SUCH REFUGEES TO EXISTING SOCIAL SERVICES, AND TO TAKE ALL APPROPRIATE STEPS TO FOSTER A HEALTHY SOCIAL AND SPIRITUAL COMMUNITY AMONG REFUGEES LIVING IN THE WESTERN NEW YORK AREA																																																														
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Revenue	8 Contributions and grants (Part VIII, line 1h)	138,549	102,787																																																											
	9 Program service revenue (Part VIII, line 2g)	3,177,557	3,304,591																																																											
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0																																																											
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	9,993	32,744																																																											
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		3,326,099	3,440,122																																																											
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	772,768	693,400																																																											
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0																																																											
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,959,025	2,058,285																																																											
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0																																																											
	b Total fundraising expenses (Part IX, column (D), line 25) ▶150,366																																																													
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	565,424	470,444																																																												
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)		3,297,217	3,222,129																																																											
19 Revenue less expenses Subtract line 18 from line 12		28,882	217,993																																																											
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	850,725	1,065,957																																																											
	21 Total liabilities (Part X, line 26)	114,923	112,162																																																											
	22 Net assets or fund balances Subtract line 21 from line 20	735,802	953,795																																																											
Part II Signature Block																																																														
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.																																																														
Sign Here Signature of officer KAREN M ANDOLINA SCOTT EXECUTIVE DIRECTOR Type or print name and title		2016-09-26 Date																																																												
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">Print/Type preparer's name MARY MADONIA</td> <td style="width: 25%;">Preparer's signature MARY MADONIA</td> <td style="width: 10%;">Date 2016-09-20</td> <td style="width: 10%;">Check <input type="checkbox"/> if self-employed</td> <td style="width: 30%;">PTIN P00405803</td> </tr> <tr> <td colspan="2">Firm's name ▶ FREED MAXICK CPAS PC</td> <td colspan="3">Firm's EIN ▶ 45-4051133</td> </tr> <tr> <td colspan="2">Firm's address ▶ 424 MAIN STREET SUITE 800 BUFFALO, NY 142023508</td> <td colspan="3">Phone no (716) 847-2651</td> </tr> </table>					Print/Type preparer's name MARY MADONIA	Preparer's signature MARY MADONIA	Date 2016-09-20	Check <input type="checkbox"/> if self-employed	PTIN P00405803	Firm's name ▶ FREED MAXICK CPAS PC		Firm's EIN ▶ 45-4051133			Firm's address ▶ 424 MAIN STREET SUITE 800 BUFFALO, NY 142023508		Phone no (716) 847-2651																																													
Print/Type preparer's name MARY MADONIA	Preparer's signature MARY MADONIA	Date 2016-09-20	Check <input type="checkbox"/> if self-employed	PTIN P00405803																																																										
Firm's name ▶ FREED MAXICK CPAS PC		Firm's EIN ▶ 45-4051133																																																												
Firm's address ▶ 424 MAIN STREET SUITE 800 BUFFALO, NY 142023508		Phone no (716) 847-2651																																																												
May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No																																																														
For Paperwork Reduction Act Notice, see the separate instructions. Cat No 11282Y Form 990 (2015)																																																														

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns 1a					
	b Membership dues 1b					
	c Fundraising events 1c					
	d Related organizations 1d					
	e Government grants (contributions)					
	f All other contributions, gifts, grants, and similar amounts not included above 1f	102,787				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f	102,787				
Program Service Revenue	2a CONTRACT SERVICE REVENUE	Business Code 900099	3,304,591	3,304,591		
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		3,304,591			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		(ii) Personal				
		b Less rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a	28,009			
		b Less direct expenses b	11,626			
		c Net income or (loss) from fundraising events		16,383		16,383
	9a Gross income from gaming activities See Part IV, line 19	a				
		b Less direct expenses b				
		c Net income or (loss) from gaming activities				
	10a Gross sales of inventory, less returns and allowances	a				
b Less cost of goods sold b						
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11a MISCELLANEOUS INCOME	900099	16,361	16,361			
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		16,361				
12 Total revenue. See Instructions		3,440,122	3,320,952	0	16,383	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2	Grants and other assistance to domestic individuals See Part IV, line 22	693,400	693,400		
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	222,362	179,001	29,797	13,564
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	1,489,714	1,199,220	199,621	90,873
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	201,349	162,086	26,981	12,282
10	Payroll taxes	144,860	116,612	19,411	8,837
11	Fees for services (non-employees)				
a	Management				
b	Legal	472		472	
c	Accounting	16,688		16,688	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	71,031	70,780	251	
12	Advertising and promotion				
13	Office expenses	92,246	70,397	12,549	9,300
14	Information technology				
15	Royalties				
16	Occupancy	103,233	84,123	13,132	5,978
17	Travel	55,861	55,861		
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	14,409	11,599	1,931	879
23	Insurance	29,993	24,144	4,019	1,830
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	TRAINING	26,352	24,630	1,183	539
b	TELEPHONE & INTERNET	23,257	18,702	3,113	1,442
c	TRANSLATING FEES	18,010	18,010		
d	POSTAGE & DELIVERY	9,096	9,096		
e	All other expenses	9,796	3,783	1,171	4,842
25	Total functional expenses. Add lines 1 through 24e	3,222,129	2,741,444	330,319	150,366
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash-non-interest-bearing	87,999	1	214,431
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	53,573	3	43,542
	4 Accounts receivable, net	625,639	4	747,755
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	26,817	9	17,941
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 151,058		
	b Less accumulated depreciation	10b 108,770	56,697	10c 42,288
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	850,725	16	1,065,957	
Liabilities	17 Accounts payable and accrued expenses	63,686	17	45,071
	18 Grants payable		18	
	19 Deferred revenue	27,176	19	50,866
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	24,061	23	16,225
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	114,923	26	112,162
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	678,453	27	913,189
	28 Temporarily restricted net assets	57,349	28	40,606
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	735,802	33	953,795
	34 Total liabilities and net assets/fund balances	850,725	34	1,065,957

Appendix M Journey's End 2016

efile GRAPHIC print - DO NOT PROCESS As Filed Data -		DLN: 93493300015047
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 Information about Form 990 and its instructions is at www.irs.gov/form990	OMB No. 1545-0047 2016 Open to Public Inspection
A For the 2016 calendar year, or tax year beginning 01-01-2016, and ending 12-31-2016		
B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final <input checked="" type="checkbox"/> Return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization JOURNEYS END REFUGEE SERVICES INC Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 2495 MAIN STREET NO 530 City or town, state or province, country, and ZIP or foreign postal code BUFFALO, NY 14214	D Employer identification number 16-1242203 E Telephone number (716) 882-4963 G Gross receipts \$ 4,011,951
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	F Name and address of principal officer KAREN M ANDOLINA SCOTT 2495 MAIN STREET NO 530 BUFFALO, NY 14214	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶
J Website: ▶ HTTP //JERSBUFFALO.ORG		
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
L Year of formation 1985 M State of legal domicile NY		
Part I Summary		
1 Briefly describe the organization's mission or most significant activities FORMED TO SPONSOR AND RESETTLE REFUGEES TO WESTERN NEW YORK WITHOUT REGARD TO ETHNIC ORIGIN OR CREED, TO LINK SUCH REFUGEES TO EXISTING SOCIAL SERVICES, AND TO TAKE ALL APPROPRIATE STEPS TO FOSTER A HEALTHY SOCIAL AND SPIRITUAL COMMUNITY AMONG REFUGEES LIVING IN THE WESTERN NEW YORK AREA		
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
3 Number of voting members of the governing body (Part VI, line 1a)	3	12
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	12
5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5	124
6 Total number of volunteers (estimate if necessary)	6	981
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0
Revenue	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	102,787	127,419
9 Program service revenue (Part VIII, line 2g)	3,304,591	3,866,622
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0	0
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	32,744	17,910
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,440,122	4,011,951
Expenses		
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	693,400	813,481
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,058,285	2,210,023
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶71,296		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	470,444	623,769
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	3,222,129	3,647,273
19 Revenue less expenses Subtract line 18 from line 12	217,993	364,678
Net Assets or Fund Balances	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	1,065,957	1,475,631
21 Total liabilities (Part X, line 26)	112,162	157,158
22 Net assets or fund balances Subtract line 21 from line 20	953,795	1,318,473
Part II Signature Block		
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge		
Sign Here	***** Signature of officer KAREN M ANDOLINA SCOTT EXECUTIVE DIRECTOR Type or print name and title	2017-10-17 Date
Paid Preparer Use Only	Print/Type preparer's name MARY MADONIA Preparer's signature MARY MADONIA Date 2017-09-15	Check <input type="checkbox"/> if self-employed PTIN P00405803 Firm's EIN ▶ 45-4051133 Phone no (716) 847-2651
May the IRS discuss this return with the preparer shown above? (see instructions) <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
For Paperwork Reduction Act Notice, see the separate instructions.		
Cat No 11282Y		Form 990 (2016)

Form 990 (2016)

Page 9

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	127,419				
	g Noncash contributions included in lines 1a-1f \$						
	h Total. Add lines 1a-1f		127,419				
Program Service Revenue	2a CONTRACT SERVICE REVENUE	Business Code	900099	3,866,622	3,866,622		
	b						
	c						
	d						
	e						
	f All other program service revenue			3,866,622			
g Total. Add lines 2a-2f			3,866,622				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)						
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
		b Less rental expenses					
		c Rental income or (loss)					
		d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less cost or other basis and sales expenses					
		c Gain or (loss)					
		d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a					
		b Less direct expenses	b				
		c Net income or (loss) from fundraising events					
	9a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses		b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	a						
	b Less cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
11a MISCELLANEOUS INCOME	Miscellaneous Revenue	Business Code	900099	17,910	17,910		
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			17,910			
12 Total revenue. See Instructions			4,011,951	3,884,532	0	0	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2 Grants and other assistance to domestic individuals See Part IV, line 22	813,481	813,481		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, line 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	168,848	142,001	23,132	3,715
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,664,279	1,399,660	228,006	36,613
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)				
9 Other employee benefits	224,906	189,146	30,812	4,948
10 Payroll taxes	151,990	127,823	20,823	3,344
11 Fees for services (non-employees)				
a Management				
b Legal	288		288	
c Accounting	17,924		17,924	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	198,700	188,825	9,875	
12 Advertising and promotion	8,736	2,990		5,746
13 Office expenses	93,329	65,804	24,195	3,330
14 Information technology				
15 Royalties				
16 Occupancy	103,203	87,519	13,514	2,170
17 Travel	48,472	42,872	5,296	304
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	15,476	13,016	2,120	340
23 Insurance	34,020	17,815	15,407	798
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a TELEPHONE & INTERNET	29,255	24,603	4,008	644
b TRANSLATING FEES	21,946	21,946		
c VOLUNTEER EXPENSE	16,241	13,900	2,341	
d TRAINING	14,962	12,384	2,578	
e All other expenses	21,217	10,807	1,066	9,344
25 Total functional expenses. Add lines 1 through 24e	3,647,273	3,174,592	401,385	71,296
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash-non-interest-bearing	214,431	1	358,675
	2 Savings and temporary cash investments	0	2	100,000
	3 Pledges and grants receivable, net	43,542	3	28,207
	4 Accounts receivable, net	747,755	4	905,091
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	17,941	9	45,838
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 162,066		
	b Less accumulated depreciation	10b 124,246	42,288	10c 37,820
	11 Investments—publicly traded securities		11	
	12 Investments—other securities See Part IV, line 11		12	
	13 Investments—program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)		1,065,957	16	1,475,631
Liabilities	17 Accounts payable and accrued expenses	45,071	17	148,060
	18 Grants payable		18	
	19 Deferred revenue	50,866	19	9,098
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	16,225	23	0
	24 Unsecured notes and loans payable to unrelated third parties		24	
25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		25		
26 Total liabilities. Add lines 17 through 25		112,162	26	157,158
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets	913,189	27	1,278,420
	28 Temporarily restricted net assets	40,606	28	40,053
	29 Permanently restricted net assets		29	
	30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	953,795	33	1,318,473
	34 Total liabilities and net assets/fund balances	1,065,957	34	1,475,631