



# ERIE COUNTY LEGISLATURE

HON. FRANK J. TODARO  
8<sup>TH</sup> DISTRICT LEGISLATOR

March 9, 2026

The Honorable Letitia James  
New York State Attorney General  
The Capitol  
Albany, New York 12224-0341

**RE: Seneca Babcock Community Association, Buffalo, New York**

Dear Madam Attorney General James:

I am writing in my official capacity as an Erie County Legislator to call your attention to a very concerning situation at the Seneca Babcock Community Association in Buffalo (SBCA), New York. I was contacted by a constituent who alerted me to a trending social media post that brought attention to the organization's failure to comply with state and federal law for financial reporting for nonprofit organizations. I investigated the matter as far as I could with publicly available information on various government websites and believe it to be true. If correct, the Seneca-Babcock Community Association, Inc. is not a recognized nonprofit/tax-exempt organization by the State of New York and may have been improperly soliciting donations and accepting government grants from the county, state and federal governments. I am urging your office to investigate the matter. Based on information I reviewed, I am confident in my conclusion and very concerned that fraud may be taking place at a very important community organization.

For background, the SBCA is an organization that serves at risk youth and senior citizens with a variety of programs that include senior meals, senior and youth recreation, daycare and afterschool programming, social services, workforce development and charitable services for the less advantaged. The organization operates several facilities including the Seneca Babcock Community Center, Hennepin Community Center, George K. Arthur Community Center and Schiller Park Community Services. I am very concerned that apparent mismanagement and incompetence at SBCA have impacted all these community organizations, and believe your office needs to step in to investigate to protect them.

The Office of the New York State Attorney General regulates nonprofit organizations and fundraisers. Charitable organizations are required by law to register and file annual financial reports with your office. According to your records the SBCA filed a registration statement as a charitable organization on May 1, 1982. SBCA regularly filed annual financial reports, as required by law, with your office through 2004. The next filing occurred in 2020 for the 2017 tax year. There are no other filings with your office to date.

Federal law requires the SBCA to file an annual IRS Form 990 information return due annually on the 15<sup>th</sup> of May. Failure to complete this filing for three years automatically revokes an organization's tax-exempt status. The SBCA met this requirement through 2015. The next filing was submitted in March of 2019 for the 2016 tax year. SBCA did not complete another IRS 990 filing until November of 2020 when they filed for the 2017 tax year. The 2017 filing with your Charities Bureau was also filed in 2020, on November 16, 2020, likely prompted by their IRS filing in the same year which was submitted by Bonadio & Co., LLP (Bonadio) on their behalf.



# ERIE COUNTY LEGISLATURE

HON. FRANK J. TODARO

8<sup>TH</sup> DISTRICT LEGISLATOR

Attached to the filing is the independent auditor's report signed by Bonadio which includes a very rare "Basis for Disclaimer of Opinion." In Bonadio's report they state "*detailed accounting records have not been maintained and supporting data was not available to complete the audit, with the exception of cash. Therefore, we were not able to obtain sufficient appropriate audit evidence about the amounts reported in the accompanying statement of financial position and the related statement of activities and changes in net assets and cash flows for the year ended December 31, 2017.*" Bonadio concludes their report by stating they did not have enough evidence to express an audit opinion and accordingly did not.

It is very concerning that a very reputable accounting firm was unable to express an audit opinion of an organization of this size and scope because detailed accounting records were not kept. This organization is a significant recipient of taxpayer dollars at the county, state and federal level. It is further troubling that the nonprofit status of SBCA seems to have lapsed multiple times in the last decade and is currently revoked, despite the organization operating as one during this period. This means the SBCA is no longer exempt from federal tax, they aren't eligible to receive tax-deductible donations, and they are no longer eligible for certain government grants. This is a huge problem for an organization entrusted with their mission that operates four centers and serves thousands of youths and seniors in our community.

I am worried this situation goes beyond a paperwork error, considering the organization has been under consistent leadership throughout the time period where their federal and state reporting compliance was inconsistent. It is also apparent that SBCA was advised by Bonadio of the reporting requirements in 2020, when that firm brought their filing and nonprofit/tax exempt status current. The Executive Director who signed those filings serves in that position today and served before the first filing lapses, indicating they were aware of the requirements and deliberately chose not to comply. When you consider this with the fact that the SBCA did not keep financial records it is reasonable to question why.

I am writing to request that the Office of the New York State Attorney General investigate the financial statements, records and nonprofit status of the Seneca Babcock Community Association for potential fraud, waste, abuse, theft and mismanagement of taxpayer dollars. Thank you for your attention to this matter.

Sincerely,

FRANK J. TODARO  
Erie County Legislator

Attachments: IRS Tax Exempt Org. Search Results  
NYSAG Charities Database Search Results  
CHAR500 Annual Filing 2017

cc: Hon. Thomas DiNapoli, State Comptroller  
Hon. Kevin R. Hardwick, Erie County Comptroller

**New York State Office of the Attorney General**

- **HOME**
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- **TRUSTS & ESTATES**
- **DONORS**
- **FORMS**

-  **About** **Search Charities Database**

**the**  
**Charities**  
**Bureau**

Posting here does not mean the organization is an approved tax-exempt organization under the Internal Revenue Code. The IRS determines tax-exempt status.

-  **Complaint**  
**Form**

Contributions are not tax deductible unless the IRS determines the organization is tax-exempt. To search a list of tax-exempt organizations, use **the IRS Exempt Organization Search Tool** provided by the IRS. Some organizations, like religious organizations, may not appear on the IRS list because they are not required to file with IRS in order to be tax-exempt.

-  **FAQs**

For information about the deductibility of contributions to organizations with pending applications for tax-exempt status, please **visit the IRS website.**

-  **Guides &**  
**Publications**

-  **Helpful**

SEARCH RESULTS SELECTION	
Organization Name:	SENECA-BABCOCK COMMUNITY ASSOCIATION INC
Registration Type:	<u>NFP</u>
Registration Category:	<u>Dual</u>
Month number fiscal year ends :	12
Federal ID No. (EIN):	237367697
NY State Reg. No.:	02-88-12
County:	ERIE
Address:	1168 SENECA STREET BUFFALO , NY 14210
Web Site:	NO DATA AVAILABLE

-  **Websites**

-  **Pennies for**  
**Charity.**

-  **Search**  
**the**  
**Registry.**

-  **Statutes &**  
**Regulations**

-  **Contact**

**Us**

**Documents Available:**

Underlined documents can be viewed by clicking on the documents' names. When clicking on a document, depending on the browser you are using, it may be necessary to select a choice other than **Open to access the document.** For example, if given the choices **Open** and **Save**, it may necessary to click on **Save** to view the document.

**Registration Documents**

Registration Statement for Charitable Organizations

**Received**

05/01/1982

**Annual Filing for Charitable Organizations****Fiscal Year  
End**Annual Filing for Charitable Organizations

12/31/2017

Annual Filing for Charitable Organizations

12/31/2004

Annual Filing for Charitable Organizations

12/31/2003

Annual Filing for Charitable Organizations

12/31/2002

Annual Filing for Charitable Organizations

12/31/2001

Annual Filing for Charitable Organizations

12/31/2000

Annual Filing for Charitable Organizations

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12/31/1998

Annual Filing for Charitable Organizations

12/31/1997

Annual Filing for Charitable Organizations

12/31/1996

Annual Filing for Charitable Organizations

12/31/1995

Annual Filing for Charitable Organizations

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Annual Filing for Charitable Organizations

12/31/1993

Annual Filing for Charitable Organizations

12/31/1992

Annual Filing for Charitable Organizations

12/31/1991

Annual Filing for Charitable Organizations

12/31/1990

Annual Filing for Charitable Organizations

12/31/1989

Annual Filing for Charitable Organizations

12/31/1988

If no Filing Year End date appears, then the filing is currently being processed.

Documents listed above include the most commonly requested filings received by the Charities Bureau from the specified registrant. Listed documents that were received on or after November 13, 2006 are available for online viewing by clicking on the appropriate link. Listed documents received prior to November 13, 2006 and other filings made by the registrant are available by utilizing this agency's **Freedom of Information Law (FOIL)** process.

Private foundations that have filed Internal revenue Service form 990-PF may also have filed a list of contributors and the amounts of their contributions (Schedule B to the 990-PF). A copy of such a list may also be requested through the **Freedom of Information Law (FOIL)** process.

<b>CHAR500</b> \$275 JC NYS Annual Filing for Charitable Organizations www.CharitiesNYS.com	Send with fee and attachments to: NYS Office of the Attorney General Charities Bureau Registration Section 28 Liberty Street New York, NY 10005	<b>2017</b> Open to Public Inspection

**1. General Information**

For Fiscal Year Beginning (mm/dd/yyyy) 01/01/2017 and Ending (mm/dd/yyyy) 12/31/2017

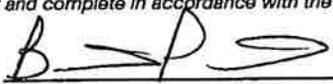
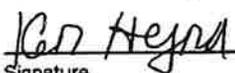
Check if Applicable: Address Change Name Change Initial Filing Final Filing Amended Filing Reg ID Pending	Name of Organization: <b>SENECA BABCOCK COMMUNITY ASSOCIATION, IN</b>	Employer Identification Number (EIN): <b>23-7367697</b>
	Mailing Address: <b>1168 SENECA STREET</b>	NY Registration Number: <b>02-88-12</b>
	City / State / ZIP: <b>BUFFALO, NY 14210</b>	Telephone: <b>716 822-5094</b>
	Website: <b>WWW.SENECABABCOCK.ORG</b>	Email: <b>SENECABABCOCK@AOL.C</b>

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

**2. Certification**

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

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

President or Authorized Officer:		<b>BRIAN PILARSKI</b> EXECUTIVE DIRECTOR	<u>11-16-2020</u>
	Signature	Print Name and Title	Date
Chief Financial Officer or Treasurer:		<b>KEN HEJNA</b> BOARD PRESIDENT	<u>November 16, 2020</u>
	Signature	Print Name and Title	Date

**3. Annual Reporting Exemption**

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

**3a. 7A filing exemption:** Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.

**3b. EPTL filing exemption:** Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

**4. Schedules and Attachments**

See the following page for a checklist of schedules and attachments to complete your filing.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.
	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	4b. Did the organization receive government grants? If yes, complete Schedule 4b.

**5. Fee**

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ <u>25.</u>	EPTL filing fee: \$ <u>250.</u>	Total fee: \$ <u>275.</u>	Make a single check or money order payable to: <b>"Department of Law"</b>
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CHAR500 Annual Filing for Charitable Organizations (Updated April 2018)  
 \*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

SENECA BABCOCK COMMUNITY ASSOCIATION, INC.

**CHAR500**  
Annual Filing Checklist

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

**Checklist of Schedules and Attachments**

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

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

If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable

All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.

Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded \$25,000 and/or our assets exceeded \$25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

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

Review Report if you received total revenue and support greater than \$250,000 and up to \$750,000.

Audit Report if you received total revenue and support greater than \$750,000

No Review Report or Audit Report is required because total revenue and support is less than \$250,000

We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

**Calculate Your Fee**

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

\$0, if you checked the 7A exemption in Part 3a

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

For EPTL and DUAL filers, calculate the EPTL fee:

\$0, if you checked the EPTL exemption in Part 3b

\$25, if the NET WORTH is less than \$50,000

\$50, if the NET WORTH is \$50,000 or more but less than \$250,000

\$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000

\$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000

\$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000

\$1500, if the NET WORTH is \$50,000,000 or more

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

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

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

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

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

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

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

Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22

- IRS Form 990 EZ Part I, line 21

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

**Send Your Filing**

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

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

Need Assistance?

Visit: [www.CharitiesNYS.com](http://www.CharitiesNYS.com)

Call: (212) 416-8401

Email: [Charities.Bureau@ag.ny.gov](mailto:Charities.Bureau@ag.ny.gov)

# CHAR500

Schedule 4b: Government Grants  
www.CharitiesNYS.com

## 2017

Open to Public  
Inspection

If you checked the box in question 4b in Part 4, complete this schedule and list EACH government grant award by a domestic (federal, state or local) agency; interstate or intergovernmental agency (for example Port Authority of New York and New Jersey); and state or local authorities.  
Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

### 1. Organization Information

Name of Organization:	NY Registration Number:
SENECA BABCOCK COMMUNITY ASSOCIATION, INC.	02-88-12

### 2. Government Grants

Name of Government Agency	Amount of Grant
1. CITY OF BUFFALO CDBG	1. 106,105.
2. NEW YORK STATE CACFP	2. 20,428.
3. ERIE COUNTY COMPTROLLER	3. 19,120.
4. ERIE COUNTY	4. 15,240.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 160,893.

**SENECA BABCOCK COMMUNITY ASSOCIATION, INC.**

**Financial Statements as of  
December 31, 2017  
Together with  
Independent Auditor's Report**

**Bonadio & Co., LLP**  
**Certified Public Accountants**

**INDEPENDENT AUDITOR'S REPORT**

November 13, 2020

To the Board of  
Seneca Babcock Community Association, Inc.:

**Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of Seneca Babcock Community Association, Inc. (the Organization) (a New York not-for-profit corporation), which comprise the statement of financial position as of December 31, 2017, and the related statement of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements.

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

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

**Basis for Disclaimer of Opinion**

Detailed accounting records have not been maintained and supporting data was not available to complete the audit, with the exception of cash. Therefore, we were not able to obtain sufficient appropriate audit evidence about the amounts reported in the accompanying statement of financial position and the related statement of activities and changes in net assets and cash flows for the year ended December 31, 2017.

**Disclaimer of Opinion**

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

171 Sully's Trail  
Pittsford, New York 14534  
p (585) 381-1000  
f (585) 381-3131

www.bonadio.com

*Bonadio & Co., LLP*

**SENECA BABCOCK COMMUNITY ASSOCIATION, INC.**

**STATEMENT OF FINANCIAL POSITION  
DECEMBER 31, 2017**

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**ASSETS**

CASH	\$ 1,233,620
ACCOUNTS RECEIVABLE	1,120
GRANTS RECEIVABLE	33,862
PROPERTY AND EQUIPMENT:	
Furniture, fixtures, and equipment	145,361
Construction in progress	117,528
Accumulated depreciation	<u>(122,203)</u>
Total property and equipment	<u>140,686</u>
Total assets	<u>\$ 1,409,288</u>

**LIABILITIES AND NET ASSETS**

LIABILITIES:	
Accounts payable and accrued expenses	<u>\$ 85,801</u>
Total liabilities	<u>85,801</u>
NET ASSETS:	
Unrestricted	301,669
Temporarily restricted	<u>1,021,818</u>
Total net assets	<u>1,323,487</u>
Total liabilities and net assets	<u>\$ 1,409,288</u>

The accompanying notes are an integral part of these statements.

**SENECA BABCOCK COMMUNITY ASSOCIATION, INC.**

**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>SUPPORT AND REVENUE:</b>			
Grants	\$ 456,446	\$ -	\$ 456,446
Contributions	-	1,021,818	1,021,818
Special events	12,198	-	12,198
Other	1,046	-	1,046
Prior period expense, net	(15,896)	-	(15,896)
Net assets released from donor restrictions	<u>23,674</u>	<u>(23,674)</u>	<u>-</u>
<b>Total support and revenue</b>	<u><b>477,468</b></u>	<u><b>998,144</b></u>	<u><b>1,475,612</b></u>
<b>EXPENSES:</b>			
Salaries and payroll taxes	147,427	-	147,427
Insurance	35,447	-	35,447
Supplies and office expenses	27,117	-	27,117
Occupancy	18,384	-	18,384
Food	13,550	-	13,550
Depreciation	13,326	-	13,326
Repairs and maintenance	11,384	-	11,384
Professional fees	7,050	-	7,050
Other	<u>15,766</u>	<u>-</u>	<u>15,766</u>
<b>Total expenses</b>	<u><b>289,451</b></u>	<u><b>-</b></u>	<u><b>289,451</b></u>
<b>CHANGES IN NET ASSETS</b>	<b>188,017</b>	<b>998,144</b>	<b>1,186,161</b>
<b>NET ASSETS - beginning of year</b>	<u><b>113,652</b></u>	<u><b>23,674</b></u>	<u><b>137,326</b></u>
<b>NET ASSETS - end of year</b>	<u><b>\$ 301,669</b></u>	<u><b>\$ 1,021,818</b></u>	<u><b>\$ 1,323,487</b></u>

The accompanying notes are an integral part of these statements.

**SENECA BABCOCK COMMUNITY ASSOCIATION, INC.**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

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<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>	
Changes in net assets	\$ 1,186,161
Adjustments to reconcile changes in net assets to net cash flow from operating activities:	
Depreciation	13,326
Changes in:	
Accounts receivable	17,864
Grants receivable	(5,405)
Accounts payable and accrued expenses	<u>24,817</u>
Net cash flow from operating activities	<u>1,236,763</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>	
Purchases of property and equipment	<u>(35,148)</u>
Net cash flow from investing activities	<u>(35,148)</u>
<b>NET CHANGE IN CASH</b>	1,201,615
<b>CASH - beginning of year</b>	<u>32,005</u>
<b>CASH - end of year</b>	<u>\$ 1,233,620</u>

The accompanying notes are an integral part of these statements.

# SENECA BABCOCK COMMUNITY ASSOCIATION, INC.

## NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2017

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### 1. THE ORGANIZATION

Seneca Babcock Community Association Inc. (the Organization) is a not-for-profit Community Association located in Buffalo, New York. The Organization is committed to developing and enhancing the quality of life for residents of the Western New York area, including at-risk youth, adults, families and seniors. The Organization's goal is to deliver a strong sense of empowerment through participation in education, economic, social and health related programs.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Basis of Accounting**

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).

#### **Classification of Net Assets**

The Organization categorizes net assets and activities as unrestricted, temporarily restricted or permanently restricted. The Organization reports contributions as restricted if they are received with donor stipulations that limit their use.

- **Unrestricted Net Assets**

Unrestricted net assets include resources available for use without any donor-imposed restrictions.

- **Temporarily Restricted Net Assets**

Temporarily restricted net assets include resources resulting from contributions of assets whose use by the Organization is limited by donor-imposed restrictions that either expire by passage of time or will be fulfilled and removed by future actions of the Organization pursuant to those restrictions. When a donor restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions.

- **Permanently Restricted Net Assets**

Permanently restricted net assets have donor-imposed restrictions that stipulate that the resources be maintained in perpetuity, but which permit the Organization to use or expend part or all of the income derived from the donated assets for operations.

#### **Cash**

Cash includes bank demand deposit accounts, which at times, may exceed federally insured limits. The Organization has not experienced any losses in these accounts and believes it is not exposed to any significant credit risk with respect to cash.

#### **Property and Equipment**

Property and equipment is recorded at cost or, if donated, at the fair value at the date of donation. The Organization capitalizes purchases of fixed assets which have a cost greater than or equal to \$200 and a useful life of at least one year. Depreciation expense is recognized over the assets' estimated useful lives which range from five (5) - forty (40) years.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Contributions

Contributions are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restriction.

### Grants

The Organization receives government grants for the purpose of funding educational programs. These amounts are recorded as revenue to the extent that expenses have been incurred for educational programs. Amounts received in advance of incurring the related costs are reported as deferred revenue. Amounts not yet received are reported as grants receivable.

### Contributed Services

Volunteers have contributed significant amounts of time in support of the Organization's program and fundraising activities. However, the value of these services is not reflected in the accompanying financial statements, as they do not meet the criteria for recognition as set forth under GAAP.

### Advertising Costs

Advertising costs are charged to expense as incurred.

### Estimates

The preparation of financial statements in accordance with GAAP requires the Organization to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

### Income Taxes

The Organization is exempt from income taxes as an organization qualified under Section 501(c)(3) of the Internal Revenue Code. The Organization has also been classified by the Internal Revenue Service as an entity which is not a private foundation.

## 3. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets consisted of gifts and contributions of \$1,021,818 related to the construction of the Arlene Mychajliw Community Center at December 31, 2017.

## 4. PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2017 is summarized as follows:

Furniture, fixtures, and equipment	\$ 145,361
Construction in progress	117,528
	<u>(122,203)</u>
Less: Accumulated depreciation	<u>\$ 140,686</u>

## 5. SUBSEQUENT EVENTS

### **Construction in Progress**

In 2016, the Organization began architecture and the early construction phases of the Arlene Mychajliw Community Center (the Community Center). As of December 31, 2017, the Organization incurred \$117,528 of expenses related to this project. Cash donations received of \$1,021,818 were related to the construction of the Community Center at December 31, 2017.

The construction phase began on May 15, 2018 and was completed on August 15, 2019. The Community Center's grand opening to the public was held on August 24, 2019. Total funding for the Community Center was through cash donations of \$3,665,600 and in-kind donations of \$1,439,500.

### **COVID-19**

The United States is presently in the midst of a national health emergency related to a virus, commonly known as Novel Coronavirus (COVID-19). The overall consequences of COVID-19 on a national, regional and local level are unknown, but it has the potential to result in a significant economic impact. The impact of this situation on the Organization and its future results and financial position is not presently determinable.

### **Paycheck Protection Program Arrangement**

In April 2020, the Organization entered into an arrangement with a bank under the auspices of the Paycheck Protection Program (PPP) established by the Coronavirus Aid, Relief & Economic Security Act (CARES Act) under which the Organization received \$115,900. The PPP loan agreement includes provisions whereby the loan balance can be fully or partially forgiven based on the Organizations' use of the funds, maintenance of its personnel complement, and compliance with certain reporting elements to the bank in accordance with the requirements of the PPP Program. Forgiveness will be adjudicated by the bank and approved by the U.S. Small Business Administration. The final outcome of whether this arrangement will be forgiven has not been determined as of the date these financial statements were available to be issued.

### **Economic Injury Disaster Loan**

In August 2020, the Organization entered into an Economic Injury Disaster Loan (EIDL) with the U.S. Small Business Association under the CARES Act for \$150,000. Principal payments are deferred until June 2021, at which monthly installments will be \$641, through June 2050, at which point the unpaid principal balance is due in its entirety. Interest will accrue at the rate of 2.75% per annum and will accrue only on funds actually advanced from the date of each advance.

Subsequent events have been evaluated through November 13, 2020, which is the date the financial statements were available to be issued.

Form **990**

**Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

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

**2017**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

**A** For the 2017 calendar year, or tax year beginning and ending

<b>B</b> Check if applicable: Address change Name change Initial return Final return/terminated Amended return Application pending	<b>C</b> Name of organization <b>SENECA BABCOCK COMMUNITY ASSOCIATION, INC.</b>		<b>D</b> Employer identification number <b>23-7367697</b>
	Doing business as		<b>E</b> Telephone number <b>(716) 822-5094</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	<b>1168 SENECA STREET</b>		<b>G</b> Gross receipts \$ <b>1,491,508.</b>
City or town, state or province, country, and ZIP or foreign postal code <b>BUFFALO, NY 14210</b>		<b>H(a)</b> Is this a group return for subordinates? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
<b>F</b> Name and address of principal officer: <b>BRIAN PILARSKI</b> <b>SAME AS C ABOVE</b>		<b>H(b)</b> Are all subordinates included? Yes No	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527		If "No," attach a list. (see instructions)	
<b>J</b> Website: <b>WWW.SENECABABCOCK.ORG</b>		<b>H(c)</b> Group exemption number ▶	
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation Trust Association Other ▶		<b>L</b> Year of formation: <b>1972</b> <b>M</b> State of legal domicile: <b>NY</b>	

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>TO OFFER COMPREHENSIVE HUMAN SERVICE PROGRAMMING TO THE RESIDENTS OF THE SENECA BABCOCK COMMUNITY</b>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	14
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
	5 Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5	13
	6 Total number of volunteers (estimate if necessary)	6	60
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	189,238.	1,490,462.
	9 Program service revenue (Part VIII, line 2g)	0.	0.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0.	0.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	1,046.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	189,238.	1,491,508.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	160,032.	147,427.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	125,979.	142,024.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	286,011.	289,451.
19 Revenue less expenses. Subtract line 18 from line 12	-96,773.	1,202,057.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 198,310.	End of Year 1,409,288.
	21 Total liabilities (Part X, line 26)	60,984.	85,801.
	22 Net assets or fund balances. Subtract line 21 from line 20	137,326.	1,323,487.

**Part II Signature Block**

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

<b>Sign Here</b>	Signature of officer 	Date <b>11-16-2020</b>			
	Type or print name and title <b>BRIAN PILARSKI, EXECUTIVE DIRECTOR</b>				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>KELLEY DEMONTE</b>	Preparer's signature 	Date <b>11/16/2020</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P01382609</b>
	Firm's name <b>BONADIO &amp; CO., LLP</b>	Firm's EIN <b>16-1131146</b>	Firm's address <b>171 SULLY'S TRAIL PITTSFORD, NY 14534</b>	Phone no. (585) 381-1000	

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

SENECA BABCOCK COMMUNITY ASSOCIATION, INC.

Form 990 (2017)

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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

TO OFFER COMPREHENSIVE HUMAN SERVICE PROGRAMMING TO THE RESIDENTS OF THE SENECA BABCOCK COMMUNITY OF BUFFALO, NY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes  No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes  No

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

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

4a (Code: ) (Expenses \$ 198,868. including grants of \$ ) (Revenue \$ 1,046.)

SPONSORSHIP OF RECREATIONAL, CULTURAL, AND EDUCATIONAL EVENTS AND ACTIVITIES FOR YOUTH AND SENIOR CITIZENS IN THE SENECA BABCOCK COMMUNITY OF BUFFALO, NY.

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

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

4d Other program services (Describe in Schedule O.)

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

4e Total program service expenses 198,868.

Form 990 (2017)

**SENECA BABCOCK COMMUNITY ASSOCIATION,  
INC.**

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

Form 990 (2017)

**SENECA BABCOCK COMMUNITY ASSOCIATION,  
INC.**

Form 990 (2017)

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

	Yes	No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		<b>X</b>
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....		<b>X</b>
<b>22</b> Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> .....		<b>X</b>
<b>23</b> Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> .....		<b>X</b>
<b>24a</b> Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> .....		<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a</b> <b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		<b>X</b>
<b>b</b> Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> .....		<b>X</b>
<b>26</b> Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> .....		<b>X</b>
<b>27</b> Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		<b>X</b>
<b>28</b> Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
<b>a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		<b>X</b>
<b>b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> .....		<b>X</b>
<b>c</b> An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> .....		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		<b>X</b>
<b>32</b> Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> .....		<b>X</b>
<b>33</b> Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> .....		<b>X</b>
<b>34</b> Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> .....		<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		<b>X</b>
<b>b</b> If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		<b>X</b>
<b>37</b> Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> .....		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....	<b>X</b>	
<b>Note.</b> All Form 990 filers are required to complete Schedule O .....		

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SENECA BABCOCK COMMUNITY ASSOCIATION, INC.

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Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1a	0		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1b	0		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
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	13		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	<b>Section 501(c)(12) organizations.</b> Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
13a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.		
13b	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		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

Form 990 (2017)

**SENECA BABCOCK COMMUNITY ASSOCIATION,  
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 in Schedule O. See instructions.

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

**Section A. Governing Body and Management**

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

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ NY
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: ▶  
BRIAN PILARSKI - (716)822-5094  
1168 SENECA STREET, BUFFALO, NY 14210

SENECA BABCOCK COMMUNITY ASSOCIATION,  
INC.

Form 990 (2017)

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

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

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

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

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

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) NANCY KELLY PRESIDENT	1.00	X		X				0.	0.	0.
(2) DENNIS PHILLIPS VICE PRESIDENT	1.00	X		X				0.	0.	0.
(3) TODD CUDNEY ASSISTANT VICE PRESIDENT	1.00	X		X				0.	0.	0.
(4) MIKE MARSZALEK TREASURER	1.00	X		X				0.	0.	0.
(5) DR. DAN ALEXANDER NON-VOTING MEMBER	1.00	X						0.	0.	0.
(6) DR. DAVE CYWINSKI NON-VOTING MEMBER	1.00	X						0.	0.	0.
(7) MARIAN DELANEY MEMBER	1.00	X						0.	0.	0.
(8) ROBERT DELANEY MEMBER	1.00	X						0.	0.	0.
(9) WAYNE HOWARD MEMBER	1.00	X						0.	0.	0.
(10) DEBBI MARSHALL MEMBER	1.00	X						0.	0.	0.
(11) PAMELA MIETH MEMBER	1.00	X						0.	0.	0.
(12) JACK MURPHY MEMBER	1.00	X						0.	0.	0.
(13) DR. RICHARD QUINN MEMBER	1.00	X						0.	0.	0.
(14) CHRIS REICHMUTH MEMBER	1.00	X						0.	0.	0.
(15) MARIE REICHMUTH MEMBER	1.00	X						0.	0.	0.
(16) JOHN TALTY MEMBER	1.00	X						0.	0.	0.
(17) BRIAN PILARSKI EXECUTIVE DIRECTOR	35.00			X				40,000.	0.	0.



SENECA BABCOCK COMMUNITY ASSOCIATION, INC.

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Form 990 (2017)

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a 65,516.				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e 160,893.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 1,264,053.				
	g	Noncash contributions included in lines 1a-1f: \$					
	h	Total. Add lines 1a-1f		1,490,462.			
	Program Service Revenue			Business Code			
2 a							
b							
c							
d							
e							
f		All other program service revenue					
g	Total. Add lines 2a-2f						
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)					
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real				
			(ii) Personal				
			b	Less: rental expenses			
			c	Rental income or (loss)			
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
			b	Less: cost or other basis and sales expenses			
			c	Gain or (loss)			
	d	Net gain or (loss)					
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
			b	Less: direct expenses			
			c	Net income or (loss) from fundraising events			
	9 a	Gross income from gaming activities. See Part IV, line 19	a				
b			Less: direct expenses				
c			Net income or (loss) from gaming activities				
10 a	Gross sales of inventory, less returns and allowances	a					
		b	Less: cost of goods sold				
		c	Net income or (loss) from sales of inventory				
Miscellaneous Revenue		Business Code					
11 a	MISCELLANEOUS	900099	1,046.	1,046.			
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d		1,046.				
12	Total revenue. See instructions		1,491,508.	1,046.	0.	0.	

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Form 990 (2017)

SENECA BABCOCK COMMUNITY ASSOCIATION,  
INC.

Form 990 (2017)

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	40,000.	32,000.	8,000.	
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	96,011.	76,809.	19,202.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	11,416.	9,133.	2,283.	
11 Fees for services (non-employees):				
a Management				
b Legal	140.		140.	
c Accounting	6,910.		6,910.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	27,117.	13,559.	13,558.	
14 Information technology				
15 Royalties				
16 Occupancy	18,384.	9,192.	9,192.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	13,326.	13,326.		
23 Insurance	35,447.	17,724.	17,723.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a OTHER	15,766.	7,883.	7,883.	
b FOOD	13,550.	13,550.		
c REPAIRS AND MAINTENANCE	11,384.	5,692.	5,692.	
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	289,451.	198,868.	90,583.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

SENECA BABCOCK COMMUNITY ASSOCIATION,  
INC.

Form 990 (2017)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing .....	32,005.	1	1,233,620.
	2 Savings and temporary cash investments .....		2	
	3 Pledges and grants receivable, net .....	28,457.	3	33,862.
	4 Accounts receivable, net .....	18,984.	4	1,120.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L .....		6	
	7 Notes and loans receivable, net .....		7	
	8 Inventories for sale or use .....		8	
	9 Prepaid expenses and deferred charges .....		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 262,889.		
	b Less: accumulated depreciation .....	10b 122,203.	118,864.	10c 140,686.
	11 Investments - publicly traded securities .....		11	
	12 Investments - other securities. See Part IV, line 11 .....		12	
	13 Investments - program-related. See Part IV, line 11 .....		13	
	14 Intangible assets .....		14	
	15 Other assets. See Part IV, line 11 .....		15	
16 Total assets. Add lines 1 through 15 (must equal line 34) .....		198,310.	16	1,409,288.
Liabilities	17 Accounts payable and accrued expenses .....	60,984.	17	85,801.
	18 Grants payable .....		18	
	19 Deferred revenue .....		19	
	20 Tax-exempt bond liabilities .....		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D .....		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....		22	
	23 Secured mortgages and notes payable to unrelated third parties .....		23	
	24 Unsecured notes and loans payable to unrelated third parties .....		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....		25	
	26 Total liabilities. Add lines 17 through 25 .....		60,984.	26
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets .....	113,652.	27	301,669.
	28 Temporarily restricted net assets .....	23,674.	28	1,021,818.
	29 Permanently restricted net assets .....		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds .....		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund .....		31	
	32 Retained earnings, endowment, accumulated income, or other funds .....		32	
33 Total net assets or fund balances .....	137,326.	33	1,323,487.	
34 Total liabilities and net assets/fund balances .....	198,310.	34	1,409,288.	

Form 990 (2017)

SENECA BABCOCK COMMUNITY ASSOCIATION,  
INC.

Form 990 (2017)

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1,491,508.
2	Total expenses (must equal Part IX, column (A), line 25)	289,451.
3	Revenue less expenses. Subtract line 2 from line 1	1,202,057.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	137,326.
5	Net unrealized gains (losses) on investments	
6	Donated services and use of facilities	
7	Investment expenses	
8	Prior period adjustments	-15,896.
9	Other changes in net assets or fund balances (explain in Schedule O)	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	1,323,487.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		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:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form 990 (2017)



SENECA BABCOCK COMMUNITY ASSOCIATION,

Schedule A (Form 990 or 990-EZ) 2017 INC.

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

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	219,252.	246,824.	248,579.	189,238.	1490462.	2394355.
2 Tax revenues levied for the organization'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 .....	219,252.	246,824.	248,579.	189,238.	1490462.	2394355.
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) .....						
6 Public support. Subtract line 5 from line 4.						2394355.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
7 Amounts from line 4 .....	219,252.	246,824.	248,579.	189,238.	1490462.	2394355.
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 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	26,051.	864.			1,046.	27,961.
11 Total support. Add lines 7 through 10						2422316.
12 Gross receipts from related activities, etc. (see instructions) .....					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ <input type="checkbox"/>						

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

14 Public support percentage for 2017 (line 6, column (f) divided by line 11, column (f)) .....	14	98.85	%
15 Public support percentage from 2016 Schedule A, Part II, line 14 .....	15		%
16a 33 1/3% support test - 2017. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization .....			<input checked="" type="checkbox"/>
b 33 1/3% support test - 2016. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2016. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....			<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....			<input type="checkbox"/>

Schedule A (Form 990 or 990-EZ) 2017

SENECA BABCOCK COMMUNITY ASSOCIATION,

Schedule A (Form 990 or 990-EZ) 2017 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**

Calendar year (or fiscal year beginning in) ▶	(e) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						

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

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

<b>15</b> Public support percentage for 2017 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2016 Schedule A, Part III, line 15 .....	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2016 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2017.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2016.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

SENECA BABCOCK COMMUNITY ASSOCIATION,

Schedule A (Form 990 or 990-EZ) 2017 INC.

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of 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 (b) and (c) 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 12a or 12b in Part I, answer (b) and (c) 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 (b) and (c) 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 (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 or 990-EZ).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).
- 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 in 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 in 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 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.)

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

SENECA BABCOCK COMMUNITY ASSOCIATION,

Schedule A (Form 990 or 990-EZ) 2017 INC.

23-7367697 Page 5

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 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.		
2		

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III 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 in (2), 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		

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

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) 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.		
2a		
b Did the activities described in (a) 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.		
2b		
3 Parent of Supported Organizations. Answer (a) and (b) 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? Provide details in Part VI.		
3a		
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.		
3b		

SENECA BABCOCK COMMUNITY ASSOCIATION,

23-7367697 Page 6

Schedule A (Form 990 or 990-EZ) 2017 INC.

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

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

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

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% 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 .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	

7  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Schedule A (Form 990 or 990-EZ) 2017

SENECA BABCOCK COMMUNITY ASSOCIATION,

23-7367697 Page 7

Schedule A (Form 990 or 990-EZ) 2017 INC.

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2017 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2017			
a 1			
b From 2013			
c From 2014			
d From 2015			
e From 2016			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2017 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2017, 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 2017. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2018. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2013			
b Excess from 2014			
c Excess from 2015			
d Excess from 2016			
e Excess from 2017			

Schedule A (Form 990 or 990-EZ) 2017

SENECA BABCOCK COMMUNITY ASSOCIATION,

23-7367697 Page 8

Schedule A (Form 990 or 990-EZ) 2017 INC.

**Part VI**

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

Lined area for supplemental information.

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

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

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

OMB No. 1545-0047

**2017**

Open to Public Inspection

Name of the organization **SENECA BABCOCK COMMUNITY ASSOCIATION, INC.**

Employer identification number  
**23-7367697**

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

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

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

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

Preservation of land for public use (e.g., recreation or education)       Preservation of a historically important land area

Protection of natural habitat       Preservation of a certified historic structure

Preservation of open space

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

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

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

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

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

Yes  No

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

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

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

Yes  No

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

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

▶ \$ \_\_\_\_\_

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

▶ \$ \_\_\_\_\_

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

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

▶ \$ \_\_\_\_\_

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

▶ \$ \_\_\_\_\_

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

Schedule D (Form 990) 2017

732051 10-09-17

SENECA BABCOCK COMMUNITY ASSOCIATION,  
INC.

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

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

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

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

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

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment	145,361.		122,203.	23,158.
e Other	117,528.			117,528.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				140,686.

**SENECA BABCOCK COMMUNITY ASSOCIATION,  
INC.**

Schedule D (Form 990) 2017

**Part VII Investments - Other Securities.**

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

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

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

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

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII



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

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

**2017**

Open to Public  
Inspection

Name of the organization

**SENECA BABCOCK COMMUNITY ASSOCIATION,  
INC.**

Employer identification number  
**23-7367697**

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

**OF BUFFALO, NY.**

**FORM 990, PART VI, SECTION A, LINE 2:**

**THE FOLLOWING HAVE SPOUSAL RELATIONSHIPS: ROBERT AND MARIAN DELANEY AND  
CHRIS AND MARIE REICHMUTH.**

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

**THE 990 IS PROVIDED TO THE BOARD PRIOR TO BEING FILED.**

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

**BOARD MEMBERS ARE REQUIRED ANNUALLY TO REPORT ANY CONFLICTS OF INTEREST.**

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

**THE BOARD OF DIRECTORS REVIEWS THE EXECUTIVE DIRECTOR'S SALARY ANNUALLY AND  
COMPARES IT TO SIMILARLY SIZED ORGANIZATIONS.**

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

**RECORDS ARE AVAILABLE UPON REQUEST.**

**FORM 990, PART XII, LINE 2C**

**THE ORGANIZATION HAS NOT CHANGED THEIR POLICIES OR PROCEDURES FROM THE  
PRIOR YEAR.**

COPY OF WITHIN PAPER  
RECEIVED

NOV 20 2020

NYS Attorney General's Office  
Charities Bureau

# SENECA BABCOCK COMMUNITY ASSOCIATION INC

EIN: 23-7367697 | United States

## Auto-Revocation List

Organizations whose federal tax exempt status was automatically revoked for not filing a Form 990-series return or notice for three consecutive years.

*Important note: Just because an organization appears on this list, it does not mean the organization is currently revoked, as they may have been reinstated.*

**Exemption Type:** 501(c)(3) ?

**Exemption Reinstatement Date:** 05-15-2017

**Revocation Date:** 05-15-2017

**Revocation Posting Date:** 08-16-2017

## Determination Letter

A favorable determination letter is issued by the IRS if an organization meets the requirements for tax-exempt status under the Code section the organization applied.

## Final Letter(s)

FinalLetter\_23-

7367697\_SENECABABCOCKCOMMUNITYASSOCIATIONINC\_08292017.tif

[/pub/epostcard/dl/FinalLetter\_23-

7367697\_SENECABABCOCKCOMMUNITYASSOCIATIONINC\_08292017.tif]

## Copies of Returns (990, 990-EZ, 990-PF, 990-T)

Electronic copies (images) of Forms 990, 990-EZ, 990-PF or 990-T returns filed with the IRS by charities and non-profits.

✓ **Tax Year 2017 Form 990**

∧ **Tax Year 2016 Form 990**

**Organization Name:**

SENECA BABCOCK COMMUNITY ASSOCIATION INC

**EIN:**

23-7367697

**Tax Period:**

201612

**Return ID:**

403908

**Filing Type:**

E

**Return Type:**

990

**Copy of Return:**

[2016 Form 990 Filing](#)

[\[/pub/epostcard/cor/237367697\\_201612\\_990\\_2019050916282963.pdf\]](#)