

PUBLIC DISCLOSURE COPY - STATE REGISTRATION NO. 04-91-05 Return of Organization Exempt From Income Tax

Form **990**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.



Department of the Treasury Internal Revenue Service Go to www.irs.gov/Form990 for instructions and the latest information.						Inspection
			ar year, or tax year beginning and	ending		
	heck if pplicab	ole: C Name of	organization		D Employer identific	cation number
	Addre		ALO NIAGARA WATERKEEPER, INC.			
	Name	22-29930	54			
	Initial	Ŭ	usiness as and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number	
	7483					
	12,444,920.					
	Amen	nded DITEE	own, state or province, country, and ZIP or foreign postal code ALO , NY 14203		H(a) Is this a group re	
	Applie tion	^{ca-} F Name a	nd address of principal officer: ALYCE R. NOTARO, CI	PA	for subordinates	
	pendi		AS C ABOVE		H(b) Are all subordinates in	cluded? Yes No
<u>I</u> T	ax-ex	empt status:	X 501(c)(3) 501(c) () (insert no.) 4947(a)(1)	or 🗌 527	If "No," attach a	list. See instructions
	Vebsi		BNWATERKEEPER.ORG		H(c) Group exemption	
			X Corporation Trust Association Other	L Year	of formation: 1989 N	I State of legal domicile: NY
Pa	art I	Summary				
ø	1	Briefly describ	e the organization's mission or most significant activities:	ALO NI	AGARA WATER	KEEPER
Governance		PROTECT	S AND RESTORES OUR WATER AND SURRO			
sr ne	2	Check this bo	x if the organization discontinued its operations or dispos	sed of more	than 25% of its net ass	
Š	3 Number of voting members of the governing body (Part VI, line 1a)					14
	4			14		
ŝ	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)					25
Activities &	6	Total number	of volunteers (estimate if necessary)		6	1828
\cti	7a	Total unrelate	d business revenue from Part VIII, column (C), line 12			0.
_	b	Net unrelated	0.			
					Prior Year	Current Year
Ð	8	Contributions	and grants (Part VIII, line 1h)		3,837,290.	11,498,712.
nue	9	Program servi	ce revenue (Part VIII, line 2g)		0.	0.
Revenue	10	Investment ind	come (Part VIII, column (A), lines 3, 4, and 7d)		22,458.	352,764.
œ	11	Other revenue	(Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		22,678.	587,299.
	12	Total revenue	3,882,426.	12,438,775.		
	13	Grants and sir	nilar amounts paid (Part IX, column (A), lines 1·3)		0.	7,424,725.
	14	Benefits paid	to or for members (Part IX, column (A), line 4)		0.	0.
Se			compensation, employee benefits (Part IX, column (A), lines 5-10)		1,761,553.	2,133,856.
) SUS	16a	Professional fi	undraising fees (Part IX, column (A), line 11e)		0.	0.
Expenses			ng expenses (Part IX, column (D), line 25) 226,0		0 480 800	
ш			es (Part IX, column (A), lines 11a-11d, 11f-24e)		2,479,792.	2,255,209.
	18		s. Add lines 13-17 (must equal Part IX, column (A), line 25)		4,241,345.	11,813,790.
	19	Revenue less	expenses. Subtract line 18 from line 12		-358,919.	624,985.
Assets or d Balances				Be	ginning of Current Year	End of Year
sset	20	Total assets (F			16,858,516.	11,252,371.
st As	1		(Part X, line 26)		15,679,582.	9,460,018.
Ž,	22		fund balances. Subtract line 21 from line 20		1,178,934.	1,792,353.
Pa	nrt II	Signature	BIOCK			

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

Sign	Signature of officer	Date							
Here	ALYCE R. NOTARO, CPA, TREASURER								
	Type or print name and title								
	Print/Type preparer's name Preparer's signature Date								
Paid	EUGENE G. KERSHNER EUGENE G. KERSHNER 09/30,	/24 self-employed P00601324							
Preparer	Firm's name CHIAMPOU TRAVIS BESAW & KERSHNER LLP	Firm's EIN 16-1468002							
Use Only	Firm's address 45 BRYANT WOODS NORTH								
	AMHERST, NY 14228	Phone no. 716-630-2400							
May the I	Aay the IRS discuss this return with the preparer shown above? See instructions								
LHA For	HA For Paperwork Reduction Act Notice, see the separate instructions. 332001 12-21-23 Form 990 (2023)								

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

		2993054	Page 2
Pa	rt III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III	<u></u>	X
1	Briefly describe the organization's mission: BUFFALO NIAGARA WATERKEEPER PROTECTS AND RESTORES OUR WATER	רדא א	
	SURROUNDING ECOSYSTEMS FOR THE BENEFIT OF CURRENT AND FUTURE		
	GENERATIONS. WE PROTECT CLEAN WATER. WE RESTORE THE HEALTH OF	 F	
	ECOSYSTEMS. WE CONNECT PEOPLE TO WATER. WE INSPIRE ECONOMIC		ND
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	XNo
	If "Yes," describe these new services on Schedule O.		
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services?	Yes	XNo
4	If "Yes," describe these changes on Schedule O. Describe the organization's program service accomplishments for each of its three largest program services, as measure	d by oxponsos	
-	Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the to		nd
	revenue, if any, for each program service reported.	tai experiece, ai	
4a	(Code:) (Expenses \$1, 310, 171. including grants of \$) (Revenue \$))
	CLIMATE AND COASTAL RESILIENCY: WE LEAD EFFORTS TO BUILD COM		ND
	COASTAL RESILIENCY IN THE FACE OF THE GROWING IMPACTS OF CLI		~
	CHANGE. WE DO THIS THROUGH SYSTEMS LEVEL PLANNING, POLICY IN AND INNOVATIVE METHODS TO RESTORE DEGRADED HABITATS AND ENHAN		
	QUALITY. OUR IMPACT IS REALIZED THROUGH COLLABORATIVE PUBLIC		
	AND NONPROFIT PARTNERSHIPS WHILE IMPLEMENTING NATURE-BASED SO		
	RESTORE CRITICAL ECOSYSTEM FUNCTIONS AND BENEFITS.		
4b	(Code:) (Expenses \$ 8,500,271. including grants of \$ 7,424,725.) (Revenue \$)
	WATERWAY ACCESS: WE ESTABLISH AND RESTORE NATURAL CONNECTION	S TO OUR	/
	REGION'S WATERWAYS, TRANSFORMING OUR WATER-BASED ECONOMY FROM		0
	BLUE. OUR EFFORTS ENHANCE COMMUNITIES AND PUBLIC SPACES AND		
	EASY AND EQUITABLE ACCESS TO OUR SHARED WATERS WHILE CREATING OPPORTUNITIES FOR PEOPLE TO INTERACT AND RECONNECT WITH THE		
	ENVIRONMENT.	AIUAAL	
4c	(Code:) (Expenses \$ 794,688. including grants of \$) (Revenue \$))
	COMMUNITY ENGAGEMENT: WE TRAIN AND EDUCATE PEOPLE IN ENVIRON	MENTAL	,
	SCIENCE AND STEWARDSHIP TO ENCOURAGE A NEW GENERATION OF GUA		НАТ
	WORK TO PROTECT WNY'S WATERWAYS. OUR REGIONALLY FOCUSED PROG		
	PROVIDE AN IMMERSIVE EXPERIENCE FOR YOUTH AND ADULT AUDIENCE		
	RESULTING IN AN INCREASED AWARENESS OF GREAT LAKES AND LOCAL RESOURCES AND ISSUES.	WATERWA	<u> </u>
	RESOURCES AND ISSUES.		
4d	Other program services (Describe on Schedule O.)		
	(Expenses \$ including grants of \$) (Revenue \$)	
4e	Total program service expenses 10,605,130.		
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 Form 990 (2023)
 BUFFALO NIAGARA WATERKEEPER, INC.

 Part IV
 Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		<u> </u>
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4	Х	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			77
•	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		_X_
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			х
7	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		
7	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</i> "Yes," <i>complete Schedule D, Part II</i>	7		x
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
0	Schedule D, Part III	8		х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
•	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		х
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10		X
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	Х	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			х
ام	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		
a	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	11d		х
<u>م</u>	Part X, line 16? <i>If</i> "Yes," <i>complete Schedule D, Part IX</i> Did the organization report an amount for other liabilities in Part X, line 25? <i>If</i> "Yes," <i>complete Schedule D, Part X</i>	11e	Х	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
•	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If</i> "Yes," <i>complete Schedule D, Part X</i>	11f		х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a	х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			
	or more? If "Yes," complete Schedule F, Parts I and IV	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any			v
16	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		_X_
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If</i> "Yes," <i>complete Schedule F, Parts III and IV</i>	16		х
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	10		
.,	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		х
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines			
	1c and 8a? If "Yes," complete Schedule G, Part II	18		х
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes."	-		
	complete Schedule G, Part III	19		Х
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		Х
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I. Parts I and II	21	X	
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 BUFFALO NIAGARA WATERKEEPER, INC.
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 Part IV
 Checklist of Required Schedules (continued)
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			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		_X_
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current			
	and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete		37	
	Schedule J	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the			
	last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete			v
	Schedule K. If "No," go to line 25a	24a		<u> </u>
	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease	04-		
لم	any tax-exempt bonds? Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24c 24d		
		240		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	25a		х
h	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	258		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete			
		25b		х
26	Schedule L, Part I Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	200		
20	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		х
27	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>	27		х
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV,			
	instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If</i>			
	"Yes," complete Schedule L, Part IV	28a		х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		Х
	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		х
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		Х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation			
	contributions? If "Yes," complete Schedule M	30		Х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete			
	Schedule N, Part II	32		Х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and			
	Part V, line 1	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity			
	within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization?			
	If "Yes," complete Schedule R, Part V, line 2	36		<u> </u>
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization			
	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		<u> </u>
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?			
	Note: All Form 990 filers are required to complete Schedule O	38	Х	
Pa				
	Check if Schedule O contains a response or note to any line in this Part V			
-			Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 8	-		
	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable 1b			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming		v	
	(gambling) winnings to prize winners?	1c	X	(0000)
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Form	990 (2023) BUFFALO NIAGARA WATERKEEPER, INC.		22-2993	054	Р	age 5
Par	t V Statements Regarding Other IRS Filings and Tax Compliance (continued)					
					Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements,					
	filed for the calendar year ending with or within the year covered by this return	2a	25			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax retur	ms?		2b	Х	
				3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule	0		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other a	authority	y over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial a	account)?	4a		X
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 A	ccounts	s (FBAR).			
	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			<u>5a</u>		X
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transa			5b		x
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			<u>5c</u>		<u> </u>
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the	ne organ	ization solicit			v
	any contributions that were not tax deductible as charitable contributions?			<u>6a</u>		X
b	If "Yes," did the organization include with every solicitation an express statement that such contribut	ions or g	gifts			
_	were not tax deductible?			6b		
	Organizations that may receive deductible contributions under section 170(c).			_		v
	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and se	rvices pr	ovided to the payor?	7a		X
				7b		<u> </u>
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was	•		_		v
	to file Form 8282?	1 1		7c		X
	If "Yes," indicate the number of Forms 8282 filed during the year	7d		_		v
	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit c		?	7e		X X
	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contr	-		7f		<u> </u>
-	If the organization received a contribution of qualified intellectual property, did the organization file Fo			7g		<u> </u>
-	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization and the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, airplanes, or other vehicles, did the organization of cars, boats, airplanes, or other vehicles, did the organization of cars, boats, airplanes, airplanes, did the organization of cars, boats, airplanes, airplanes, airplanes, did the organization of cars, boats, airplanes, airplanes, did the organization of cars, boats, airplanes, airplanes, ai			7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained	-		0		
•				8		
	Sponsoring organizations maintaining donor advised funds.			0-		
				9a 9b		<u> </u>
	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			30		
	Initiation fees and capital contributions included on Part VIII, line 12	10a				
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10a				
	Section 501(c)(12) organizations. Enter:					
	Gross income from members or shareholders	11a				
	Gross income from other sources. (Do not net amounts due or paid to other sources against					
D.	amounts due or received from them.)	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form	· · ·		12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		u		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.					
	Is the organization licensed to issue qualified health plans in more than one state?			13a		
	Note: See the instructions for additional information the organization must report on Schedule O.					
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	13b				
с	Enter the amount of reserves on hand	13c				
		· · · ·		14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedu			14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remune					
	excess parachute payment(s) during the year?			15		x
	If "Yes," see the instructions and file Form 4720, Schedule N.					
16	Is the organization an educational institution subject to the section 4968 excise tax on net investmen	t incom	e?	16		X
	If "Yes," complete Form 4720, Schedule O.					
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any ac	tivities				
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?			17		
	If "Yes," complete Form 6069.					
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BUFFALO NIAGARA WATERKEEPER, INC.

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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					X		
Sec	tion A. Governing Body and Management							
				. —	Yes	No		
1a	Enter the number of voting members of the governing body at the end of the tax year	1 a	1	4				
	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	Enter the number of voting members included on line 1a, above, who are independent	1b	1	4				
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship	o with a	iny other					
	officer, director, trustee, or key employee?			2		X		
3	Did the organization delegate control over management duties customarily performed by or under the	e direct	supervision					
				3		X X		
4								
5	Did the organization become aware during the year of a significant diversion of the organization's ass	ets?				X		
6	Did the organization have members or stockholders?			6		X		
7a	Did the organization have members, stockholders, or other persons who had the power to elect or ap	point o	one or					
	more members of the governing body?			<u>7a</u>		X		
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, st	tockhol	ders, or					
	persons other than the governing body?			7b		X		
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year	-	-	-	v			
a	The governing body?			<u>8a</u>	X			
b	Each committee with authority to act on behalf of the governing body?			8b	X			
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be read					x		
Sac	organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9		_ A		
000	tion B. Policies (This Section B requests information about policies not required by the Internal Re	venue	Code.)		Vaa	No		
100	Did the organization have local chapters, branches, or affiliates?			10a	Yes	No X		
	If "Yes," did the organization have written policies and procedures governing the activities of such ch			104				
D.	and branches to ensure their operations are consistent with the organization's exempt purposes?	apters	anniates,	10b				
11a								
b								
- 12a								
b								
с								
	on Schedule O how this was done	,		12c	х			
13	Did the organization have a written whistleblower policy?			13	Х			
14	Did the organization have a written document retention and destruction policy?			14	Х			
15	Did the process for determining compensation of the following persons include a review and approva	l by ind	lependent					
	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?							
а	The organization's CEO, Executive Director, or top management official			15a	Х			
b	Other officers or key employees of the organization			15b	Х			
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.							
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arranger	nent wi	th a					
	taxable entity during the year?			16a		X		
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluat		-					
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organ							
Sec	exempt status with respect to such arrangements?			16b		<u> </u>		
								
17 18	List the states with which a copy of this Form 990 is required to be filed <u>NY</u> Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, ar	od 000	T (soction 501(c)(c)		availat			
10	for public inspection. Indicate how you made these available. Check all that apply.	iu 990		ons only)	avallar	JIE		
	X Own website Another's website X Upon request Other (explain)	i on So	hadula ()					
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, co		,	nd finan	cial			
	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 boo	oks and	l records					
	KELLY MAYER, DEPUTY EXECUTIVE DIRECTOR OF FINANCE A			<u>s –</u>	716	-8		
	721 MAIN STREET, BUFFALO, NY 14203							
332006	12-21-23			Form	9 90	(2023)		
	6							

Part VII	Col	mpensation of	Officers,	Directors,	Trustees,	Key Employees,	Highest	Compensate	d
	Em	ployees, and li	ndepende	ent Contra	ctors				

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
 List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation.

Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See the instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

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

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

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

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

Name and title Average hours per vector Description builter and a decentration builter and a decentration decentration builter and a decentration builter and a decentration decentration builter and a decentration decentratin decentration decentration decentration decentration	(A)	(B)		(C)					(D)	(E)	(F)
Hours per vex. Des. Integration is bein any integration is any integratin is any integration is any integration is any integ	Name and title	Average	(do	Position		Reportable	Reportable	Estimated			
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DIRECTOR X 0. 0. 0.		1.00	Х						0.	0.	0.
		1.00								•	
			Х						0.	Ο.	

332007 12-21-23

Form **990** (2023)

Form 990 (2023) BUFFALO 1	JIAGARA	WA	TE	RK	ΈE	PE	R,	INC.	22-29	9930)54	Page 8
Part VII Section A. Officers, Directors, Trus	tees, Key Emp	loye	ees,	and	l Hig	ghes	t C	ompensated Employee	s (continued)			
(A) Name and title	(B) Average hours per week	box,	not cł , unles	Posi heck i ss per	rson i	l than c s both r/trust	an	(D) Reportable compensation from	(E) Reportable compensatio from related	on amount of		
	(list any hours for related organizations below line)	Individual trustee or director	In stitutional trustee	Officer	Key em ployee	Highest compensated employee	Former	the organization (W-2/1099-MISC/ 1099-NEC)	organizations (W-2/1099-MIS 1099-NEC)	s	comper from organi and re organiz	nsation the zation elated
(18) MICHAEL NOWICKI DIRECTOR	1.00	х						0.		0.		0.
(19) KIRSTEN SHELLY	1.00	Δ						0.		••		0.
DIRECTOR	1.00	х						0.		0.		0.
(20) LAUREN SUTTELL	1.00									_		
DIRECTOR		X						0.		0.		0.
1b Subtotal								443,484.		0.	19,	913.
c Total from continuation sheets to Part VI _d Total (add lines 1b and 1c)								443,484.		0.	19,	0. 913.
2 Total number of individuals (including but n									000 of reportable			
compensation from the organization											Ye	3 es No
3 Did the organization list any former officer, line 1a? If "Yes," complete Schedule J for s	-			•	-		Ŭ	• •		[3	X
4 For any individual listed on line 1a, is the su	m of reportabl	e co	mpe	ensa	tion	and	oth	ner compensation from t	he organization		4 Σ	7
and related organizations greater than \$150Did any person listed on line 1a receive or a	,										4 X	
rendered to the organization? <i>If</i> "Yes," con Section B. Independent Contractors	plete Schedule	e J fo	or su	ıch r	oers	on .					5	X
1 Complete this table for your five highest co the organization. Report compensation for	-									ensat	ion from	
(A) Name and business			, reality	<u>.</u>				(B) Description of s		C	(C) ompensa	ation
SCOTT LAWN YARD	2001033							PROVIDING PR			ompense	
3305 HASELEY DR, NIAGARA RAMBOLL AMERICAS ENGINEEF							_	PLANNING AND PROVIDED SER			967,	018.
333 W WASHINGTON ST, SYRA								THE AREA OF			235,	389.
ANCHOR QEA ENGINEERING, E DAVIS ROAD, SUITE 340, LI	-							PROVIDING FI DESIGNS AND			155,	032.
2 Total number of independent contractors (i	•	ot lin	nited	l to 1	thos		ted	above) who received me	ore than			
\$100,000 of compensation from the organi					~	•					Form 99	0 (2023)

332008 12-21-23

Pa	rt VI										
			Check if Schedule O c	contains a	a respon	se o	or note to any line I	e 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
nts ots	1 a		Federated campaigns								
3rai our	ł		Membership dues								
s, (Am	(Fundraising events								
Gifi İlar	0		Related organizations								
ns,	e		Government grants (contri		1e		2,194,984.				
er S	1		All other contributions, gifts,				0 202 720				
Oth			similar amounts not included				9,303,728.				
Contributions, Gifts, Grants and Other Similar Amounts	9	-	Noncash contributions included in I		1g \$			11,498,712.			
O a		n	Total. Add lines 1a-1f				Business Code	11,450,712.			
	2 8	2					Dusiness Coue				
vice	2 4										
Ser											
Program Service Revenue											
Be	e	e									
Pro	1	f	All other program service								
	9		Total. Add lines 2a-2f								
	3		Investment income (includ	ling divid	ends, int	ere	st, and				
			other similar amounts)					352,764.			352,764
	4		Income from investment o	f tax-exe	mpt bon	d p	roceeds				
	5		Royalties								
					(i) Real		(ii) Personal				
	6 a	а	Gross rents	6a							
	ł		Less: rental expenses	6b							
			Rental income or (loss)	6c							
			Net rental income or (loss)		Coouritie		(ii) Other				
	7 8	а	Gross amount from sales of		Securitie	es	(ii) Other				
			assets other than inventory	7a							
ø	1		Less: cost or other basis	76							
Revenue			and sales expenses	7b 7c							
eve			Gain or (loss) Net gain or (loss)	· · · · · ·							
er H			Gross income from fundraisir								
Oth	0.		including \$								
Ŭ			contributions reported on								
			Part IV, line 18	,		8a					
	ł					8b					
		с	Net income or (loss) from t	fundraisir	ng event	s					
	9 a	а	Gross income from gamin	g activitie	es. See						
			Part IV, line 19			9a					
	ł	b	Less: direct expenses		[9b					
	(С	Net income or (loss) from	gaming a	ctivities						
	10 a		Gross sales of inventory, le								
			and allowances			10a					
							050	050			
	(С	Net income or (loss) from	sales of i	nventory	·		-958.	-958.		
sn	44	_	OTHER INCOME				Business Code 900099	588,257.			588,257
Miscellaneous Revenue	118	a b				-		500,257.			500,257,
scellaneo Revenue		D C				-					
isc. Be			All other revenue			_					
Σ			Total. Add lines 11a-11d				<u> </u>	588,257.			
	12		Total revenue. See instructio					12,438,775.	-958.	0.	941,021.
33200	9 12-2										Form 990 (2023

BUFFALO NIAGARA WATERKEEPER, INC.

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Form 990 (2023)

22-2993054 Page 9

BUFFALO NIAGARA WATERKEEPER, 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).

INC.

	Check if Schedule O contains a respon				X
	not include amounts reported on lines 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	7,424,725.	7,424,725.		
2	Grants and other assistance to domestic individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
	organizations, foreign governments, and foreign				
	individuals. See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
	trustees, and key employees	485,413.	173,054.	312,359.	
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	1,344,372.	888,242.	314,448.	141,682.
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	1.60.070			10 565
9	Other employee benefits	162,270.	94,118.	55,587.	12,565.
10	Payroll taxes	141,801.	82,246.	48,575.	10,980.
11	Fees for services (nonemployees):				
	Management	CO A		<u> </u>	
	Legal	694.		694.	
	Accounting	25,400.		25,400.	
	Lobbying				
	Professional fundraising services. See Part IV, line 17				
f					
g	Other. (If line 11g amount exceeds 10% of line 25,	1 000 544	1 0/5 002	25 062	0 500
	column (A), amount, list line 11g expenses on Sch O.)	1,890,544.	1,845,883.	35,063.	9,598.
12	Advertising and promotion	7,317.	1,460.	5,857.	
13	Office expenses	1,511.	1,400.	5,057.	
14 15	Information technology				
15 16	Royalties	71,463.		71,463.	
17	Occupancy	16,252.	16,252.	/1,405.	
17 18	Travel Payments of travel or entertainment expenses	10,252.	10,252.		
10	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	465.		465.	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	11,059.	7,883.	3,176.	
23	Insurance	17,899.		17,899.	
24	Other expenses. Itemize expenses not covered				
	above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule 0.)				
а	GUDDITEG AND MAREDIALG	108,269.	70,686.	15,538.	22,045.
b	EQUIPMENT AND MAINTENAN	29,071.		29,071.	
с	PAYROLL ADMINISTRATION	20,109.		20,109.	
d	DATABASE MANAGEMENT	16,930.			16,930.
е	All other expenses	39,737.	581.	26,906.	12,250.
25	Total functional expenses. Add lines 1 through 24e	11,813,790.	10,605,130.	982,610.	226,050.
26	Joint costs. Complete this line only if the organization				
	reported in column (B) joint costs from a combined				
	educational campaign and fundraising solicitation.				
	Check here if following SOP 98-2 (ASC 958-720)				

10

332010 12-21-23

15570930 795314 3610.0

BUFFALO	NIAGARA	WATERKEEPER,	INC.	
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22-2993054 Page 11

. u		Check if Schedule O contains a response or r	note to an	v line in this Part X			
				y into intenior alt A	(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing			7,602,061.	1	856,771.
	2	Savings and temporary cash investments			2,782,811.	2	524,962.
	3	Pledges and grants receivable, net	6,189,086.	3	9,130,634		
	4	Accounts receivable, net			· · ·	4	
	5	Loans and other receivables from any current					
		trustee, key employee, creator or founder, su					
		controlled entity or family member of any of the				5	
	6	Loans and other receivables from other disqu					
		under section 4958(f)(1)), and persons describ			6		
s	7		Notes and loans receivable, net				
Assets	8	Inventories for sale or use			6,145.	8	0.
As	9				30,965.	9	22,735
	10a	Land, buildings, and equipment: cost or othe					
		basis. Complete Part VI of Schedule D		145,327.			
	b	Less: accumulated depreciation		<u>145,327.</u> 87,822.	33,383.	10c	57,505.
	11	Investments - publicly traded securities			11		
	12	Investments - other securities. See Part IV, lin	0.	12	504,970.		
	13	Investments - program-related. See Part IV, lir			13		
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11	214,065.	15	154,794.		
	16	Total assets. Add lines 1 through 15 (must e			16,858,516.	16	11,252,371
	17	Accounts payable and accrued expenses			139,902.	17	102,682.
	18	Grants payable				18	
	19	Deferred revenue	15,326,667.	19	9,202,311		
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Comple				21	
s	22	Loans and other payables to any current or fo					
Liabilities		trustee, key employee, creator or founder, su					
lide		controlled entity or family member of any of the		22			
Ë	23	Secured mortgages and notes payable to unr		23			
	24	Unsecured notes and loans payable to unrela				24	
	25	Other liabilities (including federal income tax,					
		parties, and other liabilities not included on lin	nes 17-24)	. Complete Part X			
		of Schedule D			213,013.	25	155,025.
	26	Total liabilities. Add lines 17 through 25			15,679,582.	26	9,460,018.
		Organizations that follow FASB ASC 958, o	heck here	e X			
Ses		and complete lines 27, 28, 32, and 33.					
anc	27	Net assets without donor restrictions	905,718. 273,216.	27	1,672,936.		
Bal	28	Net assets with donor restrictions	273,216.	28	1,672,936. 119,417.		
pd		Organizations that do not follow FASB ASC					
Ľ		and complete lines 29 through 33.					
۶ ۵	29	Capital stock or trust principal, or current fun	ds			29	
set	30	Paid-in or capital surplus, or land, building, or				30	
As	31	Retained earnings, endowment, accumulated				31	
Net Assets or Fund Balances	32	Total net assets or fund balances			1,178,934.	32	1,792,353.
-	33	Total liabilities and net assets/fund balances			16,858,516.	33	11,252,371.

Form **990** (2023)

Form 990 (2023) BUFFAL
Part X Balance Sheet

	<u>1990 (2023)</u> BUFFALO NIAGARA WATERKEEPER, INC.	22-2	993054	Pag	_{ge} 12
Pa	rt 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	12,438		
2	Total expenses (must equal Part IX, column (A), line 25)	2	11,813	<u> </u>	
3	Revenue less expenses. Subtract line 2 from line 1	3			85.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,178		
5	Net unrealized gains (losses) on investments	5	-11	.,5	66.
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	1,792	2,3	53.
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				X
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		_		
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	0.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X
	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?		2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate	e basis,			
	consolidated basis, or both:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
с	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the	e audit,			
	review, or compilation of its financial statements and selection of an independent accountant?		2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Sch	edule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		За		Х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requi	red audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits				
			_	000	

Form **990** (2023)

Department of the Treasury Internal Revenue Service

(Form 990)

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
2023
Open to Public Inspection

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Nar	ne or	ne organization ចារបាប	ATO NTACAD			r	E		2 2002051		
D	art I	Reason for Public (A WATERKEEPE					2-2993054		
							ee instructions.				
	organ	ization is not a private found					•\/ • \/:\				
1	\square	A church, convention of ch)(מ)סייו הפ	I)(A)(I).				
2		A school described in sect				/L\/4\/A\/;;	::)				
3 4	\square	A hospital or a cooperative A medical research organiz					•	ii) Entor	the hospital's name		
4		city, and state:	ation operated in col	ijunction with a nospital	uescribeu	III Sectio			the hospital's hame,		
5		An organization operated for	or the benefit of a col	leae or university owner	l or operat	ed by a do	vernmental unit	describe	ed in		
5				lege of university owned	i or operat	cu by u ge					
6		section 170(b)(1)(A)(iv). (Complete Part II.) A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).									
7	\square	An organization that norma	•				.,	general r	oublic described in		
-		section 170(b)(1)(A)(vi). (C						3			
8		A community trust describe		1)(A)(vi). (Complete Par	t II.)						
9		An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college									
		or university or a non-land-g									
		university:									
10	X	An organization that norma	Ily receives (1) more	than 33 1/3% of its supp	ort from c	ontributior	ns, membership	fees, and	gross receipts from		
		activities related to its exem		-					-		
		income and unrelated busir	ness taxable income	(less section 511 tax) fro	om busines	ses acqui	red by the orgar	nization a	fter June 30, 1975.		
		See section 509(a)(2). (Con									
11		An organization organized a	-	•	•						
12		An organization organized a	-	-	-		-		-		
		more publicly supported or	-						neck the box on		
a		lines 12a through 12d that Type I. A supporting orga	• •					-	nivina		
6		the supported organization	-	-	• • • •	-					
		organization. You must o			majonty c			or the su	pporting		
b		Type II. A supporting org	-		ion with its	s supporte	d organization(s), by hav	ina		
		control or management o	-				•		-		
		organization(s). You mus			•		C C				
c	;	Type III functionally inte	grated. A supporting	g organization operated	in connect	tion with, a	and functionally	integrate	d with,		
		its supported organization	n(s) (see instructions)). You must complete	Part IV, Se	ctions A,	D, and E.				
c	I 🗌	Type III non-functionally	integrated. A supp	orting organization oper	ated in co	nnection v	vith its supporte	d organiz	ation(s)		
		that is not functionally int	egrated. The organiz	ation generally must sat	isfy a distr	ibution rec	quirement and a	n attentiv	eness		
		requirement (see instructi	,	• •	,						
e		Check this box if the orga					Type I, Type II,	Type III			
		functionally integrated, or							[]		
T		er the number of supported on vide the following informatior	•	d organization(s)							
<u> </u>		i) Name of supported	(ii) EIN	(iii) Type of organization	(iv) Is the orga	nization listed	(v) Amount of m	onetary	(vi) Amount of other		
		organization		(described on lines 1-10 above (see instructions))	in your governi Yes	ng document?	support (see inst	ructions)	support (see instructions)		
Tota	al										

Part II	Suppor	t Sched	ule for (
Schedule	A (Form 990)	2023	BI

UFFALO NIAGARA WATERKEEPER, INC.

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.)

Sec	ction A. Public Support		-				
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")						
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge					-	
4	Total. Add lines 1 through 3					-	
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						
-	Public support. Subtract line 5 from line 4.						
	ction B. Total Support	1	1	T	1	1	T
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 4						
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources						
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on						
10	0						
	or loss from the sale of capital						
	assets (Explain in Part VI.)						
	Total support. Add lines 7 through 10						
	Gross receipts from related activities,	· ·	,			12	
13	First 5 years. If the Form 990 is for the	ne organization's f	irst, second, third,	fourth, or fifth tax	year as a section	501(c)(3)	
	organization, check this box and stop						
	ction C. Computation of Publi						
	Public support percentage for 2023 (I			(77)		14	%
	Public support percentage from 2022					15	%
16a	33 1/3% support test - 2023. If the o				14 is 33 1/3% or r	nore, check this bo	ix and
	stop here. The organization qualifies		•				
b	33 1/3% support test - 2022. If the o						
	and stop here. The organization qual		• •				
17a	10% -facts-and-circumstances test						
	and if the organization meets the fact		-	•		t VI how the organi	zation
	meets the facts-and-circumstances te	-		• • • •			
b	10% -facts-and-circumstances test		•				10% or
	more, and if the organization meets th						
	organization meets the facts-and-circu			-			
18	Private foundation. If the organization	n did not check a	100x on line 13, 16	ba, 16b, 17a, or 17	D, CHECK THIS DOX a		
						Schedule A	(Form 990) 2023

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BUFFALO NIAGARA WATERKEEPER, INC. 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

Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total	
1	Gifts, grants, contributions, and							
	membership fees received. (Do not							
	include any "unusual grants.")	4681720.	2537186.	5897413.	3837290.	11498712.	28452321.	
2	Gross receipts from admissions, merchandise sold or services per- formed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	20,813.	26,030.	29,699.	6,634.	5,187.	88,363.	
3	Gross receipts from activities that							
	are not an unrelated trade or bus- iness under section 513							
4	Tax revenues levied for the organ- ization's benefit and either paid to							
	or expended on its behalf							
5	The value of services or facilities furnished by a governmental unit to the organization without charge							
~	• • …	4702533.	2563216.	5927112.	3813031	11503899.	28510681	
	Total. Add lines 1 through 5 Amounts included on lines 1, 2, and 3 received from disqualified persons	4702333.	2303210.	5927112.	5045924.	11505099.	0.	
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.	
c	Add lines 7a and 7b						0.	
8 Sec	Public support. (Subtract line 7c from line 6.)						28540684.	
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total	
9	Amounts from line 6	4702533.	2563216.	5927112.	3843924.	11503899.	28540684.	
	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	585.	29,446.	14,900.		352,764.		
b	Unrelated business taxable income							
	(less section 511 taxes) from businesses acquired after June 30, 1975							
	Add lines 10a and 10b Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on	585.	29,446.	14,900.	22,458.	352,764.	420,153.	
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)					590,858.		
13	Total support. (Add lines 9, 10c, 11, and 12.)	4703118.	2592662.	5942012.	3893298.	12447521.	29578611.	
14	First 5 years. If the Form 990 is for the	ne organization's fir	rst, second, third, f	ourth, or fifth tax y	ear as a section 5	01(c)(3) organizatio	on,	
_	check this box and stop here							
Sec	ction C. Computation of Publi	c Support Per	centage					
15	Public support percentage for 2023 (I	ine 8, column (f), d	ivided by line 13, c	olumn (f))		15	96.49 %	
	Public support percentage from 2022		1			16	<u>99.50 %</u>	
Section D. Computation of Investment Income Percentage								
17	Investment income percentage for 20)23 (line 10c, colun	nn (f), divided by lir	ne 13, column (f))		17	1.42 %	
18	B Investment income percentage from 2022 Schedule A, Part III, line 17 18 .32 %							
19a	33 1/3% support tests - 2023. If the	organization did n	ot check the box o	on line 14, and line	15 is more than 3	3 1/3%, and line 1	7 is not	
	more than 33 1/3%, check this box ar						X	
b	33 1/3% support tests - 2022. If the	-					ind	
	line 18 is not more than 33 1/3%, che	•						
20	Private foundation. If the organizatio			-		-		
	23 12-21-23		,	. ,			(Form 990) 2023	

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BUFFALO NIAGARA WATERKEEPER, INC.

1

2

3a

3b

3c

4a

4b

4c

5a

5b

5c

6

7

8

9a

9b

9c

10a

10b

Yes No

Part IV Supporting Organizations

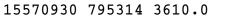
(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and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

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? 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.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- **3a** Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
- **b** Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.
- **4a** Was any supported organization not organized in the United States ("foreign supported organization")? *If* "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- **b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*
- **c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If* "Yes," *explain in* **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.*
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in 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).
- **b Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c Substitutions only. Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* Part VI.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*
- **9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI.**
- **b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If* "Yes," *provide detail in* **Part VI.**
- c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.
- **10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If* "Yes," *answer line 10b below.*
- **b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

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Schedule A (Form 990) 2023

Sche	edule A	(Form 990) 2023	BUFFALO NIA	AGARA	WATERKEEPER,	INC.	22-29930)54	Pag	ge 5
Ра	rt IV	Supporting Orga	nizations (continued)							
								Y	es	No
11	Has t	he organization accepte	d a gift or contribution fror	n any of th	ne following persons?					
а	A per	rson who directly or indir	ectly controls, either alone	or togeth	er with persons described	on lines 11b and				
	11c b	below, the governing boo	ly of a supported organiza	tion?			11	a		
b	b A family member of a person described on line 11a above? 11b					b				
С	A 35%	% controlled entity of a p	erson described on line 1 ⁻	la or 11b a	above? If "Yes" to line 11	a, 11b, or 11c, provide				
	detail	in Part VI.					11	с		
Sec	tion I	B. Type I Supportin	ng Organizations							

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

Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,

supervised, or controlled the supporting organization.	
Section C. Type II Supporting Organizations	

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

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

supported organizations played in this regard. Section E. Type III Functionally Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- The organization satisfied the Activities Test. Complete line 2 below. а
- h The organization is the parent of each of its supported organizations. Complete line 3 below.

С		The organization supported a governmental entity.	Describe in Part VI how	you supported a	governmental entity	(see instruction <u>s).</u>
---	--	---	-------------------------	-----------------	---------------------	-----------------------------

17

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

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes." then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes." explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.

b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard.

Yes No 2a 2b 3a 3b

Yes No

No

2

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Schedule A (Form 990) 2023

Sche	dule A (Form 990) 2023 BUFFALO NIAGARA WATERKE			22-2993054 Page 6
Pa	rt V Type III Non-Functionally Integrated 509(a)(3) Supportin			
1	Check here if the organization satisfied the Integral Part Test as a qualifying	g trust on	n Nov. 20, 1970 (<i>explain</i>	in Part VI). See instructions.
	All other Type III non-functionally integrated supporting organizations must	complete	e Sections A through E.	
Sect	ion 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	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion 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	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount 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	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion 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	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functional	y integra	ted Type III supporting o	rganization (see

instructions).

Schedule A (Form 990) 2023

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_			I
	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	Total annual distributions. 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	
-			

8	Distributions to attentive supported organizations to which the				
	(provide details in Part VI). See instructions.	8			
9	Distributable amount for 2023 from Section C, line 6	9			
10	Line 8 amount divided by line 9 amount			10	
Sect	ion E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistribution Pre-2023	IS	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2023 (reason-				
	able cause required - explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2023				
а	From 2018				
b	From 2019				
с	From 2020				
d	From 2021				
е	From 2022				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2023 distributable amount				
i	Carryover from 2018 not applied (see instructions)				
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2023 from Section D,				
	line 7: \$				
a	Applied to underdistributions of prior years				
b	Applied to 2023 distributable amount				
C	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h				
	and 4b from line 1. For result greater than zero, explain in				
	Part VI. See instructions.				
7	Excess distributions carryover to 2024. Add lines 3j				
	and 4c.				
8	Breakdown of line 7:				
a	Excess from 2019				
	Excess from 2020				
C	Excess from 2021				
d	Excess from 2022				
e	Excess from 2023				
				Sc	hedule A (Form 990) 2023

1

Current Year

Section D - Distributions

7

Schedule A (Form 990) 202

Schedule A	(Form 990) 2023	BUFFA	LO NIAGARA	WATERKEEP	ER, INC.	22-2993054 Page 8
Part VI	Supplemental In Part IV, Section A, lin line 1; Part IV, Section	formation. P es 1, 2, 3b, 3c, 4 n D, lines 2 and 3 and 8; and Part N	rovide the explanat b, 4c, 5a, 6, 9a, 9b s; Part IV, Section E /, Section E, lines 2	ions required by Par , 9c, 11a, 11b, and 1 , lines 1c, 2a, 2b, 3a , 5, and 6. Also com	t II, line 10; Part II, lin 1c; Part IV, Section E , and 3b; Part V, line plete this part for any	e 17a or 17b; Part III, line 12; 8, lines 1 and 2; Part IV, Section C, 1; Part V, Section B, line 1e; Part V, additional information.
332028 12-21-2	3					Schedule A (Form 990) 2023

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Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information. OMB No. 1545-0047

2023

Employer identification number

Schedule B	
(Form 990)	

Department of the Treasury Internal Revenue Service

Name of the organization

BUFFALO	NIAGARA	WATERKEEPER,	INC.	22-2993054
Organization type (check one):				

Filers of:	Section:			
Form 990 or 990-EZ	X 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

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

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

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

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

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

BUFFALO NIAGARA WATERKEEPER, INC.

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Part I	Contributors (see instructions). Use duplicate copies of Part I if additiona	I space is needed.	
(a)	(b)	(c)	(d)
No.	Name, address, and ZIP + 4	Total contributions	Type of contribution
1		\$20,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2		\$10,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
3		\$5,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
4		\$20,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
5		\$ <u>15,000.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>6</u> 323452 12-26		\$10,000.	Person X Payroll (Complete Part II for noncash contributions.) Schedule B (Form 990) (2023)

Employer identification number

22-2993054

323452 12-26-23

15570930 795314 3610.0

Schedule B (Form 990) (2023)

BUFFALO NIAGARA WATERKEEPER, INC.

Part I	Contributors (see instructions). Use duplicate copies of Part I if additiona	Il space is needed.	
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		\$ <u>12,500.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
8		\$ <u>25,000.</u>	Person X Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)

Employer identification number

22-2993054

323452 12-26-23

15570930 795314 3610.0

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
323453 12-26-	23		Schedule B (Form 990) (2023)

Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

Part II

BUFFALO NIAGARA WATERKEEPER, INC.

15570930 795314 3610.0

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Page 3

Employer identification number

22-2993054

Schedule I	B (Form 990) (2023)		Page 4				
Name of o	organization		Employer identification number				
BIIFFA	LO NIAGARA WATERKEEPER,	TNC.	22-2993054				
	Exclusively religious, charitable, etc., contribu	tions to organizations described in se	section 501(c)(7), (8), or (10) that total more than \$1,000 for the year				
	 from any one contributor. Complete columns (a completing Part III, enter the total of exclusively religious, 	charitable, etc., contributions of \$1,000 or	ntry. For organizations r less for the year. (Enter this info. once.)				
(a) No.	Use duplicate copies of Part III if additiona	l space is needed.					
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held				
		(e) Transfer of gi					
	Transferee's name, address,		Relationship of transferor to transferee				
(a) No.							
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held				
		(e) Transfer of gi					
	Transferee's name, address,	and ZIP + 4	Relationship of transferor to transferee				
(a) No							
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held				
		(e) Transfer of gift					
	Transferee's name, address,	and ZIP + 4	Relationship of transferor to transferee				
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held				
		(e) Transfer of gi					
	Transferee's name, address,	Relationship of transferor to transferee					
	number ee s name, address,						
323454 12-26	ð-23	· · · ·	Schedule B (Form 990) (2023)				

15570930 795314 3610.0

SCHEDULE C	
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Department of the Treasury

Internal Revenue Service

(Form 990)

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

• Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.

• Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.

• Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

• Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.

• Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

• Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization					En	nploye	er identificatio	on number
BUFFALO NIAGARA WATERKEEPER, INC.							22-2993	054
Pa	art I-A	Complete if the org	anization is exempt under	r section 501(c) o	or is a section 527	orga	nization.	
1	Provide a	a description of the organiz	ation's direct and indirect political	campaign activities in	n Part IV.			
2	Political	campaign activity expendit	ures			\$		
3	Voluntee	r hours for political campai	gn activities					
Pa	art I-B	Complete if the org	anization is exempt under	r section 501(c)(3	3).			
1	Enter the	amount of any excise tax	incurred by the organization under	r section 4955		\$		
2	Enter the	amount of any excise tax	incurred by organization managers	s under section 4955		\$		
3	If the org	anization incurred a sectio	n 4955 tax, did it file Form 4720 fo	r this year?			Yes	No No
4a	Was a co	prrection made?					Yes	No No
		describe in Part IV.						
Pa	art I-C	Complete if the org	anization is exempt under	r section 501(c), e	except section 501	(c)(3	3).	
1	Enter the	amount directly expended	by the filing organization for section	on 527 exempt function	on activities	\$		
2	Enter the	amount of the filing organ	ization's funds contributed to othe	er organizations for sec	ction 527			
	exempt f	unction activities				\$		
3	Total exe	empt function expenditures	. Add lines 1 and 2. Enter here and	d on Form 1120-POL,				
	line 17b					\$		
4	Did the fi	ling organization file Form	1120-POL for this year?				Yes	No No
5			nployer identification number (EIN		•			
	-		tion listed, enter the amount paid f				-	
			omptly and directly delivered to a s		· · ·	rate se	egregated fund	l or a
	political	· · · · · · · · · · · · · · · · · · ·	additional space is needed, provid	1	V.			
		(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's		(e) Amount or ontributions re	
					funds. If none, enter -		promptly and	
							delivered to a	separate
							political orga If none, en	
						+	ii none, en	.01 -0
				1	1			

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

Schedule C (Form 990) 2023

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2023 Open to Public Inspection

Schedule C (Form 990) 2023 BUJ		GARA WATERK			2993054 Page 2 ection under
section 501(h)).					
A Check if the filing organization			n Part IV each affiliated	group member's nam	ie, address, EIN,
expenses, and share of	, .	• •			
B Check if the filing organization	checked box A a	nd "limited control" pro	ovisions apply.		
Limits or (The term "expenditur	Lobbying Expe es" means amou)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence	e public opinion (grassroots lobbying)			
b Total lobbying expenditures to influence	e a legislative bo	dy (direct lobbying)			
c Total lobbying expenditures (add lines					
e Total exempt purpose expenditures (ad		n			
f Lobbying nontaxable amount. Enter the	amount from th				
If the amount on line 1e, column (a) or (b)		bying nontaxable am			
not over \$500,000,		the amount on line 1e			
over \$500,000 but not over \$1,000,000	, \$100,0	00 plus 15% of the exc	ess over \$500,000.		
over \$1,000,000 but not over \$1,500,00		00 plus 10% of the exc			
over \$1,500,000 but not over \$17,000,0	000, \$225,0	00 plus 5% of the exce	ess over \$1,500,000.		
over \$17,000,000,	\$1,000	,000.			
g Grassroots nontaxable amount (enter 2	5% of line 1f)				
h Subtract line 1g from line 1a. If zero or	ess, enter -0-				
i Subtract line 1f from line 1c. If zero or le	ess, enter -0				
j If there is an amount other than zero or	either line 1h or	line 1i, did the organiz	ation file Form 4720		
reporting section 4911 tax for this year					Yes No
	4-Year Av	eraging Period Under	Section 501(h)		
(Some organizations that n		01(h) election do not ate instructions for li	•	f the five columns b	elow.
	Lobbying Expe	nditures During 4-Ye	ar Averaging Period		
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2023

332042 11-06-23

Schedule C (Form 990) 2023 BUFFALO NIAGARA WATERKEEPER, INC. 22-29930 Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For e	ach "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description	(a))	(b)
	e lobbying activity.	Yes	Νο	Amo	ount
1	During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:				
а	Volunteers?		X		
	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	X			
С	Media advertisements?		X		
d	Mailings to members, legislators, or the public?	X			
е	Publications, or published or broadcast statements?		X		
	Grants to other organizations for lobbying purposes?		X		
	Direct contact with legislators, their staffs, government officials, or a legislative body?	X		1	. <u>,929.</u>
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		Х		
i	Other activities?		Х		
j	Total. Add lines 1c through 1i			1	.,929.
2a	Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		X		
b	If "Yes," enter the amount of any tax incurred under section 4912				
с	If "Yes," enter the amount of any tax incurred by organization managers under section 4912				
	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?				
Par	t III-A Complete if the organization is exempt under section 501(c)(4), section	n 501(c)(5), or sec	tion	
	501(c)(6).				
				Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?				
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?		2		
_3	Did the organization agree to carry over lobbying and political campaign activity expenditures from the	e prior year?	3	_	
Par	t III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered '				3. is
	answered "Yes."				
1	Dues, assessments and similar amounts from members		1		
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political	al			
	expenses for which the section 527(f) tax was paid).				
а	Current year		. 2a		
b	Carryover from last year		2b		
с	Total		2c		
3					
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the exce	ess			
	does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and po	olitical			
	expenditures next year?		4		
5	Taxable amount of lobbying and political expenditures. See instructions	<u></u>	5		
	t IV Supplemental Information				
Drovi	de the descriptions required for Dart I.A. line 1: Dart I.P. line 4: Dart I.C. line 5: Dart II.A. (affiliated group	lict). Dort II	lines 1 a	ad 0 (aaa	

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

Schedule C (Form 990) 2023

332043 11-06-23

SCHEDULE	Đ
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(Form	990)
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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 for instructions and the latest information.

OMB No. 1545-0047 **2023** Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

BUFFALO NIAGARA WATERKEEPER, INC.

Employer identification number 22 - 2993054

Par	organizations Maintaining Donor Advised organization answered "Yes" on Form 990, Part IV, lin		ACCOUNTS. Complete if the
		(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 v	writing that the assets held in donor advised	d funds
	are the organization's property, subject to the organization's	exclusive legal control?	YesNo
6	Did the organization inform all grantees, donors, and donor a	dvisors in writing that grant funds can be us	sed only
	for charitable purposes and not for the benefit of the donor of	r donor advisor, or for any other purpose co	onferring
_	impermissible private benefit?		
Par			art IV, line 7.
1	Purpose(s) of conservation easements held by the organization		
	Preservation of land for public use (for example, recreation	·	a historically important land area
	Protection of natural habitat	Preservation of a	a certified historic structure
•	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualif day of the tax year.	led conservation contribution in the form of	Held at the End of the Tax Year
_			
b		veture included on line Oc	
C	Number of conservation easements on a certified historic stru		<u>2</u> c
a	Number of conservation easements included on line 2c acqui		
2	on a historic structure listed in the National Register		
3	Number of conservation easements modified, transferred, relevant	eased, extinguished, or terminated by the o	rganization during the tax
4	year	amont is located	
4 5	Number of states where property subject to conservation eas		
5	Does the organization have a written policy regarding the per violations, and enforcement of the conservation easements it		Yes
6	Staff and volunteer hours devoted to monitoring, inspecting,		
U		handling of violations, and chloreling conse	reation casements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and enforcing conservation	on easements during the year
8	Does each conservation easement reported on line 2d above	satisfy the requirements of section 170(h)(4	4)(B)(i)
	and section 170(h)(4)(B)(ii)?		Yes 🗌 No
9	In Part XIII, describe how the organization reports conservation	on easements in its revenue and expense st	tatement and
	balance sheet, and include, if applicable, the text of the footn	ote to the organization's financial statemen	nts that describes the
	organization's accounting for conservation easements.		
Par			er Similar Assets.
	Complete if the organization answered "Yes" on Form		
па	If the organization elected, as permitted under FASB ASC 95		
	of art, historical treasures, or other similar assets held for pub		
	service, provide in Part XIII the text of the footnote to its finar		
D	If the organization elected, as permitted under FASB ASC 95		
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in furthe	france of public service,
	provide the following amounts relating to these items.		¢
	(i) Revenue included on Form 990, Part VIII, line 1		
•			
2	If the organization received or held works of art, historical treating following amounts required to be reported under FASP A		Jain, provide
-	the following amounts required to be reported under FASB A	-	¢
	Revenue included on Form 990, Part VIII, line 1		
	Assets included in Form 990, Part X		
	For Paperwork Reduction Act Notice, see the Instructions) IUI FUIII 990.	Schedule D (Form 990) 2023
332051	09-28-23	29	

Sche	dule D (Form 990) 2023 BUFFALO	NIAGARA W	ATERK	EEPER	, INC.			22-29	93054	l Pa	age 2
Par	t III Organizations Maintaining C	ollections of Ar	t, Histo	orical Tre	asures, o	r Othe	r Simila	r Assets	(contin	ued)	
3	Using the organization's acquisition, accessi	on, and other record	s, check	any of the f	ollowing that	t make s	significant u	use of its			
	collection items (check all that apply).										
а	Public exhibition	c	ז 🗌 נ	oan or exc	hange progra	am					
b	Scholarly research	e	•	Other							
С	Preservation for future generations										
4	Provide a description of the organization's co	ollections and explair	n how the	ey further th	ne organizatio	on's exe	mpt purpo	se in Part	XIII.		
5	During the year, did the organization solicit of	or receive donations of	of art, his	torical treas	sures, or othe	er simila	r assets		_		_
_	to be sold to raise funds rather than to be ma								Yes		No
Par	t IV Escrow and Custodial Arran		ete if the o	organizatior	n answered ""	Yes" on	Form 990,	Part IV, li	ne 9, or		
	reported an amount on Form 990, Pa	rt X, line 21.									
1 a	Is the organization an agent, trustee, custod	•						_	-		-
	on Form 990, Part X?							L	Yes		No
b	If "Yes," explain the arrangement in Part XIII	and complete the fol	llowing ta	able:							
									Amount		
С	Beginning balance										
d	Additions during the year										
е	Distributions during the year										
f	Ending balance						1 f		7		1
	Did the organization include an amount on F						lity?	L	Yes		No
Par	If "Yes," explain the arrangement in Part XIII. t V Endowment Funds Complete it										
1 41		(a) Current year		rior year	(c) Two year		(d) Three y	lears hack	(e) Four	vears	hack
10	Paginning of year balance	(a) Guirent year		loi yeai						yours	buok
1a ⊾	Beginning of year balance										
u o	Contributions										
с d	Grants or scholarships										
u o	Other expenditures for facilities										
C											
f	Administrative expenses										
' a	End of year balance										
2	Provide the estimated percentage of the cur		e (line 1a	column (a)) held as:						
- a	Board designated or quasi-endowment		%	, oolanni (a)							
b	Permanent endowment	%	_/*								
c		%									
	The percentages on lines 2a, 2b, and 2c sho	uld equal 100%.									
3a	Are there endowment funds not in the posse	ssion of the organiza	ation that	are held ar	nd administer	ed for th	ne				
	organization by:								[Yes	No
	(i) Unrelated organizations?								3a(i)		
									3a(ii)		
b	If "Yes" on line 3a(ii), are the related organization	ations listed as requir	red on Sc	hedule R?					3b		
4	Describe in Part XIII the intended uses of the		wment fu	ınds.							
Par	t VI _ Land, Buildings, and Equipm										
	Complete if the organization answere	d "Yes" on Form 990), Part IV,	line 11a. S	ee Form 990	, Part X,	, line 10.				
	Description of property	(a) Cost or o basis (investr		. ,	or other (other)		Accumulate epreciation	ed	(d) Bool	k value	Э
1a	Land										
b	Buildings										
с	Leasehold improvements				5,836.		15,8				0.
d	Equipment				5,301.		67,7		51	7,50	
	Other				4,190.		4,1				0.
Tota	. Add lines 1a through 1e. (Column (d) must e	qual Form 990, Part	<u>X, line 10</u>	c, column	<u>(B))</u>				51	7,50)5.

Schedule D (Form 990) 2023

Part VII Investments - Other Securities Complete if the organization answered "Yes" of	on Form 990 Part IV line	11h 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	l-of-vear market value
(1) Financial derivatives	(-)	(-)	· · ·) - ··· · · · · · · · · · · · · · · · ·
(2) Closely held equity interests			
(3) Other			
(A)			
(B)			
(C)			
(D)			
(E)			
(F)			
(G)			
(H)			
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))			
Part VIII Investments - Program Related.			
Complete if the organization answered "Yes" of	on Form 990, Part IV, line		
(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end	l-of-year market value
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) Part IX Other Assets			
Complete if the organization answered "Yes" of	on Form 990 Part IV line	11d See Form 990 Part X line 15	
	Description		(b) Book value
<u>(1)</u>			
(2) (3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, line 15, col.	<i>(B)</i>)		
Part X Other Liabilities			
Complete if the organization answered "Yes" of	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) OPERATING LEASE LIABILITY			155,025.
(3)			
(4)			
(5)			
(6)			
(7)			
(8)			
(9)			
Total. (Column (b) must equal Form 990, Part X, line 25, col.			155,025.
2. Liability for uncertain tax positions. In Part XIII, provide		-	
organization's liability for uncertain tax positions under	FASB ASC 740. Check he	ere if the text of the footnote has been pro	ovided in Part XIII

BUFFALO NIAGARA WATERKEEPER, INC.

Schedule D (Form 990) 2023

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Schedule D (Form 990) 2023

Sche	dule D (Form 990) 2023 BUFFALO NIAGARA WATERKEEPER	, INC.		22-	2993054 Page 4
Pa	t XI Reconciliation of Revenue per Audited Financial Statement	s With R	evenue per Re	turn	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.				
1	Total revenue, gains, and other support per audited financial statements			1	12,435,955.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
а	Net unrealized gains (losses) on investments	2a	-11,566.		
b	Donated services and use of facilities	2b	2,601.		
с	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	6,145.		
е	Add lines 2a through 2d			2e	-2,820.
3	Subtract line 2e from line 1			3	12,438,775.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
с	Add lines 4a and 4b			4c	0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)			5	12,438,775.
Pa	t XII Reconciliation of Expenses per Audited Financial Statemer	ts With	Expenses per F	letur	n
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.				
1	Total expenses and losses per audited financial statements			1	11,822,536.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
а	Donated services and use of facilities	2a	2,601.		
b	Prior year adjustments	2b			
С	Other losses	2c			
d	Other (Describe in Part XIII.)	2d	6,145.		
е	Add lines 2a through 2d			2e	8,746. 11,813,790.
3	Subtract line 2e from line 1			3	11,813,790.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
а	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
с	Add lines 4a and 4b			4c	0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)			5	11,813,790.
Pa	t XIII Supplemental Information				
D	de the descriptions required for Dort II, lines 0, 5, and 0, Dort III, lines 1, and 4, Dort IV	lines die s	ad Obs David V Lines 4	. D	

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

PART XI, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD

6,145.

6,145.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

COST OF GOODS SOLD

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SCHEDULE I (Form 990)		Gov	rants and Oth vernments, an	d Individual	s in the Uni	ted States		OMB No. 1545-0047
		Comple	ete if the organization	n answered "Yes"	on Form 990, Pa	rt IV, line 21 or 22.		2023
Department of the Treasury				Attach to Form				Open to Public
Internal Revenue Service			Go to www.irs	.gov/Form990 for	the latest information	ation.		Inspection
Name of the organizatio		IAGARA WAT	TERKEEPER,	INC.				Employer identification number 22-2993054
Part I General Inf	ormation on Grants a	nd Assistance						
criteria used to av	ation maintain records t vard the grants or assis / the organization's pro	stance?	-			for the grants or assis		on 🔀 Yes 🗌 No
	Other Assistance to I at received more than \$	-				anization answered "Y	es" on Form 990, Part	IV, line 21, for any
1 (a) Name and add	dress of organization ernment	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
CITY OF BUFFALO 65 NIAGARA SQUARE BUFFALO, NY 14202		16-6002533		7,424,725.	0.			CONSTRUCTION PROJECT
	er of section 501(c)(3) and the section solution of other organizations of the section of the se							

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

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

Schedule I (Form 990) 2023

BUFFALO NIAGARA WATERKEEPER, INC.

22-2993054

Page 2

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non- cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
Part IV Supplemental Information. Provide the information req	uired in Part I, lin	e 2; Part III, column	(b); and any other ac	lditional information.	
PART I, LINE 2:					
BNW AND THE CITY OF BUFFALO HAVE AN	N EXECUTE	D AGREEMEN	T. THE CIT	Y SHALL	

MAINTAIN FINANCIAL AND OTHER RECORDS THAT SPECIFICALLY SHOW THE USE OF THE

SUBGRANT PROCEEDS EXCLUSIVELY FOR PURPOSES OF THE SUBGRANT. THE CITY SHALL

MAINTAIN SUCH RECORDS FOR AS LONG AS REQUIRED BY THE TERMS AND CONDITIONS

OF EACH INDIVIDUAL GRANT. BNW WILL ADVISE THE CITY OF THE PARTICULAR DATES

FOR EACH GRANT. BNW SHALL HAVE THE RIGHT UPON REASONABLE PRIOR NOTICE TO

ACCESS SUCH RECORDS DURING THE SUBGRANT PERIOD AND FOR A PERIOD OF FOUR

YEARS AFTER THE SUBGRANT PERIOD TO AUDIT THE CITY RECORDS RELATED TO THE

Schedule I (Form 990) BUFFALO NIAGARA WATERKEEPER, INC.	22-2993054 Page 2
Part IV Supplemental Information	
EXPENDITURE OF THE SUBGRANT PROCEEDS. THE CITY AND BNW AC	KNOWLEDGE THE
REPORTING REQUIREMENTS IN EACH GRANT AND AS MAY BE MORE S	PECIFICALLY
OUTLINED IN SUBSEQUENT AGREEMENTS BETWEEN THE CITY AND BN	W. BNW WILL
PREPARE AND SUBMIT ALL REPORTS AS REQUIRED BY ANY GRANT F	OR WHICH BNW IS
THE GRANTEE. THE CITY AGREES TO TIMELY PROVIDE TO BNW ALL	INFORMATION
NECESSARY TO SUPPORT BNW'S REPORTING OF THE CITY PROJECTS	•

Schedule I (Form 990)

SC	HEDULE J	Compensation Information		OMB No. 1	545-004	47
(Fo	rm 990)	For certain Officers, Directors, Trustees, Key Employees, and Highest	Ī	20	n n	
		Compensated Employees		20	Ľ٦)
Dene	transit of the Transition	Complete if the organization answered "Yes" on Form 990, Part IV, line 23. Attach to Form 990.		Open to	Publ	ic
	tment of the Treasury al Revenue Service	Go to www.irs.gov/Form990 for instructions and the latest information.		Inspe	ction	
Nam	ne of the organization	1		identificatio		mber
		BUFFALO NIAGARA WATERKEEPER, INC.	22-2	299305	4	
Pa	rt I Question	s Regarding Compensation				
					Yes	No
1a	Check the appropri	ate box(es) if the organization provided any of the following to or for a person listed on Form	990,			
	Part VII, Section A,	line 1a. Complete Part III to provide any relevant information regarding these items.				
	First-class or c	harter travel Housing allowance or residence for perso	nal use			
	Travel for com	panions Payments for business use of personal re	sidence			
	Tax indemnific	ation and gross-up payments Health or social club dues or initiation fee	s			
	Discretionary :	spending account Personal services (such as maid, chauffer	ır, chef)			
b		on line 1a are checked, did the organization follow a written policy regarding payment or				
	reimbursement or p	rovision of all of the expenses described above? If "No," complete Part III to explain		1b		<u> </u>
2	-	n require substantiation prior to reimbursing or allowing expenses incurred by all directors,				
	trustees, and office	rs, including the CEO/Executive Director, regarding the items checked on line 1a?		2		
-						
3		ny, of the following the organization used to establish the compensation of the organization's				
		ector. Check all that apply. Do not check any boxes for methods used by a related organization	on to			
	·	ation of the CEO/Executive Director, but explain in Part III.				
	Compensatior					
	·	ompensation consultant				
	Form 990 of o	ther organizations Approval by the board or compensation of	ommittee			
4	During the year did	any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing				
4	organization or a re					
а	-			4a		x
h		e payment or change-or-control payment? eive payment from a supplemental nonqualified retirement plan?				X
c	•	eive payment from an equity-based compensation arrangement?				x
•	-	les 4a-c, list the persons and provide the applicable amounts for each item in Part III.				
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.				
5		on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensatio	n			
	contingent on the r					
а	-			5a		X
		ation?				X
		r 5b, describe in Part III.				
6	For persons listed of	on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensatic	n			
	contingent on the r	et earnings of:				
а	The organization?			6a		X
		ation?				X
		or 6b, describe in Part III.				
7		on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments				
		nes 5 and 6? If "Yes," describe in Part III		7		X
8	Were any amounts	reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the	ıe			
	initial contract exce	ption described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		8		X
9		id the organization also follow the rebuttable presumption procedure described in				
		1 53.4958-6(c)?				
For	Paperwork Reduct	on Act Notice, see the Instructions for Form 990.	Scheo	dule J (Forn	n 990)) 2023

LHA 332111 11-06-23

Schedule J (Form 990) 2023

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Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

		(B) Breakdown of W	-2 and/or 1099-MIS compensation	C and/or 1099-NEC	(C) Retirement and other deferred	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	in column (B)
(A) Name and Title		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	compensation			reported as deferred on prior Form 990
(1) JILL JEDLICKA	(i)	162,200.	25,000.	0.	6,366.	0.	193,566.	0.
EXECUTIVE DIRECTOR	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(i) (ii)							
	(i)							
	(i) (ii)							
	(i)							
	(i) (ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Schedule J (Form 990) 2023

Part III Supplemental Information

Schedule J (Form 990) 2023

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

Schedule J (Form 990) 2023

SCHEDULE O (Form 990)

Department of the Treasury

Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for the latest information.

INC.



Name of the organization BUFFALO NIAGARA WATERKEEPER, Employer identification number 22-2993054

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

BENEFIT OF CURRENT AND FUTURE GENERATIONS. WE PROTECT CLEAN WATER. WE

RESTORE THE HEALTH OF ECOSYSTEMS. WE CONNECT PEOPLE TO WATER. WE

INSPIRE ECONOMIC GROWTH AND COMMUNITY ENGAGEMENT.

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

COMMUNITY ENGAGEMENT.

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

FORM 990 IS REVIEWED BY THE FINANCE COMMITTEE OF THE BOARD OF DIRECTORS

BEFORE IT IS FILED.

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

CONFLICT OF INTEREST DISCLOSURES ARE COMPLETED ANNUALLY BY ALL BOARD OF

STAFF MEMBERS AND OTHER BOARD COMMITTEE MEMBERS. DIRECTORS MEMBERS,

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

COMPENSATION OF EXECUTIVE DIRECTORS AND OTHER STAFF IS DETERMINED UPON

PERFORMANCE REVIEWS CONDUCTED BY BOARD OF DIRECTORS AND MANAGEMENT

RESPECTIVELY.

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

CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS GOVERNING DOCUMENTS,

ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. LHA 332211 11-14-23 39

	Employer identification numbe
BUFFALO NIAGARA WATERKEEPER, INC.	22-2993054
CONTRACT SERVICES:	
PROGRAM SERVICE EXPENSES	1,845,883.
MANAGEMENT AND GENERAL EXPENSES	35,063.
FUNDRAISING EXPENSES	9,598.
TOTAL EXPENSES	1,890,544.
FOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	1,890,544.
FORM 990, PART XII, LINE 2C:	
THERE HAD BEEN NO CHANGE FROM THE PRIOR YEARS CONCERNING	G THE FINANCIAL
STATEMENT OVERSIGHT PROCESS AND SELECTION PROCESS. THE C	ORGANIZATION
CONTINUES TO USE THEIR AUDIT COMMITTEE TO OVERSEE THE AN	NUAL AUDIT OF
THEIR FINANCIAL STATEMENTS.	