

BROCK, SCHECHTER & POLAKOFF, LLP  
726 EXCHANGE STREET, SUITE 822  
BUFFALO, NY 14210

YOUNG AUDIENCES OF WESTERN NEW YORK,  
INC.  
1 LAFAYETTE SQ  
BUFFALO, NY 14203

|||||

CLIENT COPY

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Adding value for 50 years

Brock, Schechter & Polakoff, LLP  
726 Exchange St. | Suite 822 | Buffalo, NY 14210  
Phone: 716-854-5034 | Fax: 716-854-7195  
[www.BSPcpa.com](http://www.BSPcpa.com)

MARCH 16, 2022

YOUNG AUDIENCES OF WESTERN NEW YORK,  
INC.  
1 LAFAYETTE SQ  
BUFFALO, NY 14203

YOUNG AUDIENCES OF WESTERN NEW YORK, INC.:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE 2020 EXEMPT ORGANIZATION  
RETURNS, AS FOLLOWS...

2020 FORM 990

2020 NEW YORK FORM CHAR500

PLEASE REVIEW THE RETURN(S) FOR COMPLETENESS AND ACCURACY. SEE THE ENCLOSED  
TRANSMITTAL(S) FOR THE FILING INSTRUCTIONS. ALSO ENCLOSED ARE THE E-FILE  
AUTHORIZATION FORM(S) THAT NEED TO BE SIGNED AND RETURNED TO OUR OFFICE AS  
SOON AS POSSIBLE.

INSTRUCTIONS FOR FILING THE ABOVE FORMS ARE FURNISHED FOR EASY REFERENCE.  
YOUR COPIES SHOULD BE RETAINED FOR YOUR FILES.

VERY TRULY YOURS,

ALISON M CLOHESSY

CLIENT COPY

# TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

JUNE 30, 2021

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**PREPARED FOR:**

YOUNG AUDIENCES OF WESTERN NEW YORK,  
INC.  
1 LAFAYETTE SQ  
BUFFALO, NY 14203

---

**PREPARED BY:**

BROCK, SCHECHTER & POLAKOFF, LLP  
726 EXCHANGE STREET, SUITE 822  
BUFFALO, NY 14210

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**AMOUNT DUE OR REFUND:**

NOT APPLICABLE

---

**MAKE CHECK PAYABLE TO:**

NOT APPLICABLE

---

**MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:**

NOT APPLICABLE

---

**RETURN MUST BE MAILED ON OR BEFORE:**

NOT APPLICABLE

---

**SPECIAL INSTRUCTIONS:**

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-EO TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED. RETURN FORM 8879-EO TO US BY MAY 16, 2022

Form **8879-EO**

# IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-0047

For calendar year 2020, or fiscal year beginning JUL 1, 2020, and ending JUN 30, 2021

# 2020

Department of the Treasury  
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**  
▶ **Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.**

Name of exempt organization or person subject to tax <b>YOUNG AUDIENCES OF WESTERN NEW YORK, INC.</b>	Taxpayer identification number <b>16-0916472</b>
--	---

Name and title of officer or person subject to tax  
**LAURA DOUGLAS  
BOARD PRESIDENT**

### Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, or 7a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, or 7b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

<b>1a</b> Form 990 check here ▶ <input checked="" type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12) .....	<b>1b</b> <u>545,280.</u>
<b>2a</b> Form 990-EZ check here ▶ <input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9) .....	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here ▶ <input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22) .....	<b>3b</b> _____
<b>4a</b> Form 990-PF check here ▶ <input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part VI, line 5) .....	<b>4b</b> _____
<b>5a</b> Form 8868 check here ▶ <input type="checkbox"/>	<b>b</b> Balance due (Form 8868, line 3c) .....	<b>5b</b> _____
<b>6a</b> Form 990-T check here ▶ <input type="checkbox"/>	<b>b</b> Total tax (Form 990-T, Part III, line 4) .....	<b>6b</b> _____
<b>7a</b> Form 4720 check here ▶ <input type="checkbox"/>	<b>b</b> Total tax (Form 4720, Part III, line 1) .....	<b>7b</b> _____

### Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above organization or  I am a person subject to tax with respect to (name of organization) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy

of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

**PIN: check one box only**

I authorize **BROCK, SCHECHTER & POLAKOFF, LLP** to enter my PIN **25375**  
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

### Part III Certification and Authentication

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. **16718750116**  
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **BROCK, SCHECHTER & POLAKOFF, LLP** Date ▶ **03/16/22**

**ERO Must Retain This Form - See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

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

**2020**

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

**A** For the 2020 calendar year, or tax year beginning **JUL 1, 2020** and ending **JUN 30, 2021**

<p><b>B</b> Check if applicable:</p> <p><input type="checkbox"/> Address change</p> <p><input type="checkbox"/> Name change</p> <p><input type="checkbox"/> Initial return</p> <p><input type="checkbox"/> Final return/terminated</p> <p><input type="checkbox"/> Amended return</p> <p><input type="checkbox"/> Application pending</p>	<p><b>C</b> Name of organization <b>YOUNG AUDIENCES OF WESTERN NEW YORK, INC.</b></p> <p>Doing business as</p> <p>Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>1 LAFAYETTE SQ</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code <b>BUFFALO, NY 14203</b></p> <p><b>F</b> Name and address of principal officer: <b>LAURA DOUGLAS</b> <b>SAME AS C ABOVE</b></p>	<p><b>D</b> Employer identification number <b>16-0916472</b></p> <p><b>E</b> Telephone number <b>716-881-0917</b></p> <p><b>G</b> Gross receipts \$ <b>547,104.</b></p> <p><b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p><b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions</p> <p><b>H(c)</b> Group exemption number ▶</p>
<p><b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p>		
<p><b>J</b> Website: ▶ <b>WWW.YAWNY.ORG</b></p>		
<p><b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</p>		
		<p><b>L</b> Year of formation: <b>1967</b> <b>M</b> State of legal domicile: <b>NY</b></p>

**Part I Summary**

<b>Activities &amp; Governance</b>	<p><b>1</b> Briefly describe the organization's mission or most significant activities: <b>ARTS-IN-EDUCATION PERFORMANCES &amp; RESIDENCIES IN SCHOOLS AND COMMUNITY VENUES.</b></p> <p><b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.</p> <p><b>3</b> Number of voting members of the governing body (Part VI, line 1a) ..... <b>3</b> <b>9</b></p> <p><b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) ..... <b>4</b> <b>9</b></p> <p><b>5</b> Total number of individuals employed in calendar year 2020 (Part V, line 2a) ..... <b>5</b> <b>36</b></p> <p><b>6</b> Total number of volunteers (estimate if necessary) ..... <b>6</b> <b>3</b></p> <p><b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12 ..... <b>7a</b> <b>0.</b></p> <p><b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11 ..... <b>7b</b> <b>0.</b></p>																									
<b>Revenue</b>		<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>Prior Year</th> <th>Current Year</th> </tr> </thead> <tbody> <tr> <td><b>8</b> Contributions and grants (Part VIII, line 1h) .....</td> <td style="text-align: right;">356,320.</td> <td style="text-align: right;">367,240.</td> </tr> <tr> <td><b>9</b> Program service revenue (Part VIII, line 2g) .....</td> <td style="text-align: right;">241,883.</td> <td style="text-align: right;">178,167.</td> </tr> <tr> <td><b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....</td> <td style="text-align: right;">77.</td> <td style="text-align: right;">17.</td> </tr> <tr> <td><b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....</td> <td style="text-align: right;">14,534.</td> <td style="text-align: right;">-144.</td> </tr> <tr> <td><b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....</td> <td style="text-align: right;">612,814.</td> <td style="text-align: right;">545,280.</td> </tr> </tbody> </table>		Prior Year	Current Year	<b>8</b> Contributions and grants (Part VIII, line 1h) .....	356,320.	367,240.	<b>9</b> Program service revenue (Part VIII, line 2g) .....	241,883.	178,167.	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....	77.	17.	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....	14,534.	-144.	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) .....	612,814.	545,280.						
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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.

<b>Sign Here</b>	<p>Signature of officer <b>LAURA DOUGLAS, BOARD PRESIDENT</b></p> <p>Type or print name and title</p>	<p>Date</p>
<b>Paid Preparer Use Only</b>	<p>Print/Type preparer's name <b>ALISON M CLOHESSY</b></p> <p>Firm's name ▶ <b>BROCK, SCHECHTER &amp; POLAKOFF, LLP</b></p> <p>Firm's address ▶ <b>726 EXCHANGE STREET, SUITE 822 BUFFALO, NY 14210</b></p>	<p>Preparer's signature <b>ALISON M CLOHESSY</b></p> <p>Date <b>03/16/22</b></p> <p>Firm's EIN ▶ <b>16-1003516</b></p> <p>Phone no. <b>716-854-5034</b></p>

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO MAKE THE VISUAL, PERFORMING, AND LITERARY ARTS A PART OF YOUNG PEOPLE'S LIVES IN ORDER TO ENHANCE THEIR DEVELOPMENT AS CREATIVE AND PRODUCTIVE HUMAN BEINGS. THE ORGANIZATION SERVES THE EIGHT COUNTIES OF WESTERN NEW YORK.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

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

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

4a (Code: ) (Expenses \$ 334,601. including grants of \$ ) (Revenue \$ 178,167. ) YOUNG AUDIENCES CORE SERVICES: CONNECTING YOUNG PEOPLE WITH PROFESSIONAL ARTISTS IN SCHOOLS, COMMUNITY CENTERS, AND OUT-OF-SCHOOL-TIME PROGRAMS THROUGH LONG-TERM PARTNERSHIPS, RESIDENCIES, WORKSHOPS AND ASSEMBLIES.

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

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

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

4e Total program service expenses 334,601.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	<b>1</b> X	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	<b>2</b> X	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....	<b>3</b>	X
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....	<b>4</b>	X
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....	<b>5</b>	X
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....	<b>6</b>	X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....	<b>7</b>	X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....	<b>8</b>	X
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....	<b>9</b>	X
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> .....	<b>10</b>	X
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	<b>11a</b> X	
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....	<b>11b</b>	X
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....	<b>11c</b>	X
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....	<b>11d</b>	X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>11e</b>	X
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>11f</b>	X
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	<b>12a</b>	X
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....	<b>12b</b>	X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....	<b>13</b>	X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....	<b>14a</b>	X
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....	<b>14b</b>	X
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....	<b>15</b>	X
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....	<b>16</b>	X
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> .....	<b>17</b>	X
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....	<b>18</b>	X
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....	<b>19</b>	X
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....	<b>20a</b>	X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....	<b>20b</b>	
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....	<b>21</b>	X



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

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

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	<b>2a</b> 36		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</b>	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
	<b>7d</b>		
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	<b>11a</b>	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>	
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>	X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>	X

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

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

**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **▶NY**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **▶**  
**AMELIA SCHRADER, YOUNG AUDIENCES OF WESTERN NEW YORK - 716-881-0917**  
**1 LAFAYETTE SQUARE, BUFFALO, NY 14203**

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JENNIFER SIEPIERSKI FORMER EXECUTIVE DIRECTOR	40.00			X			43,856.	0.	4,226.	
(2) AMELIA SCHRADER EXECUTIVE DIRECTOR	40.00			X			5,000.	0.	590.	
(3) ARLOW LINTON PRESIDENT	1.00	X		X			0.	0.	0.	
(4) LAURA DOUGLAS VICE PRESIDENT	1.00	X					0.	0.	0.	
(5) MICHAEL LESLIE BOARD MEMBER	1.00	X					0.	0.	0.	
(6) DAYCIA CLARKE COMMITTEE MEMBER	1.00	X					0.	0.	0.	
(7) MICHAEL THOMAS TREASURER	1.00	X		X			0.	0.	0.	
(8) VALERIE STANEK SECRETARY	1.00	X		X			0.	0.	0.	
(9) ROBIN HIBBERT BOARD MEMBER	1.00	X					0.	0.	0.	
(10) JIM HOWE BOARD MEMBER	1.00	X					0.	0.	0.	
(11) KYLE YOUNG BOARD MEMBER	1.00	X					0.	0.	0.	

YOUNG AUDIENCES OF WESTERN NEW YORK, INC.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
<b>1b Subtotal</b>							48,856.	0.	4,816.	
<b>c Total from continuation sheets to Part VII, Section A</b>							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b>							48,856.	0.	4,816.	

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

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

**Section B. Independent Contractors**

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

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

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

YOUNG AUDIENCES OF WESTERN NEW YORK, INC.

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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	<b>1 a</b> Federated campaigns .....	<b>1a</b>					
	<b>b</b> Membership dues .....	<b>1b</b>					
	<b>c</b> Fundraising events .....	<b>1c</b>					
	<b>d</b> Related organizations .....	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	186,565.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above ...	<b>1f</b>	180,675.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 18,309.				
	<b>h Total.</b> Add lines 1a-1f .....			367,240.			
Program Service Revenue	<b>2 a</b> <b>PERFORMANCE FEES</b>	<b>Business Code</b>					
		900099	178,167.	178,167.			
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> _____						
	<b>e</b> _____						
	<b>f</b> All other program service revenue .....						
<b>g Total.</b> Add lines 2a-2f .....			178,167.				
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts) .....		17.			17.	
	<b>4</b> Income from investment of tax-exempt bond proceeds .....						
	<b>5</b> Royalties .....						
	<b>6 a</b> Gross rents .....	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses ...	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss) .....						
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities				
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses .....	<b>7b</b>					
	<b>c</b> Gain or (loss) .....	<b>7c</b>					
<b>d</b> Net gain or (loss) .....							
<b>8 a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 .....	<b>8a</b>		1,680.				
		<b>b</b> Less: direct expenses .....	<b>8b</b>	1,824.			
		<b>c</b> Net income or (loss) from fundraising events .....			-144.		-144.
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19 .....	<b>9a</b>						
		<b>b</b> Less: direct expenses .....	<b>9b</b>				
		<b>c</b> Net income or (loss) from gaming activities .....					
<b>10 a</b> Gross sales of inventory, less returns and allowances .....	<b>10a</b>						
		<b>b</b> Less: cost of goods sold .....	<b>10b</b>				
		<b>c</b> Net income or (loss) from sales of inventory .....					
Miscellaneous Revenue	<b>11 a</b> _____	<b>Business Code</b>					
	<b>b</b> _____						
	<b>c</b> _____						
	<b>d</b> All other revenue .....						
	<b>e Total.</b> Add lines 11a-11d .....						
<b>12 Total revenue.</b> See instructions .....			545,280.	178,167.	0.	-127.	

**YOUNG AUDIENCES OF WESTERN NEW YORK,  
INC.**

Form 990 (2020)

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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  X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	43,856.	30,700.	6,578.	6,578.
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	150,724.	105,506.	22,609.	22,609.
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits .....	19,104.	13,372.	2,866.	2,866.
<b>10</b> Payroll taxes .....	17,948.	12,564.	2,692.	2,692.
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	3,518.		3,518.	
<b>c</b> Accounting .....	6,575.	4,603.	986.	986.
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	15,689.	10,551.	4,723.	415.
<b>12</b> Advertising and promotion .....	2,876.	2,013.	288.	575.
<b>13</b> Office expenses .....	1,675.	837.	670.	168.
<b>14</b> Information technology .....	5,511.	3,858.	1,102.	551.
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	24,670.	14,802.	9,868.	
<b>17</b> Travel .....	3,163.	1,581.	791.	791.
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....				
<b>20</b> Interest .....	641.		641.	
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	7,096.	5,677.	1,419.	
<b>23</b> Insurance .....	11,351.	8,513.	2,838.	
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> <u>ARTIST AND DIRECT PROGR</u>	111,699.	111,699.		
<b>b</b> <u>DUES</u>	13,090.	6,545.	5,236.	1,309.
<b>c</b> <u>POSTAGE</u>	2,676.	892.	892.	892.
<b>d</b> <u>MISCELLANEOUS</u>	1,777.	888.	711.	178.
<b>e</b> All other expenses <u>SEE SCH O</u>	2,157.		2,157.	
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	445,796.	334,601.	70,585.	40,610.
<b>26</b> <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

**YOUNG AUDIENCES OF WESTERN NEW YORK,  
INC.**

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**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	87,411.	<b>1</b>	183,108.
	<b>2</b> Savings and temporary cash investments .....	80,334.	<b>2</b>	81,975.
	<b>3</b> Pledges and grants receivable, net .....	22,920.	<b>3</b>	14,782.
	<b>4</b> Accounts receivable, net .....	150.	<b>4</b>	150.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	2,187.	<b>9</b>	1,901.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	43,918.		
	<b>b</b> Less: accumulated depreciation .....	25,128.		
	<b>11</b> Investments - publicly traded securities .....	25,886.	<b>10c</b>	18,790.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>11</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>12</b>	
	<b>14</b> Intangible assets .....		<b>13</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....		<b>14</b>	
<b>16</b> <b>Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	218,888.	<b>15</b>	300,706.	
<b>17</b> Accounts payable and accrued expenses .....	23,358.	<b>16</b>	16,963.	
<b>18</b> Grants payable .....		<b>17</b>		
<b>19</b> Deferred revenue .....		<b>18</b>	4,500.	
<b>20</b> Tax-exempt bond liabilities .....		<b>19</b>		
<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>20</b>		
<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>21</b>		
<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	70,318.	<b>22</b>		
<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>23</b>	54,547.	
<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		<b>24</b>		
<b>26</b> <b>Total liabilities.</b> Add lines 17 through 25 .....	93,676.	<b>25</b>	76,010.	
<b>27</b> <b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>		<b>26</b>		
<b>28</b> Net assets without donor restrictions .....	99,289.	<b>27</b>	181,410.	
<b>29</b> Net assets with donor restrictions .....	25,923.	<b>28</b>	43,286.	
<b>30</b> <b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>				
<b>31</b> Capital stock or trust principal, or current funds .....		<b>29</b>		
<b>32</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>		
<b>33</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>		
<b>34</b> Total net assets or fund balances .....	125,212.	<b>32</b>	224,696.	
<b>35</b> Total liabilities and net assets/fund balances .....	218,888.	<b>33</b>	300,706.	

Form **990** (2020)



**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	545,280.
2	Total expenses (must equal Part IX, column (A), line 25)	2	445,796.
3	Revenue less expenses. Subtract line 2 from line 1	3	99,484.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	125,212.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	224,696.

**Part XII Financial Statements and Reporting**

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

- 1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a	X	
2b		X
2c	X	
3a		X
3b		

Form 990 (2020)

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization YOUNG AUDIENCES OF WESTERN NEW YORK, INC.

Employer identification number 16-0916472

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches...
2 A school described in section 170(b)(1)(A)(ii)...
3 A hospital or a cooperative hospital service organization...
4 A medical research organization operated in conjunction with a hospital...
5 An organization operated for the benefit of a college or university...
6 A federal, state, or local government or governmental unit...
7 X An organization that normally receives a substantial part of its support from a governmental unit or from the general public...
8 A community trust described in section 170(b)(1)(A)(vi)...
9 An agricultural research organization described in section 170(b)(1)(A)(ix)...
10 An organization that normally receives (1) more than 33 1/3% of its support from contributions...
11 An organization organized and operated exclusively to test for public safety...
12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations...
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s)...
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s)...
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s)...
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated...
e Check this box if the organization received a written determination from the IRS...
f Enter the number of supported organizations

Table with 6 main columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	258,761.	239,842.	376,530.	338,739.	281,946.	1495818.
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	258,761.	239,842.	376,530.	338,739.	281,946.	1495818.
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						458,752.
<b>6 Public support.</b> Subtract line 5 from line 4.						1037066.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
<b>7</b> Amounts from line 4 .....	258,761.	239,842.	376,530.	338,739.	281,946.	1495818.
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	10.	18.	97.	77.	17.	219.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	6,589.	200.	29,783.	18,077.		54,649.
<b>11 Total support.</b> Add lines 7 through 10						1550686.
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	1,443,033.
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

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

<b>14</b> Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	66.88 %
<b>15</b> Public support percentage from 2019 Schedule A, Part II, line 14 .....	<b>15</b>	65.16 %
<b>16a 33 1/3% support test - 2020.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2019.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2020.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2019.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

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

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

Section A. Public Support

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2016, (b) 2017, (c) 2018, (d) 2019, (e) 2020, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included in line 10b; 12 Other income; 13 Total support.

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2019 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2019 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?		
<b>b</b> A family member of a person described in line 11a above?		
<b>c</b> A 35% controlled entity of a person described in line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
<b>b</b> Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

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

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

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

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

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

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2020 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2020 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2020		
a	From 2015		
b	From 2016		
c	From 2017		
d	From 2018		
e	From 2019		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2020 distributable amount		
i	Carryover from 2015 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2020 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2020 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2021.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2016		
b	Excess from 2017		
c	Excess from 2018		
d	Excess from 2019		
e	Excess from 2020		



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

PART II, SECTION B, LINE 10

OTHER INCOME CONSISTS OF REVENUE FROM SPECIAL EVENTS AND OTHER MISCELLANEOUS ITEMS.



Schedule A

Identification of Excess Contributions Included on Part II, Line 5

2020

\*\* Do Not File \*\*

\*\*\* Not Open to Public Inspection \*\*\*

Contributor's Name	Total Contributions	Excess Contributions
OISHEI FOUNDATION	99,000.	67,986.
COMMUNITY FOUNDATION FOR GREATER BUFFALO	65,000.	33,986.
FUND FOR THE ARTS	259,800.	228,786.
PETER AND ELIZABETH C TOWER FOUNDATION	78,050.	47,036.
FIRST NIAGARA FOUNDATION	75,000.	43,986.
UNITED WAY	39,500.	8,486.
NYS COUNCIL ON THE ARTS	59,500.	28,486.
Total Excess Contributions to Schedule A, Part II, Line 5 .....		458,752.

**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2020**

Name of the organization

**YOUNG AUDIENCES OF WESTERN NEW YORK, INC.**

Employer identification number

**16-0916472**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

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

Name of organization <b>YOUNG AUDIENCES OF WESTERN NEW YORK, INC.</b>	Employer identification number <b>16-0916472</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	FUNDS FOR THE ARTS C/O COMMUNITY FOUNDATION FOR GREATER BUFF  726 EXCHANGE STREET  BUFFALO, NY 14210	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	NEW YORK STATE COUNCIL ON THE ARTS  300 PARK AVENUE SOUTH  NEW YORK, NY 10010	\$ 59,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	CITY OF BUFFALO  ONE NIAGARA SQUARE  BUFFALO, NY 14202	\$ 25,204.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	ERIE COUNTY  95 FRANKLIN STREET  BUFFALO, NY 14202	\$ 10,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	UNITED WAY  742 DELAWARE AVENUE  BUFFALO, NY 14209	\$ 19,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	ERIE COUNTY YOUTH BUREAU  810 EAST FERRY STREET  BUFFALO, NY 14211	\$ 12,026.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG AUDIENCES OF WESTERN NEW YORK, INC.</b>	Employer identification number <b>16-0916472</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	FIRST NIAGARA FOUNDATION 726 EXCHANGE STREET, SUITE 701 BUFFALO, NY 14210	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	NATIONAL FUEL 6363 MAIN STREET BUFFALO, NY 14221	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	MOLINA HEALTHCARE 5232 WITZ DRIVE NORTH SYRACUSE, NY 13213	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	RALPH C WILSON FOUNDATION 726 EXCHANGE STREET BUFFALO, NY 14210	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	PETER & ELIZABETH C. TOWER FOUNDATION 2351 FOREST RD. #106 GETZVILLE, NY 14068	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	ERIE COUNTY PRIMETIME 810 EAST FERRY STREET BUFFALO, NY 14211	\$ 9,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization <b>YOUNG AUDIENCES OF WESTERN NEW YORK, INC.</b>	Employer identification number <b>16-0916472</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization <b>YOUNG AUDIENCES OF WESTERN NEW YORK, INC.</b>	Employer identification number <b>16-0916472</b>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

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

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

**2020**

**Open to Public Inspection**

**Name of the organization** YOUNG AUDIENCES OF WESTERN NEW YORK, INC. **Employer identification number** 16-0916472

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

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

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

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

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X .....

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2020



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

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

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

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

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  \_\_\_\_\_ %
  - b Permanent endowment  \_\_\_\_\_ %
  - c Term endowment  \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes    | No |
|---|--------|----|
| (i) Unrelated organizations   | 3a(i)  |    |
| (ii) Related organizations  | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other		43,918.	25,128.	18,790.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				18,790.

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

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

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

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

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

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

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

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

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

**Part XIII Supplemental Information.**

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

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**SCHEDULE L**  
**(Form 990 or 990-EZ)**

**Transactions With Interested Persons**

OMB No. 1545-0047

**2020**

Open To Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization **YOUNG AUDIENCES OF WESTERN NEW YORK, INC.** Employer identification number **16-0916472**

**Part I Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... ▶ \$

**Part II Loans to and/or From Interested Persons.**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
<b>Total</b> .....						▶ \$						

**Part III Grants or Assistance Benefiting Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
LE BALLET TOUBA	ROBIN HIBBERT IS ON	1,090.	ROBIN HIBBE		X
GOLDBERG SEGALLA	ARLOW LINTON IS ON	3,518.	ARLOW LINTO		X

**Part V Supplemental Information.**

Provide additional information for responses to questions on Schedule L (see instructions).

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: LE BALLET TOUBA

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

ROBIN HIBBERT IS ON THE BOARD OF DIRECTORS.

(D) DESCRIPTION OF TRANSACTION: ROBIN HIBBERT IS THE OWNER OF LE BALLET TOUBA. THE ORGANIZATION PAID LE BALLET TOUBA FOR CONTRACTED SERVICES.

(A) NAME OF PERSON: GOLDBERG SEGALLA

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

ARLOW LINTON IS ON THE BOARD OF DIRECTORS

(D) DESCRIPTION OF TRANSACTION: ARLOW LINTON IS AN ATTORNEY AT GOLDBERG SEGALLA. THE ORGANIZATION PAID GOLDBERG SEGALLA FOR LEGAL SERVICES.

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2020**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

Name of the organization **YOUNG AUDIENCES OF WESTERN NEW YORK, INC.** Employer identification number **16-0916472**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ( RENT )	X	1	17,530.	FAIR MARKET VALUE OF
26 Other ▶ ( ARTIST IN-KIN )	X	1	779.	FAIR MARKET VALUE OF
27 Other ▶ ( )				
28 Other ▶ ( )				

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

- 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? **X**
- b If "Yes," describe the arrangement in Part II.
- 31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? **X**
- 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? **X**
- b If "Yes," describe in Part II.
- 33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

	Yes	No
30a		X
31		X
32a		X

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

Schedule M (Form 990) 2020

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

Lined area for supplemental information with horizontal ruling lines.

CLIENT COPY

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2020**

Open to Public  
Inspection

Name of the organization	YOUNG AUDIENCES OF WESTERN NEW YORK, INC.	Employer identification number	16-0916472
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FORM 990, PART VI, SECTION B, LINE 11B:

THE FINANCE COMMITTEE REVIEWS THE 990 AND THE BOARD IS PROVIDED A COPY FOR  
REVIEW PRIOR TO FILING.

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

ORGANIZATION REQUIRES ALL OFFICERS, DIRECTORS AND KEY EMPLOYEES TO COMPLETE  
ANNUAL CONFLICT OF INTEREST STATEMENTS. THE BOARD PRESIDENT REVIEWS THE  
CONFLICT OF INTERESTS ANNUALLY AND REPORTS TO THE BOARD WHO AGREES TO ANY  
APPROPRIATE RESTRICTIONS.

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

FOR EXECUTIVE DIRECTOR, THE SALARY AND COMPENSATION OF THE EXECUTIVE  
DIRECTOR FOR THREE COMPARABLE ORGANIZATIONS WERE REVIEWED FOR THE TWO  
HIGHEST PAID EMPLOYEES BY THE BOARD OF DIRECTORS.

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

THE ORGANIZATION MAKES GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY,  
AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART IX, LINE 24E, ALL OTHER FUNCTIONAL EXPENSES:

ANNUAL REPORT/NEWSLETTER:

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	1,080.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	1,080.



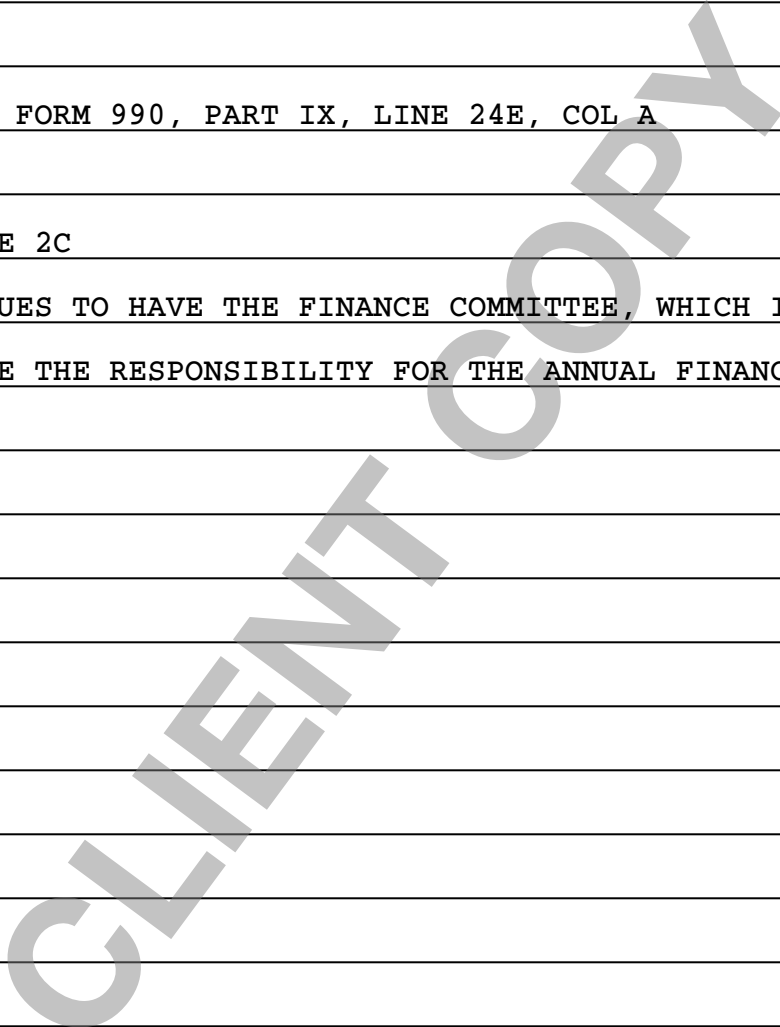
Name of the organization <b>YOUNG AUDIENCES OF WESTERN NEW YORK, INC.</b>	Employer identification number <b>16-0916472</b>
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**STAFF DEVELOPMENT:**

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	1,077.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	1,077.
TOTAL OTHER EXPENSES ON FORM 990, PART IX, LINE 24E, COL A	2,157.

FORM 990, PART XII, LINE 2C

THE ORGANIZATION CONTINUES TO HAVE THE FINANCE COMMITTEE, WHICH IS LEAD BY THE TREASURER, ASSUME THE RESPONSIBILITY FOR THE ANNUAL FINANCIAL STATEMENTS REVIEW.



# TAX RETURN FILING INSTRUCTIONS

NEW YORK FORM CHAR500

FOR THE YEAR ENDING

JUNE 30, 2021

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**PREPARED FOR:**

YOUNG AUDIENCES OF WESTERN NEW YORK,  
INC.  
1 LAFAYETTE SQ  
BUFFALO, NY 14203

---

**PREPARED BY:**

BROCK, SCHECHTER & POLAKOFF, LLP  
726 EXCHANGE STREET, SUITE 822  
BUFFALO, NY 14210

---

**AMOUNT OF TAX:**

BALANCE DUE OF \$75

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**MAKE CHECK PAYABLE TO:**

DEPARTMENT OF LAW

---

**MAIL TAX RETURN TO:**

NYS OFFICE OF ATTORNEY GENERAL  
CHARITIES BUREAU REGISTRATION SECTION  
28 LIBERTY STREET  
NEW YORK, NY 10005

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**RETURN MUST BE MAILED ON OR BEFORE:**

MAY 16, 2022

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**SPECIAL INSTRUCTIONS:**

THE REPORT SHOULD BE SIGNED AND DATED BY AN AUTHORIZED  
INDIVIDUAL(S).

NEW YORK FORM CHAR500 REPORTS SHOULD ALSO BE FILED WITH THE  
DEPARTMENT OF STATE VIA THE WEB AT: [HTTPS://MY.NY.GOV/](https://my.ny.gov/)

THE ATTACHED COPY OF THE FEDERAL FORM 990 MUST BE PROPERLY SIGNED  
AND DATED.

# CHAR500

NYS Annual Filing for Charitable Organizations  
www.CharitiesNYS.com

Send with fee and attachments to:  
NYS Office of the Attorney General  
Charities Bureau Registration Section  
28 Liberty Street  
New York, NY 10005

## 2020

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Inspection

### 1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) **07/01/2020** and Ending (mm/dd/yyyy) **06/30/2021**

Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: <b>YOUNG AUDIENCES OF WESTERN NEW YORK, INC</b>	Employer Identification Number (EIN): <b>16-0916472</b>
	Mailing Address: <b>1 LAFAYETTE SQ</b>	NY Registration Number: <b>00-76-05</b>
	City / State / ZIP: <b>BUFFALO, NY 14203</b>	Telephone: <b>716 881-0917</b>
	Website: <b>WWW.YAWNY.ORG</b>	Email: <b>INFO@YAWNY.ORG</b>

Check your organization's registration category:  7A only  EPTL only  DUAL (7A & EPTL)  EXEMPT\* Confirm your Registration Category in the Charities Registry at [www.CharitiesNYS.com](http://www.CharitiesNYS.com).

### 2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

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

President or Authorized Officer: \_\_\_\_\_  
 Signature: \_\_\_\_\_ Print Name and Title: **LAURA DOUGLAS BOARD PRESIDENT** Date: \_\_\_\_\_

Chief Financial Officer or Treasurer: \_\_\_\_\_  
 Signature: \_\_\_\_\_ Print Name and Title: **MICHAEL THOMAS TREASURER** Date: \_\_\_\_\_

### 3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

- 3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.
- 3b. EPTL filing exemption: Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

### 4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

Yes  No 4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

Yes  No 4b. Did the organization receive government grants? If yes, complete Schedule 4b.

### 5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ <u>25.</u>	EPTL filing fee: \$ <u>50.</u>	Total fee: \$ <u>75.</u>	Make a single check or money order payable to: <b>"Department of Law"</b>
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CHAR500 Annual Filing for Charitable Organizations (Updated January 2021)

\*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

# CHAR500

## Annual Filing Checklist

- Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:
- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
  - Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
  - Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

### Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.
- Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded \$25,000 and/or our assets exceeded \$25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- Review Report if you received total revenue and support greater than \$250,000 and up to \$750,000.
- Audit Report if you received total revenue and support greater than \$750,000
- No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

### Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- \$0, if you checked the 7A exemption in Part 3a
- \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- \$0, if you checked the EPTL exemption in Part 3b
- \$25, if the NET WORTH is less than \$50,000
- \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- \$1500, if the NET WORTH is \$50,000,000 or more

#### Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

**7A** filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")

**EPTL** filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.

**DUAL** filers are registered under both 7A and EPTL.

**EXEMPT** filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at [www.CharitiesNYS.com](http://www.CharitiesNYS.com).

#### Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

### Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General  
Charities Bureau Registration Section  
28 Liberty Street  
New York, NY 10005

#### Need Assistance?

Visit: [www.CharitiesNYS.com](http://www.CharitiesNYS.com)  
Call: (212) 416-8401  
Email: [Charities.Bureau@ag.ny.gov](mailto:Charities.Bureau@ag.ny.gov)

# CHAR500

Schedule 4b: Government Grants  
www.CharitiesNYS.com

## 2020

Open to Public  
Inspection

If you checked the box in question 4b in Part 4, complete this schedule and list EACH government grant award by a domestic (federal, state or local) agency; interstate or intergovernmental agency (for example Port Authority of New York and New Jersey); and state or local authorities.

**Use additional pages if necessary.** Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

### 1. Organization Information

Name of Organization:	NY Registration Number:
YOUNG AUDIENCES OF WESTERN NEW YORK, INC.	00-76-05

### 2. Government Grants

Name of Government Agency	Amount of Grant
1. CITY OF BUFFALO	1. 25,204.
2. COUNTY OF ERIE ARTS	2. 15,750.
3. ERIE COUNTY YOUTH BUREAU	3. 12,026.
4. ERIE COUNTY PRIMETIME	4. 9,000.
5. NY HUMANITIES	5. 2,500.
6. NYS CA SERVICES	6. 65,100.
7. PPP LOAN	7. 56,985.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 186,565.



**Young Audiences  
of Western New York, Inc.**

Financial Statements  
June 30, 2021 and June 30, 2020

Independent Accountants' Review Report.....	1-2
Financial Statements	
Statements of Financial Position.....	3
Statements of Activities .....	4
Statements of Functional Expenses.....	5
Statements of Cash Flows .....	6
Notes to Financial Statements .....	7-13



Adding value for 50 years

Brock, Schechter & Polakoff, LLP  
726 Exchange St. | Suite 822 | Buffalo, NY 14210  
Phone: 716-854-5034 | Fax: 716-854-7195  
[www.BSPcpa.com](http://www.BSPcpa.com)

## Independent Accountants' Review Report

To the Board of Directors  
Young Audiences of Western New York, Inc.

We have reviewed the accompanying financial statements of Young Audiences of Western New York, Inc. (a not-for-profit organization), which comprise the statements of financial position as of June 30, 2021 and June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

### Management's Responsibility for the Financial Statements

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

### Accountants' Responsibility

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

### Accountants' Conclusion

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

---

*Robert J. Sommer, CPA*  
*David R. Di Matteo, CPA*  
*Raymond P. Crane, CPA*  
*Kevin M. Majchrowicz, CPA*  
*Melissa A. Stevener, CPA*

*Jennifer N. Insalaco, CPA*  
*Peter J. Ruocco, CPA*  
*John Pawlak, CPA*  
*Michael J. Prinzbach, CPA*  
*Jeffery R. Kruszka, CPA*

*John Walczak, CPA*  
*Frank A. Kaczmarczyk, CPA*  
*Alison M. Clohessy, CPA*  
*Karen Dotterweich, CPA*

Member of  
**CPAmerica**  
Member  Crowe Global

## Emphasis of Matter

As discussed in Notes 1 and 10, the Organization has elected to account for the Paycheck Protection Program (PPP) loans it received in 2020/2021 in accordance with Financial Accounting Standards Board (FASB) Codification Subtopic 958-605, *Not-for-Profit Entities – Revenue Recognition*. Under FASB ASC 958-605, when a government grant is awarded and the conditions have been substantially met, the grant is recognized as income. Under the terms of the PPP, the loan and any related accrued interest are forgivable as long as the borrower uses the loan proceeds for eligible purposes (such as payroll, benefits, rent and utilities) and maintains its payroll and employment levels. Formal forgiveness from the lender for the 2020 and 2021 PPP loans was obtained on February 1, 2021 and October 18, 2021, respectively. Our conclusion is not modified with respect to this matter.

*Brock Schechter & Polakoff, LLP*

Buffalo, New York  
March 16, 2022



Statements of Financial Position

	June 30,	
Assets	2021	2020
Current assets		
Cash and equivalents	\$ 265,083	\$ 167,745
Receivables	14,932	23,070
Prepaid expenses	1,901	2,187
Total current assets	<u>281,916</u>	<u>193,002</u>
Property and equipment		
Office and computer equipment	30,318	30,318
Website	13,600	13,600
	<u>43,918</u>	<u>43,918</u>
Less: accumulated depreciation	(25,128)	(18,032)
Net property and equipment	<u>18,790</u>	<u>25,886</u>
 Total assets	 <u>\$ 300,706</u>	 <u>\$ 218,888</u>
<b>Liabilities and Net Assets</b>		
Current liabilities		
Current portion of long-term debt	\$ -	\$ 5,000
Accounts payable	14,222	9,033
Accrued expenses	2,741	14,325
Deferred revenue	4,500	-
Total current liabilities	<u>21,463</u>	<u>28,358</u>
Long-term liabilities		
Long-term debt	-	8,333
Paycheck Protection Program loan	54,547	56,985
Total long-term liabilities	<u>54,547</u>	<u>65,318</u>
Net assets		
Without donor restrictions	181,410	99,289
With donor restrictions	43,286	25,923
Total net assets	<u>224,696</u>	<u>125,212</u>
 Total liabilities and net assets	 <u>\$ 300,706</u>	 <u>\$ 218,888</u>

See independent accountants' review report and notes to financial statements

Statements of Activities

	For the Year Ended June 30, 2021			For the Year Ended June 30, 2020		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue						
Contributions	\$ 33,616	\$ -	\$ 33,616	\$ 28,848	\$ -	\$ 28,848
Government grants	104,376	25,204	129,580	67,750	91,941	159,691
Foundation grants	53,750	75,000	128,750	20,000	129,800	149,800
Corporation grants	-	-	-	400	-	400
Program income	178,167	-	178,167	241,883	-	241,883
Special events revenue	1,680	-	1,680	9,095	-	9,095
Non-cash	18,309	-	18,309	17,581	-	17,581
Miscellaneous income	-	-	-	8,982	-	8,982
Paycheck Protection Program loan forgiveness	56,985	-	56,985	-	-	-
Interest income	17	-	17	77	-	77
Net assets released from restrictions	82,841	(82,841)	-	195,818	(195,818)	-
Total support and revenue	<u>529,741</u>	<u>17,363</u>	<u>547,104</u>	<u>590,434</u>	<u>25,923</u>	<u>616,357</u>
Expenses						
Program services	337,251	-	337,251	435,012	-	435,012
Management and general	69,260	-	69,260	91,225	-	91,225
Fundraising	41,109	-	41,109	53,986	-	53,986
Total expenses	<u>447,620</u>	<u>-</u>	<u>447,620</u>	<u>580,223</u>	<u>-</u>	<u>580,223</u>
Change in net assets	82,121	17,363	99,484	10,211	25,923	36,134
Net assets - beginning of year	<u>99,289</u>	<u>25,923</u>	<u>125,212</u>	<u>89,078</u>	<u>-</u>	<u>89,078</u>
Net assets - end of year	<u>\$ 181,410</u>	<u>\$ 43,286</u>	<u>\$ 224,696</u>	<u>\$ 99,289</u>	<u>\$ 25,923</u>	<u>\$ 125,212</u>

See independent accountants' review report and notes to financial statements

**Statements of Functional Expenses  
For the Years Ended June 30, 2021 and June 30, 2020**

	Program Services		Management & General		Fundraising		Total	
	2021	2020	2021	2020	2021	2020	2021	2020
Annual report and newsletter	\$ -	\$ -	\$ 1,080	\$ -	\$ -	\$ -	\$ 1,080	\$ -
Artist and direct program costs	111,699	164,242	-	-	-	-	111,699	164,242
Bad debt expense	-	-	-	1,736	-	-	-	1,736
Conferences and travel	1,581	1,905	791	952	791	952	3,163	3,809
Consultants	8,617	9,267	4,308	4,633	-	-	12,925	13,900
Depreciation	5,677	5,791	1,419	1,448	-	-	7,096	7,239
Dues and subscriptions	6,545	5,478	5,236	4,382	1,309	1,096	13,090	10,956
Insurance	8,513	10,026	2,838	3,342	-	-	11,351	13,368
Interest	-	-	641	1,205	-	-	641	1,205
Miscellaneous	888	547	711	437	178	109	1,777	1,093
Office expenses	837	1,340	670	1,072	168	268	1,675	3,561
Payroll taxes and benefits	13,662	16,211	2,928	3,474	2,928	3,474	19,518	23,159
Postage	892	589	892	588	892	588	2,676	1,765
Professional services	9,187	9,271	3,594	14,338	76	1,987	12,857	25,596
Promotion and advertising	2,013	3,330	288	476	575	952	2,876	3,877
Rent and parking	14,802	14,303	9,868	9,536	-	-	24,670	23,839
Salaries and benefits	148,480	188,815	31,817	40,460	31,817	40,460	212,114	269,735
Special events fundraising	-	-	-	-	1,824	3,543	1,824	3,543
Staff and board development	-	-	1,077	2,033	-	-	1,077	2,033
Telephone and internet	3,858	3,897	1,102	1,113	551	557	5,511	5,567
	\$ 337,251	\$ 435,012	\$ 69,260	\$ 91,225	\$ 41,109	\$ 53,986	\$ 447,620	\$ 580,223

See independent accountants' review report and notes to financial statements

Statements of Cash Flows

	For the Years Ended June 30,	
	2021	2020
Cash flows from operating activities		
Change in net assets	\$ 99,484	\$ 36,134
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	7,096	7,239
Bad debt expense	-	1,736
Forgiveness of Paycheck Protection Program loan	(56,985)	-
Changes in assets and liabilities		
Receivables	8,138	(7,875)
Prepaid expenses	286	(81)
Accounts payable	5,189	(57,794)
Accrued expenses	(11,584)	2,455
Deferred revenue	4,500	-
Net cash provided by (used in) operating activities	<u>56,124</u>	<u>(18,186)</u>
Cash flows from investing activities		
Purchases of property and equipment	-	(5,825)
Cash flows from financing activities		
Proceeds from issuance of Paycheck Protection Program loan	54,547	56,985
Payments of long-term debt	(13,333)	(5,000)
Net cash provided by (used in) financing activities	<u>41,214</u>	<u>51,985</u>
Net increase in cash	97,338	27,974
Cash and equivalents at beginning of year	<u>167,745</u>	<u>139,771</u>
Cash and equivalents at end of year	<u>\$ 265,083</u>	<u>\$ 167,745</u>
Supplemental disclosure of cash flows information		
Interest paid	\$ 641	\$ 1,205

See independent accountants' review report and notes to financial statements

## 1. Summary of Significant Accounting Policies

### **Nature of Organization**

Young Audiences of Western New York, Inc. (“Organization”) is a not-for-profit corporation formed for the purpose of arranging and subsidizing performing arts presentations to schools and other institutions in Western New York. It is an autonomous chapter of the national organization, Young Audiences, Inc. The Organization's support comes from individual, foundation, and corporate donors, various government grants, an annual donor drive, annual fundraising event(s), corporate underwriting, and direct program income from school and community venues.

### **Basis of Accounting**

The Organization’s policy is to prepare its financial statements on the accrual basis of accounting. An accrual basis financial statement gives effect to all support and revenue billed but not collected, expenses incurred but not yet paid, and expenses prepaid but not yet incurred.

### **Use of Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### **Cash Equivalents**

For purposes of the statements of financial position and statements of cash flows, the Organization considers all highly liquid investments purchased with maturities of three months or less to be cash equivalents.

### **Receivables and Allowance for Doubtful Accounts**

Receivables are carried at their estimated collectible amounts. Bad debts are provided on the allowance method based on historical experience and management’s evaluation of outstanding accounts receivable. Management believes no allowance is necessary as of June 30, 2021 and June 30, 2020.

### **Property and Equipment**

Property and equipment are stated at cost or fair market value at the date of gift. Depreciation is computed over the estimated useful lives of the assets, ranging from 3 to 5 years, using the straight-line method. The cost of maintenance and repairs is charged to expense as incurred; significant renewals and betterments are capitalized. Depreciation charged to expense for the years ended June 30, 2021 and June 30, 2020 was \$7,096 and \$7,239, respectively.

### **Impairment of Long-Lived Assets**

The Organization reviews its long-lived assets for potential impairment whenever events or changes in circumstances indicate that the carrying value may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair value.

### **Revenue Recognition**

The Organization recognizes revenue to depict the transfer of promised goods or services to the Organization’s customers in an amount reflecting the consideration to which the Organization expects to be entitled in exchange for such goods or services. In order to apply this revenue recognition principle, the Organization applies the following five step approach: (1) identify the contract with a customer, (2) identify the performance obligations in the contract, (3) determine the transaction price, (4) allocate the transaction price to the performance obligations in the contract, and (5) recognize revenue when, or as, a performance obligation is satisfied.

## 1. Summary of Significant Accounting Policies (Continued)

### Revenue Recognition (Continued)

Program income and other revenue is recognized when persuasive evidence of an arrangement exists, the program services have been rendered, the price is fixed or determinable and collectability is reasonably assured. Contribution revenue is recognized when the donor makes a promise to the Organization that is, in substance, unconditional. Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any donor restrictions.

The Organization receives its grants from various local government agencies and other charitable organizations. Support received from these agencies is recognized when expenditures are incurred or when a promise is made to the Organization that is, in substance, unconditional.

Special event revenue is recognized upon the completion of the event and collectability is reasonably assured.

### Classification of Net Assets

The accompanying financial statements have been prepared in conformity with Financial Accounting Standards Board Codification No. 958, *Not-for-Profit Entities*, that requires the Organization to report its net assets and changes therein in the categories described below:

#### Without Donor Restrictions

Without donor restrictions net assets represent resources whose uses are not restricted by donor-imposed stipulations. These resources are available for support of the Organization's activities.

#### With Donor Restrictions

With donor restrictions net assets represent resources whose use are limited by donor-imposed stipulations that either expire by the passage of time or are removed by specific actions of the Organization. Specific actions most often involve completion of expenditures for purposes consistent with the donor's stipulations such as re-granting of resources. When such donor-imposed stipulations are met, with donor restrictions net assets are reclassified to without donor restrictions net assets and reported in the statements of activities as net assets released from restrictions.

### Promotion and Advertising

Promotion and advertising costs are expensed as incurred. Total promotion and advertising costs were \$2,876 and \$3,877 for the years ended June 30, 2021 and June 30, 2020, respectively.

### Income Taxes

The Organization, as a not-for-profit organization, is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

### Functional Expenses

The cost of providing the various programs and activities has been summarized on a functional basis in the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include salaries and benefits, which are allocated on the basis of estimates of time and effort, as well as depreciation and occupancy, which are allocated on a square footage basis. Professional services are allocated based upon the functions for which the costs were incurred.

## 1. Summary of Significant Accounting Policies (Continued)

### **In-Kind Contributions**

Donations of non-cash assets are recorded at their fair values in the year received. Donated services that create or enhance non-financial assets or that require specialized skills, provided by individuals possessing those skills and would typically need to be purchased if not donated are recorded at their fair values in the year received.

In-kind contribution revenue recognized in the statements of activities consists of:

	For the Years Ended June 30,	
	2021	2020
Donated non-cash assets	\$ 779	\$ 4,956
Donated rental space	17,530	12,625

### **Paycheck Protection Program Loans**

The Organization has elected to account for the Paycheck Protection Program (PPP) loans it received in 2021 and 2020 in accordance with Financial Accounting Standards Board (FASB) Codification Subtopic 958-605, *Not-for-Profit Entities – Revenue Recognition*. Under FASB ASC 958-605, a forgivable loan from the government is treated as a government grant and is recognized as income when the Organization has substantially met the conditions of the program. Recognition of income can occur prior to official forgiveness from the lender or legal release of indebtedness.

### **Subsequent Events**

The Organization has evaluated for subsequent events through March 16, 2022, which is the date the financial statements were made available to be issued.

## 2. Revenue Recognition

### Services Provided to Customers

The Organization earns its program revenue from arranging and subsidizing performing arts presentations. The Organization accounts for its contracts when it has obtained the approval and commitment from both parties, the rights of the parties are identified, the payment terms are identified, the contract has commercial substance and collectability of consideration is probable.

The Organization's significant customers are schools and other institutions. The Organization's customers are primarily located in the Western New York area. The Organization's major service lines are performing arts presentations and the contracts are typically six months to two years in length and vary depending on the program.

### Performance Obligations

When determining whether the customer has obtained control of the services provided, the Organization considers all future performance obligations. A performance obligation is a promise in a contract to transfer a distinct good or service to the customer. A contract's transaction price is allocated to each distinct performance obligation and recognized as revenue when, or as, the performance obligation is satisfied. All of the Organization's contracts have a single performance obligation as the promise to transfer the individual services is not separately identifiable from other promises in the contracts and, therefore, not distinct. Revenue on the Organization's contracts is recognized when obligations under the terms of the contract are satisfied.

## 2. Revenue Recognition (Continued)

### Performance Obligations (Continued)

For performance obligations related to the services provided, control transfers to the customer at a point in time. Standard terms of payment are within 30 days of the date services are provided.

The Organization does not have any significant financing components in its contracts with customers as payment is received at or shortly after the point when services are provided.

### Contract Assets and Liabilities

The Organization did not have any specific contract assets or contract liabilities as of June 30, 2021, 2020 and 2019. The balance of accounts receivable net of allowance for doubtful accounts as of June 30, 2021, 2020 and 2019 was \$14,782, \$22,920 and \$16,781, respectively.

## 3. Net Assets with Donor Restrictions

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

	June 30,	
	2021	2020
Subject to expenditure for specified purposes		
Foundation grants	\$ 34,286	\$ 20,315
Government grants	9,000	5,608
Total net assets with donor restrictions	<u>\$ 43,286</u>	<u>\$ 25,923</u>

## 4. Affiliated Organization

The Organization is party to certain agreements with Young Audiences, Inc., an affiliated organization. Significant affiliated organization balances and transactions not disclosed elsewhere as of June 30, 2021 and June 30, 2020 are:

	2021	2020
Expenses	\$ 9,416	\$ 7,271

## 5. Line of Credit

The Organization has a \$75,000 demand line of credit with M&T Bank which carries interest at the prime rate (3.25 percent at June 30, 2021) plus 3.5 percent per annum. The line of credit is secured by the assets of the Organization. There was no outstanding balance on the line of credit as of June 30, 2021 and June 30, 2020.



## 6. Current and Long-Term Debt

A summary of the Organization's current and long-term debt is as follows:

	<u>Current Portion</u>	<u>Long-Term Portion</u>	<u>June 30, 2021</u>	<u>2020</u>
Loan payable to M&T Bank – monthly installments of \$417 plus interest at prime rate plus 2.45 percent payable through February 2023. The loan was collateralized by the Organization's assets. The loan was paid off during the year.	\$ -	\$ -	\$ -	\$ 13,333

## 7. Operating Lease

The Organization leases space under an operating lease arrangement requiring monthly payments. Effective July 1, 2021, the required monthly payments increased from \$222 to \$230. Rental payments for the years ended June 30, 2021 and June 30, 2020 were \$2,758 and \$2,667, respectively. The lease agreement may be terminated by either party at any time by giving 120 days written notice.

In addition, the lease requires in-kind services valued at a minimum of \$5,000 annually. The lease ended during the year ended June 30, 2021. In-kind programs, including Teen Center programs, provided by the Organization for the years ended June 30, 2021 and June 30, 2020 amounted to \$779 and \$4,956, respectively. During the year ended June 30, 2021, program services valued at \$4,106 were provided toward the lease through grant support from United Way, in addition to the in-kind services.

## 8. Concentration of Risk

The Organization earns a significant portion of its revenue from government funding and other charitable organizations. The loss of a funding source would have a significant effect on the Organization.

During the year ended June 30, 2021, revenue from two major funding sources totaled 33 percent of the Organization's total revenue. There were no amounts included in receivables at June 30, 2021 from these funding sources.

During the year ended June 30, 2020, revenue from one major funding source totaled 19 percent of the Organization's total revenue. There were no amounts included in receivables at June 30, 2020 from this funding source.

At June 30, 2021, approximately 94 percent of the Organization's total receivables were from two funding sources.

At June 30, 2020, approximately 76 percent of the Organization's total receivables were from two funding sources.

The Organization maintains cash balances in commercial banks. The total cash balance with each bank is insured up to the limits established by the Federal Deposit Insurance Corporation (FDIC).

## 9. Liquidity and Availability of Financial Assets

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions or internal designations:

	June 30,	
	2021	2020
		(Restated)
Cash and equivalents	\$ 265,083	\$ 167,745
Receivables	14,932	23,070
	<u>280,015</u>	<u>190,815</u>
Less: donor restrictions for specific purposes	<u>(43,286)</u>	<u>(25,923)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 236,729</u>	<u>\$ 164,892</u>

The Organization is funded by government grants and contributions. This support is necessary in order for the Organization to continue its operations in the future.

The Organization also has a \$75,000 demand line of credit with M&T Bank as discussed in Note 5. This line of credit is available for use in the case of unexpected events requiring additional financial assets for general expenditures.

## 10. Paycheck Protection Program Loan

On May 1, 2020 and February 1, 2021, the Organization received PPP loan proceeds of \$56,985 and \$54,547, respectively, pursuant to the PPP under Division A, Title 1 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), which was enacted March 27, 2020. The PPP loans, which were in the form of promissory notes dated May 1, 2020 and February 1, 2021, have a two-year term and bear interest at a rate of one percent. Monthly principal and interest payments are deferred until the date that the United States Small Business Administration (SBA) remits the loan forgiveness amount to the lender or ten months after the loan forgiveness covered period if the borrower has not applied for forgiveness.

Under the terms of the CARES Act, PPP loan participants can apply for and be granted forgiveness for all or a portion of loans granted under the PPP. Under the terms of the PPP, the loans and any related accrued interest are forgivable as long as the borrower uses the loan proceeds for eligible purposes (such as payroll, benefits, rent and utilities) and maintains its payroll and employment levels.

The Organization considers the PPP loans, which are in the form of forgivable loans from the government, to be government grants that they have substantially met the conditions of. As such, \$56,985 of the 2020 PPP loan proceeds have been recorded as income during the year ended June 30, 2021, since the conditions were met during the period. On January 8, 2021, the Organization officially applied for forgiveness of its 2020 PPP loan. Forgiveness of the 2020 PPP loan was received on February 1, 2021. For the 2021 PPP loan, the Organization believes they have used the loan proceeds for purposes consistent with the PPP and has substantially met all the conditions of the program after June 30, 2021. On October 7, 2021, the Organization officially applied for forgiveness of its 2021 PPP loan. Forgiveness of the 2021 PPP loan was received on October 18, 2021.

**10. Paycheck Protection Program Loan (Continued)**

According to the rules of the SBA, the Organization is required to retain PPP Loan documentation for six years after the date the loan is forgiven or repaid in full and permit authorized representatives of the SBA, including representatives of its Office of Inspector General, to access such files upon request. Should the SBA conduct such a review and reject all or some of the Organization's judgments pertaining to satisfying PPP loan eligibility or forgiveness conditions, the Organization may be required to adjust previously reported amounts and disclosures in the financial statements.

**11. COVID-19**

In March 2020, a global pandemic was declared by the World Health Organization over the spread of COVID-19, commonly known as the coronavirus. This outbreak has significantly disrupted supply chains and has affected production and sales across a range of industries throughout the United States. While multiple vaccines have been developed and their distribution has begun in the United States, COVID-19 remains a global pandemic as of the issuance of these consolidated financial statements. The extent of the impact of COVID-19 on the Organization's future operational and financial performance will depend on certain developments, including the duration and spread of the outbreak as well as the impact on customers, employees and vendors, all of which are still uncertain and cannot be predicted. It is at least reasonably possible that changes in the estimates contained in these consolidated financial statements could occur in the near-term and such changes could be material. However, at this point, the extent to which COVID-19 may ultimately impact the financial condition or results of operations remains uncertain.