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CLIENT'S COPY

Dopkins & Company, LLP

CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

HILLSIDE CHILDREN'S CENTER
1183 MONROE AVENUE
ROCHESTER, NY 14620

HILLSIDE CHILDREN'S CENTER:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE 2017 EXEMPT ORGANIZATION RETURNS, AS FOLLOWS...

2017 FORM 990

2017 FORM 990-T

2017 NEW YORK FORM CT-13

2017 NEW YORK FORM CHAR500

EACH ORIGINAL SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE WITH THE FILING INSTRUCTIONS. THE COPY SHOULD BE RETAINED FOR YOUR FILES.

VERY TRULY YOURS,



DOPKINS & COMPANY, LLP

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

JUNE 30, 2018

Prepared for	HILLSIDE CHILDREN'S CENTER 1183 MONROE AVENUE ROCHESTER, NY 14620
Prepared by	DOPKINS & COMPANY, LLP 200 INTERNATIONAL DR BUFFALO, NY 14221-5794
Amount due or refund	NOT APPLICABLE
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	NOT APPLICABLE
Return must be mailed on or before	NOT APPLICABLE
Special Instructions	THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE IRS, PLEASE SIGN, DATE, AND RETURN FORM 8879-EO TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IRS. DO NOT MAIL A PAPER COPY OF THE RETURN TO THE IRS. RETURN FORM 8879-EO TO US BY MAY 15, 2019.

Form **8879-EO**

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1545-1878

For calendar year 2017, or fiscal year beginning JUL 1, 2017, and ending JUN 30, 2018

2017

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879EO for the latest information.**

Name of exempt organization

Employer identification number

HILLSIDE CHILDREN'S CENTER

16-0743039

Name and title of officer

MARIA CRISTALLI
CHIEF EXECUTIVE OFFICER

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

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

1a Form 990 check here	▶ <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>129,242,117.</u>
2a Form 990-EZ check here	▶ <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here	▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here	▶ <input type="checkbox"/>	b Balance Due (Form 8868, line 3c)	5b _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2017 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize DOPKINS & COMPANY, LLP to enter my PIN 12345
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2017 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature ▶ _____ **TAXPAYER'S COPY** Date ▶ _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

16617561364

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2017 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ NICHOLAS FIUME Date ▶ 05/01/19

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

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-EO** (2017)

723051 10-11-17

Form **990**

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

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 for instructions and the latest information.

A For the 2017 calendar year, or tax year beginning JUL 1, 2017 and ending JUN 30, 2018

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization HILLSIDE CHILDREN'S CENTER Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1183 MONROE AVENUE City or town, state or province, country, and ZIP or foreign postal code ROCHESTER, NY 14620 F Name and address of principal officer: MARIA CRISTALLI 1183 MONROE AVENUE, ROCHESTER, NY 14620	D Employer identification number 16-0743039 E Telephone number 585-256-7500 G Gross receipts \$ 130,198,227. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.HILLSIDE.COM		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
L Year of formation: 1837		M State of legal domicile: NY

Part I Summary

1	Briefly describe the organization's mission or most significant activities: PROVIDE FOR A WIDE CONTINUUM OF SERVICES TO CHILDREN AND THEIR FAMILIES.	
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 18
4	Number of independent voting members of the governing body (Part VI, line 1b)	4 17
5	Total number of individuals employed in calendar year 2017 (Part V, line 2a)	5 2351
6	Total number of volunteers (estimate if necessary)	6 187
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 346,393.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b 0.
8	Contributions and grants (Part VIII, line 1h)	3,136,362. 2,490,562.
9	Program service revenue (Part VIII, line 2g)	118,220,834. 121,815,011.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	243,151. 71,622.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,433,149. 4,864,922.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	126,033,496. 129,242,117.
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)	83,709,084. 88,867,655.
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)	40,710,630. 41,849,408.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	124,419,714. 130,717,063.
19	Revenue less expenses. Subtract line 18 from line 12	1,613,782. -1,474,946.
20	Total assets (Part X, line 16)	Beginning of Current Year 91,139,858. End of Year 90,502,042.
21	Total liabilities (Part X, line 26)	68,566,827. 71,431,850.
22	Net assets or fund balances. Subtract line 21 from line 20	22,573,031. 19,070,192.

Part II Signature Block

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

Sign Here	TAXPAYER'S COPY Signature of officer MARIA CRISTALLI, CHIEF EXECUTIVE OFFICER Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name NICHOLAS FIUME Preparer's signature NICHOLAS FIUME Date 05/01/19 Check if self-employed <input type="checkbox"/> PTIN P10501475 Firm's name ▶ DOPKINS & COMPANY, LLP Firm's EIN ▶ 16-0929175 Firm's address ▶ 200 INTERNATIONAL DR BUFFALO, NY 14221-5794 Phone no. 716-634-8800	

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
HILLSIDE CHILDREN'S CENTER (THE CENTER), WHOSE SOLE CORPORATE MEMBER IS HILLSIDE FAMILY OF AGENCIES, WAS FORMED TO BENEFIT AND SUPPORT THE ACTIVITIES OF THE CENTER AND THE FOLLOWING TAX-EXEMPT ORGANIZATIONS: HILLSIDE CHILDREN'S FOUNDATION, HILLSIDE WORK SCHOLARSHIP CONNECTION,

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 [X] 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 [X] 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 \$ 93,848,245. including grants of \$) (Revenue \$ 98,127,229.)
COMMUNITY BASED AND RESIDENTIAL SERVICES TO CHILDREN AND THIER FAMILIES ENGAGED IN THE CHILD WELFARE, MENTAL HEALTH, MENTAL RETARDATION AND DEVELOPMENTAL DISABILITY, AND JUVENILE JUSTICE SYSTEMS, AIMED AT HELPING THEM BECOME CONTRIBUTING MEMBERS OF SOCIETY.

4b (Code:) (Expenses \$ 21,874,639. including grants of \$) (Revenue \$ 23,687,782.)
GENERAL AND SPECIAL EDUCATION PROGRAMS FOR RESIDENTIAL AND DAY STUDENTS, IN A VARIETY OF SCHOOL SETTINGS, HELPING KIDS LEARN HOW TO MANAGE A VARIETY OF SERIOUS DISTRACTIONS, BEYOND THE CAPABILITIES OF MOST SCHOOLING SYSTEMS, WHILE PREPARING FOR ADULTHOOD.

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 115,722,884.

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 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <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

Part IV Checklist of Required Schedules (continued)

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

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

Input box for Schedule O

Table with columns for question number, description, and Yes/No checkboxes. Includes rows 1a-14b with various tax-related questions and numerical inputs.

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
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	18	
1b	Enter the number of voting members included in line 1a, above, who are independent	17	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	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?	X	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	X	
8b	b Each committee with authority to act on behalf of the governing body?	X	
9	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		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NY**
- 18** Section 6104 requires an organization to make its Forms 1023 (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: **MARIA CRISTALLI, PRESIDENT & CHIEF EXECUTIVE OFFICER - 585-256-7500**
1183 MONROE AVENUE, ROCHESTER, NY 14620

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 L. CASTRO, PH. D. DIRECTOR	0.50	X					0.	0.	0.	
(2) CAROLYN FRIEDLANDER DIRECTOR	0.50	X					0.	0.	0.	
(3) PHILIP D. FISHBACH DIRECTOR	0.50	X					0.	0.	0.	
(4) CRAIG CURRAN DIRECTOR	0.50	X					0.	0.	0.	
(5) JOANNE LARSON, PH. D. DIRECTOR	0.50	X					0.	0.	0.	
(6) T.C. LEWIS DIRECTOR	0.50	X					0.	0.	0.	
(7) MARIE MCNABB DIRECTOR	0.50	X					0.	0.	0.	
(8) JAN AUGUST DIRECTOR	0.50	X					0.	0.	0.	
(9) M. GERALDINE BIDDLE MOORE DIRECTOR	0.50	X					0.	0.	0.	
(10) JOHN B GIBSON, JR. DIRECTOR	0.50	X					0.	0.	0.	
(11) CHRISTOPHER J. RICHARDSON DIRECTOR	0.50	X					0.	0.	0.	
(12) SHARON MYERS, PH.D. DIRECTOR	0.50	X					0.	0.	0.	
(13) ANNE L KOMANECKY DIRECTOR	0.50	X					0.	0.	0.	
(14) MONICA MONTE CHAIR	1.00 0.50			X			0.	0.	0.	
(15) DENNIS M. RICHARDSON FORMER CEO	6.00 34.00			X			0.	442,743.	15,561.	
(16) PAUL PERROTTO FORMER CFO	4.00 36.00			X			0.	306,284.	26,872.	
(17) MARIA CRISTALLI CHIEF EXECUTIVE OFFICER	6.00 34.00			X			0.	237,271.	19,498.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) VIRGINA BIESIADA O'NEILL VICE CHAIR	0.50			X				0.	0.	0.
(19) CAROLYN A. CRITCHLOW, ED.D. SECRETARY	0.50			X				0.	0.	0.
(20) HOLLIE CALDERON TREASURER	0.50			X				0.	0.	0.
(21) JOHN LYNCH MEDICAL DIRECTOR	40.00				X			344,533.	0.	25,964.
(22) ANN LANDOWNE PSYCHIATRIST	39.00				X			209,141.	44,157.	22,806.
(23) FARAH HUSSAIN PSYCHIATRIST SENIOR	1.00				X			339,198.	0.	10,190.
(24) HOLLY BROWN SENIOR NURSE PRACTICIONER	40.00				X			206,542.	0.	6,401.
(25) REBECCA GOLDING NURSE PRACTICIONER	40.00				X			155,018.	0.	10,576.
1b Sub-total								1,254,432.	1,030,455.	137,868.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,254,432.	1,030,455.	137,868.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **19**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
DOMICELLO ENTERPRISES LLC 1395 ALLEN RD, PENFIELD, NY 14526	CONSTRUCTION	1,357,935.
BETLAM SERVICES CORP 704 S. CLINTON AVE, ROCHESTER, NY 14620	HVAC SERVICES	1,218,875.
COLACINO INDUSTRIES 126 HARRISON STREET, NEWARK, NY 14513	FIRE/ GENERATOR SERVICE	389,775.
CONESTOGA LOG CABINS AND HOMES 246 N LINCOLN AVE, LEBANON, PA 17046	CONSTRUCTION	372,390.
S J STALTERI CONSTRUCTION INC, 1171 TITUS AVENUE SUITE E, ROCHESTER, NY 14617	CONSTRUCTION	344,012.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **5**

Part VIII Statement of Revenue

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a	555,111.					
	b Membership dues	1b						
	c Fundraising events	1c						
	d Related organizations	1d	1,935,451.					
	e Government grants (contributions)	1e						
	f All other contributions, gifts, grants, and similar amounts not included above	1f						
	g Noncash contributions included in lines 1a-1f: \$							
	h Total. Add lines 1a-1f			2,490,562.				
Program Service Revenue	2 a COMMUNITY BASED AND RESIDENTIAL S	Business Code	624100	98,127,229.	98,127,229.			
	b EDUCATION SERVICES		624100	23,687,782.	23,687,782.			
	c							
	d							
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f			121,815,011.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			105,431.			105,431.	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6 a Gross rents	(i) Real		257,129.				
		(ii) Personal						
		b Less: rental expenses		328,808.				
		c Rental income or (loss)		-71,679.				
	d Net rental income or (loss)			-71,679.		-6,138.	-65,541.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities		500,000.				
		(ii) Other		93,493.				
		b Less: cost or other basis and sales expenses		499,359.	127,943.			
		c Gain or (loss)		641.	-34,450.			
	d Net gain or (loss)			-33,809.	-33,809.			
	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		b						
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	b						
	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	b						
	c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code					
11 a MANAGEMENT FEE INCOME			624100	4,351,601.	4,351,601.			
	b CONTRACTED FOOD AND CLEANING SERV		900099	352,531.		352,531.		
	c							
	d All other revenue		900099	232,469.	232,469.			
	e Total. Add lines 11a-11d			4,936,601.				
12 Total revenue. See instructions.				129,242,117.	126,365,272.	346,393.	39,890.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	73,217,291.	73,217,291.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,630,365.	1,630,365.		
9 Other employee benefits	7,213,995.	7,213,995.		
10 Payroll taxes	6,806,004.	6,806,004.		
11 Fees for services (non-employees):				
a Management	14,994,179.		14,994,179.	
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	25,343.	25,343.		
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	5,924,214.	5,924,214.		
12 Advertising and promotion	8,337.	8,337.		
13 Office expenses	4,178,012.	4,178,012.		
14 Information technology				
15 Royalties				
16 Occupancy	4,155,371.	4,155,371.		
17 Travel	2,377,476.	2,377,476.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	31,011.	31,011.		
20 Interest	58,746.	58,746.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	5,192,057.	5,192,057.		
23 Insurance	1,022,888.	1,022,888.		
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 FOOD SERVICES	2,108,086.	2,108,086.		
b RECREATION, WORK ACTIVI	591,298.	591,298.		
c CLOTHING AND LINEN	552,640.	552,640.		
d STAFF DEVELOPMENT - REC	352,750.	352,750.		
e All other expenses	277,000.	277,000.		
25 Total functional expenses. Add lines 1 through 24e	130,717,063.	115,722,884.	14,994,179.	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)

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	64,269.	1	54,065.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	18,309,711.	4	19,283,266.
	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	121,648.	8	125,469.
	9 Prepaid expenses and deferred charges	380,850.	9	581,603.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 116,285,644.		
	b Less: accumulated depreciation	10b 59,870,943.	58,359,243.	10c 56,414,701.
	11 Investments - publicly traded securities	5,616,045.	11	5,595,128.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets	412,891.	14	394,762.
	15 Other assets. See Part IV, line 11	7,875,201.	15	8,053,048.
16 Total assets. Add lines 1 through 15 (must equal line 34)	91,139,858.	16	90,502,042.	
Liabilities	17 Accounts payable and accrued expenses	8,143,008.	17	8,989,823.
	18 Grants payable		18	
	19 Deferred revenue	2,056,180.	19	5,009,856.
	20 Tax-exempt bond liabilities	7,790,151.	20	6,481,950.
	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	14,538,905.	23	13,668,076.
	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	36,038,583.	25	37,282,145.
	26 Total liabilities. Add lines 17 through 25	68,566,827.	26	71,431,850.
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	14,394,400.	27	10,696,558.
	28 Temporarily restricted net assets	5,292,406.	28	5,421,575.
	29 Permanently restricted net assets	2,886,225.	29	2,952,059.
	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	22,573,031.	33	19,070,192.
	34 Total liabilities and net assets/fund balances	91,139,858.	34	90,502,042.

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	129,242,117.
2	Total expenses (must equal Part IX, column (A), line 25)	2	130,717,063.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,474,946.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	22,573,031.
5	Net unrealized gains (losses) on investments	5	-68,846.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-3,233,704.
9	Other changes in net assets or fund balances (explain in Schedule O)	9	1,274,657.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	19,070,192.

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			
b	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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" type="checkbox"/> Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	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	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2017)

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.")	99258924.	114087970	120090968	121357196	124305573	579100631
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	99258924.	114087970	120090968	121357196	124305573	579100631
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.						579100631

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	99258924.	114087970	120090968	121357196	124305573	579100631
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	366,985.	391,324.	394,076.	626,761.	362,560.	2141706.
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.)	808,931.	756,162.	629,725.	4273168.	4584072.	11052058.
11 Total support. Add lines 7 through 10						592294395
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	97.77 %
15 Public support percentage from 2016 Schedule A, Part II, line 14	15	98.39 %
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"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 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.")						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support. (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
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (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

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

Section D. Computation of Investment Income Percentage

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

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

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

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
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)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
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?		
b A family member of a person described in (a) above?		
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.		
11a		
11b		
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.		
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.		
1		
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?		
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).		
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.		
1		
2		
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.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
b Did the activities described 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.			
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.			
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.			
2a			
2b			
3a			
3b			

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	Adjusted Net Income (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	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 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	Minimum Asset Amount (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	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
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			
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

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.)

Horizontal lines for supplemental information.

Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Name of the organization

HILLSIDE CHILDREN ' S CENTER

Employer identification number

16-0743039

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2017)

Name of organization HILLSIDE CHILDREN'S CENTER	Employer identification number 16-0743039
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	HILLSIDE CHILDREN'S FOUNDATION 1183 MONROE AVENUE ROCHESTER, NY 14620	\$ 1,935,451.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	UNITED WAY 75 COLLEGE AVENUE ROCHESTER, NY 14607-1009	\$ 555,111.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization HILLSIDE CHILDREN 'S CENTER	Employer identification number 16-0743039
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization HILLSIDE CHILDREN'S CENTER	Employer identification number 16-0743039
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization HILLSIDE CHILDREN'S CENTER **Employer identification number** 16-0743039

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?

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

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

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

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

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

1a If the organization elected, as permitted under 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

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	4,763,400.	4,170,503.	4,233,218.	4,233,993.	3,511,455.
b Contributions	517,741.	25,572.	123,708.	94,812.	130,553.
c Net investment earnings, gains, and losses	316,324.	576,325.	-37,726.	25,176.	690,444.
d Grants or scholarships					
e Other expenditures for facilities and programs	429,626.	9,000.	148,697.	120,763.	98,459.
f Administrative expenses					
g End of year balance	5,167,839.	4,763,400.	4,170,503.	4,233,218.	4,233,993.

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 66.34 %
- c Temporarily restricted endowment 33.66 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		X
3a(ii)	X	
3b	X	

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		552,632.		552,632.
b Buildings		96,143,769.	49,573,260.	46,570,509.
c Leasehold improvements		7,933,689.	3,532,585.	4,401,104.
d Equipment		10,913,454.	6,765,098.	4,148,356.
e Other		742,100.		742,100.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				56,414,701.

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)		
Total. (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)		
Total. (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) BENEFICIAL INTEREST IN NET ASSETS OF HILLSIDE CHILDREN'S	
(2) FOUNDATION	7,808,341.
(3) RESTRICTED ASSETS HELD IN TRUST	244,707.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	8,053,048.

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) INTERAFFILIATE PAYABLE - NET	36,080,244.
(3) INTEREST RATE SWAP LIABILITY	30,001.
(4) CAPITAL LEASE PAYABLE	1,171,900.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	37,282,145.

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	123,212,251.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	123,212,251.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	6,029,866.
c	Add lines 4a and 4b	4c	6,029,866.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	129,242,117.

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

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

1	Total expenses and losses per audited financial statements	1	130,746,648.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	54,928.
e	Add lines 2a through 2d	2e	54,928.
3	Subtract line 2e from line 1	3	130,691,720.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	25,343.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	25,343.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	130,717,063.

Part XIII Supplemental Information.

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

PART V, LINE 4:

ENDOWMENT FUND PROCEEDS ARE USED IN COMPLIANCE WITH THE DONOR DIRECTION. IN CASES WHERE THERE IS NO SPECIFIC DONOR DIRECTION, PROCEEDS ARE HELD BY THE FOUNDATION UNTIL USED TO FURTHER THE MISSIONS OF HILLSIDE CHILDREN'S FOUNDATION'S SUPPORTED ORGANIZATIONS.

PART X, LINE 2:

IT IS HIGHLY CERTAIN THAT SOME POSITIONS TAKEN FOR INCOME TAX PURPOSES WOULD BE SUSTAINED UPON EXAMINATION BY THE TAXING AUTHORITIES, WHILE OTHERS ARE SUBJECT TO UNCERTAINTY ABOUT THE MERITS OF THE POSITION TAKEN OR THE AMOUNT OF THE POSITION THAT WOULD BE ULTIMATELY SUSTAINED. THE CENTER IS NOT AWARE OF ANY UNCERTAIN TAX POSITIONS

Part XIII Supplemental Information (continued)

PART XI, LINE 4B - OTHER ADJUSTMENTS:

GRANTS FROM AFFILIATES	1,935,451.
MANAGEMENT FEE INCOME	4,351,601.
REALIZED GAIN ON INVESTMENTS	641.
INTEREST & DIVIDEND	105,431.
RENTAL EXPENSES, NETTED WITH RENTAL INCOME FOR 990	-328,808.
LOSS ON DISPOSAL OF MIXED ASSETS	-34,450.
TOTAL TO SCHEDULE D, PART XI, LINE 4B	6,029,866.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

GAIN ON INTEREST RATE SWAP AGREEMENT SHOWN AS REDUCTION OF	
INTEREST EXPENSE	-273,880.
RENTAL EXPENSES, NETTED WITH RENTAL INCOME FOR 990	
REPORTING	328,808.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	54,928.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization

HILLSIDE CHILDREN'S CENTER

Employer identification number

16-0743039

Part I Questions Regarding Compensation

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.
- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as, maid, chauffeur, chef) |

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

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

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

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

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

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

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

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

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

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

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

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

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

Schedule J (Form 990) 2017

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DENNIS M. RICHARDSON FORMER CEO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	442,743.	0.	0.	0.	15,561.	458,304.	0.
(2) PAUL PERROTTO FORMER CFO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	306,284.	0.	0.	14,768.	12,104.	333,156.	0.
(3) MARIA CRISTALLI CHIEF EXECUTIVE OFFICER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	237,271.	0.	0.	7,421.	12,077.	256,769.	0.
(4) JOHN LYNCH MEDICAL DIRECTOR	(i)	344,533.	0.	0.	7,202.	18,762.	370,497.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) ANN LANDOWNE PSYCHIATRIST	(i)	209,141.	0.	0.	6,273.	12,558.	227,972.	0.
	(ii)	44,157.	0.	0.	1,325.	2,650.	48,132.	0.
(6) FARAH HUSSAIN PSYCHIATRIST SENIOR	(i)	339,198.	0.	0.	8,391.	1,799.	349,388.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) HOLLY BROWN SENIOR NURSE PRACTICIONER	(i)	206,542.	0.	0.	6,401.	0.	212,943.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) REBECCA GOLDING NURSE PRACTICIONER	(i)	155,018.	0.	0.	4,333.	6,243.	165,594.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Supplemental Information on Tax-Exempt Bonds

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**

▶ **Attach to Form 990.** ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization **HILLSIDE CHILDREN'S CENTER** Employer identification number **16-0743039**

Part I Bond Issues											
SEE PART VI FOR COLUMN (F) CONTINUATIONS											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A DORMITORY AUTHORITY OF THE STATE OF NEW YORK	14-6000293	649903E98	06/17/08	5,705,000.	RENOVATIONS AT MONROE CAMPUS AND		X		X		X
B											
C											
D											

Part II Proceeds										
	A		B		C		D			
1 Amount of bonds retired										
2 Amount of bonds legally defeased										
3 Total proceeds of issue		5,794,306.								
4 Gross proceeds in reserve funds		474,035.								
5 Capitalized interest from proceeds										
6 Proceeds in refunding escrows										
7 Issuance costs from proceeds		252,521.								
8 Credit enhancement from proceeds										
9 Working capital expenditures from proceeds										
10 Capital expenditures from proceeds		5,067,750.								
11 Other spent proceeds										
12 Other unspent proceeds										
13 Year of substantial completion		2010								
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a current refunding issue?		X								
15 Were the bonds issued as part of an advance refunding issue?		X								
16 Has the final allocation of proceeds been made?	X									
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X									

Part III Private Business Use										
	A		B		C		D			
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X								
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X								

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		%		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		%		%		%		%
6 Total of lines 4 and 5		%		%		%		%
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X						

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?		X						
c No rebate due?		X						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X						
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X						
7 Has the organization established written procedures to monitor the requirements of section 148?		X						

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?		X						

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions

SCHEDULE K, PART I, BOND ISSUES:

(A) ISSUER NAME: DORMITORY AUTHORITY OF THE STATE OF NEW YORK

(F) DESCRIPTION OF PURPOSE:

RENOVATIONS AT MONROE CAMPUS AND REPLACEMENT OF SCOTTSVILLE COTTAGE

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 for the latest information.

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization

HILLSIDE CHILDREN'S CENTER

Employer identification number

16-0743039

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

SNELL FARM CHILDREN'S CENTER AND STILLWATER CHILDREN'S CENTER. HILLSIDE CHILDREN'S CENTER AND ITS AFFILIATED ORGANIZATIONS PROVIDE FOR A WIDE CONTINUUM OF SERVICES TO CHILDREN AND THEIR FAMILIES.

FORM 990, PART VI, SECTION A, LINE 3:

AS AN AFFILIATE OF HILLSIDE FAMILY OF AGENCIES, CERTAIN EXECUTIVE LEVEL FUNCTIONS ARE DELEGATED TO THE PARENT COMPANY. THESE INCLUDE FINANCIAL MANAGEMENT, HUMAN RESOURCES, MARKETING, AND BUSINESS INTELLIGENCE. DAILY OPERATIONAL MANAGEMENT, SERVICE DELIVERY, REGULATORY COMPLIANCE, HIRING AND FIRING OF PERSONNEL, QUALITY OF SERVICE, RISK MANAGEMENT, AND BUDGET MANAGEMENT ARE THE RESPONSIBILITY OF THE AFFILIATE ORGANIZATION.

FORM 990, PART VI, SECTION A, LINE 6:

HILLSIDE FAMILY OF AGENCIES, THE PARENT ORGANIZATION, IS THE SOLE CORPORATE MEMBER OF THE CENTER.

FORM 990, PART VI, SECTION A, LINE 7A:

THE BY-LAWS STATE THAT THE SOLE MEMBER, HILLSIDE FAMILY OF AGENCIES, CAN APPOINT OR REMOVE BOARD MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7B:

HILLSIDE FAMILY OF AGENCIES HAS RESERVED POWERS TO APPROVE DECISIONS OF THE BOARD ON EXISTENTIAL MATTERS.

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

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

Schedule O (Form 990 or 990-EZ) (2017)

732211 09-07-17

Name of the organization

HILLSIDE CHILDREN'S CENTER

Employer identification number

16-0743039

THE CHIEF FINANCIAL OFFICER AND THE HILLSIDE FAMILY OF AGENCIES' AUDIT COMMITTEE REVIEWS THE 990 PRIOR TO FILING. THE PERFORMANCE AND COMPENSATION COMMITTEE ALSO REVIEWS AND APPROVES COMPENSATION FOR THE COO, CFO AND CHIEF HR/OD OFFICER.

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

RESPONSES ARE REVIEWED ANNUALLY BY THE CEO; SPECIAL CASES GO TO THE GOVERNANCE COMMITTEE FOR ENFORCEMENT.

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

THE BOARD OF GOVERNORS OF THE PARENT ORGANIZATION, HILLSIDE FAMILY OF AGENCIES, USES A PERFORMANCE AND COMPENSATION COMMITTEE OF INDEPENDENT MEMBERS TO EVALUATE THE CEO, ESTABLISH GOALS, CONSIDER COMPENSATION ISSUES AND GATHER RELEVANT MARKET INFORMATION ABOUT POSITIONS OF SIMILAR RESPONSIBILITIES AND SKILLS. OFTEN, COMPENSATION CONSULTANTS ARE ENGAGED TO BROADEN INFORMATION ACCESS AND TO ENSURE THAT THE COMPARATIVE INFORMATION IS INTERPRETED PROPERLY. THE COMMITTEE MEETS SEVERAL TIMES PER YEAR WITH THE CEO TO REVIEW PERFORMANCE AND REPORTS TO THE WHOLE BOARD AT LEAST ANNUALLY. THE INTELLIGENCE GATHERED DURING THAT PROCESS IS USED BY THE CEO IN CONSIDERATION OF COMPENSATION FOR OTHER OFFICERS AND KEY EMPLOYEES, INCLUDING THE EXECUTIVE DIRECTOR OF THE CENTER. THE PERFORMANCE AND COMPENSATION COMMITTEE ALSO REVIEWS AND APPROVES COMPENSATION FOR THE COO, CFO, AND CHIEF HR/OD OFFICER.

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

THE CENTER'S FORM 990 IS POSTED TO ITS WEBSITE. IN ADDITION, THE RETURN AND OTHER DOCUMENTS OPEN FOR PUBLIC INSPECTION ARE AVAILABLE UPON WRITTEN REQUEST OR IN PERSON. REQUESTS FOR GOVERNING INSTRUMENTS, FINANCIAL

Name of the organization HILLSIDE CHILDREN'S CENTER	Employer identification number 16-0743039
--	--

STATEMENTS AND CONFLICT OF INTEREST POLICY ARE CONSIDERED UPON REQUEST.

FORM 990, PART VII, SECTION A, COLUMN B

THE CENTER IS RELATED TO THE HILLSIDE FAMILY OF AGENCIES (THE "CORPORATION") AND ITS AFFILIATES COLLECTIVELY, THE "SYSTEM") THE SYSTEM CONSTITUTES A COMPREHENSIVE SYSTEM OF CARE, OFFERING MENTAL HEALTH, SOCIAL SERVICES, DEVELOPMENTAL DISABILITY, YOUTH DEVELOPMENT, ADOPTION, AND EDUCATIONAL SERVICES IN NEW YORK, MARYLAND, AND THE DISTRICT OF COLUMBIA. THE CORPORATION IS A NOT-FOR-PROFIT CORPORATION THAT REVIEWS AND MONITORS THE MISSIONS, OBJECTIVES, ACTIVITIES, AND RESOURCES OF ITS AFFILIATES FOR THE PURPOSE OF PROMOTING EFFICIENT, EFFECTIVE, AND ECONOMICAL SOCIAL, EDUCATIONAL, AND MENTAL HEALTH SERVICES TO CHILDREN, YOUTH, AND FAMILIES IN ITS SERVICE AREA. THE CORPORATION IS A FINANCIALLY INTERRELATED ENTITY AND THE SOLE CORPORATE MEMBER OF THE CENTER, AND PROVIDES CERTAIN OPERATING AND ADMINISTRATIVE SERVICES TO THE CENTER AND OTHER RELATED ENTITIES. THE COSTS OF THESE SERVICES ARE ALLOCATED TO THE RECEIVING ENTITIES BASED UPON COST STUDIES AND/OR ACTUAL AMOUNTS INCURRED.

FOLLOWING IS AN ESTIMATE OF TIME DEVOTED AMONG ALL ENTITIES FOR INDIVIDUALS REPORTED IN PART VII - SECTION A:

1. DENNIS RICHARDSON, FORMER CEO - HILLSIDE FAMILY OF AGENCIES - 20 HOURS, HILLSIDE CHILDREN'S CENTER - 6 HOURS, SNELL FARM CHILDREN'S CENTER - 2 HOURS, HILLSIDE WORK SCHOLARSHIP CONNECTION - 5 HOURS, HILLSIDE CHILDREN'S FOUNDATION - 5 HOURS, AND STILLWATER CHILDREN'S CENTER - 2 HOURS.
2. PAUL PERROTTO, FORMER CFO & STRATEGIC DEVELOPMENT OFFICER - HILLSIDE FAMILY OF AGENCIES - 18 HOURS, HILLSIDE CHILDREN'S CENTER - 4

Name of the organization HILLSIDE CHILDREN'S CENTER	Employer identification number 16-0743039
--	--

HOURS, SNELL FARM CHILDREN'S CENTER - 2 HOURS, HILLSIDE WORK

SCHOLARSHIP CONNECTION - 6 HOURS, HILLSIDE CHILDREN'S FOUNDATION - 8

HOURS, AND STILLWATER CHILDREN'S CENTER - 2 HOURS.

3. MARIA CRISTALLI, CEO - HILLSIDE FAMILY OF AGENCIES - 20 HOURS,

HILLSIDE CHILDREN'S CENTER - 6 HOURS, SNELL FARM CHILDREN'S CENTER - 2

HOURS, HILLSIDE WORK SCHOLARSHIP CONNECTION - 5 HOURS, HILLSIDE

CHILDREN'S FOUNDATION - 5 HOURS, AND STILLWATER CHILDREN'S CENTER - 2

HOURS.

4. ANN LANDOWNE, PSYCHIATRIST - HILLSIDE CHILDREN'S CENTER - 39 HOURS

AND SNELL FARM CHILDREN'S CENTER - 1 HOURS

5. MONICA MONTE, DIRECTOR- HILLSIDE CHILDREN'S CENTER 1 HOURS AND

HILLSIDE FAMILY OF AGENCIES- 0.50

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN BENEFICIAL INTEREST IN NET ASSETS IN HILLSIDE

CHILDREN'S FDN	173,460.
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PENSION RELATED CHANGES OTHER THAN NET PERIODIC PENSION

COST	827,317.
------	----------

UNREALIZED GAIN ON INTEREST RATE SWAP AGREEMENTS	273,880.
--	----------

TOTAL TO FORM 990, PART XI, LINE 9	1,274,657.
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FORM 990, PART XII

FINANCIAL STATEMENTS AND REPORTING, LINE 3A AND 3B THE CENTER RECEIVES

FEDERAL AWARDS AND IS REQUIRED TO HAVE AN AUDIT THAT IS PERFORMED IN

ACCORDANCE WITH THE FOLLOWING: GENERALLY ACCEPTED AUDITING STANDARDS,

GOVERNMENTAL AUDITING STANDARDS, THE SINGLE AUDIT ACT AND UNIFORM

ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization **HILLSIDE CHILDREN'S CENTER** Employer identification number **16-0743039**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
HILLSIDE CHILDREN'S FOUNDATION - 16-1493404 1183 MONROE AVENUE ROCHESTER, NY 14620	RAISE FUNDS FOR AFFILIATES	NEW YORK	501(C)(3)	LINE 11A, I	N/A		X
HILLSIDE WORK-SCHOLARSHIP CONNECTION - 16-1453581, 1183 MONROE AVENUE, ROCHESTER, NY 14620	YOUTH ADVOCACY PROGRAM	NEW YORK	501(C)(3)	LINE 7	N/A		X
SNELL FARM CHILDREN'S CENTER - 16-1199261 1183 MONROE AVENUE ROCHESTER, NY 14620	RESIDENTIAL TREATMENT FOR TEENAGE BOYS	NEW YORK	501(C)(3)	LINE 7	N/A		X
HILLSIDE FAMILY OF AGENCIES - 16-1493407 1183 MONROE AVENUE ROCHESTER, NY 14620	SUPPORT SERVICE TO AFFILIATES	NEW YORK	501(C)(3)	LINE 11C, III-FI	N/A		X

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

Schedule R (Form 990) 2017

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)	X	
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

Lined area for supplemental information.

TAX RETURN FILING INSTRUCTIONS

FORM 990-T

FOR THE YEAR ENDING

JUNE 30, 2018

Prepared for	HILLSIDE CHILDREN'S CENTER 1183 MONROE AVENUE ROCHESTER, NY 14620
Prepared by	DOPKINS & COMPANY, LLP 200 INTERNATIONAL DR BUFFALO, NY 14221-5794
Amount due or refund	NO AMOUNT IS DUE.
Make check payable to	NO AMOUNT IS DUE.
Mail tax return and check (if applicable) to	DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CENTER OGDEN, UT 84201-0027
Return must be mailed on or before	MAY 15, 2019
Special Instructions	THE RETURN SHOULD BE SIGNED AND DATED.

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

2017

For calendar year 2017 or other tax year beginning JUL 1, 2017, and ending JUN 30, 2018

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

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

Department of the Treasury
Internal Revenue Service

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

<p>A <input type="checkbox"/> Check box if address changed</p> <p>B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)</p>	Print or Type	<p>Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) HILLSIDE CHILDREN'S CENTER</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. 1183 MONROE AVENUE</p> <p>City or town, state or province, country, and ZIP or foreign postal code ROCHESTER, NY 14620</p>	<p>D Employer identification number (Employees' trust, see instructions.) 16-0743039</p> <p>E Unrelated business activity codes (See instructions.) 531120 812930</p>
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C Book value of all assets at end of year **90,107,280.**

F Group exemption number (See instructions.) ▶

G Check organization type ▶ 501(c) corporation 501(c) trust 401(a) trust Other trust

H Describe the organization's primary unrelated business activity. ▶ **DEBT FINANCED RENTAL INCOME**

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ Yes No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **MARIA CRISTALLI, PRESIDENT & CHIEF** Telephone number ▶ **585-256-7500**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales <u>271,709.</u>			
b Less returns and allowances			
c Balance ▶	271,709.		
2 Cost of goods sold (Schedule A, line 7)			
3 Gross profit. Subtract line 2 from line 1c	271,709.		271,709.
4a Capital gain net income (attach Schedule D)			
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			
c Capital loss deduction for trusts			
5 Income (loss) from partnerships and S corporations (attach statement)			
6 Rent income (Schedule C)			
7 Unrelated debt-financed income (Schedule E)	17,416.	23,551.	-6,135.
8 Interest, annuities, royalties, and rents from controlled organizations (Sch. F)...			
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			
10 Exploited exempt activity income (Schedule I)			
11 Advertising income (Schedule J)			
12 Other income (See instructions; attach schedule) STATEMENT 1	98,575.		98,575.
13 Total. Combine lines 3 through 12	387,700.	23,551.	364,149.

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.)
(Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees (Schedule K)			
15 Salaries and wages			67,333.
16 Repairs and maintenance			3,417.
17 Bad debts			
18 Interest (attach schedule) SEE STATEMENT 2			589.
19 Taxes and licenses			
20 Charitable contributions (See instructions for limitation rules)			
21 Depreciation (attach Form 4562)	21	138,582.	
22 Less depreciation claimed on Schedule A and elsewhere on return	22a	132,165.	22b 6,417.
23 Depletion			
24 Contributions to deferred compensation plans			
25 Employee benefit programs			14,417.
26 Excess exempt expenses (Schedule I)			
27 Excess readership costs (Schedule J)			
28 Other deductions (attach schedule) SEE STATEMENT 3			169,264.
29 Total deductions. Add lines 14 through 28			261,437.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13			102,712.
31 Net operating loss deduction (limited to the amount on line 30) SEE STATEMENT 4			102,712.
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30			0.
33 Specific deduction (Generally \$1,000, but see line 33 instructions for exceptions)			1,000.
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32			0.

Part III Tax Computation

35 Organizations Taxable as Corporations. See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and:		
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____		
b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____ (2) Additional 3% tax (not more than \$100,000) \$ _____		
c Income tax on the amount on line 34	35c	0.
36 Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	36	
37 Proxy tax. See instructions	37	
38 Alternative minimum tax	38	
39 Tax on Non-Compliant Facility Income. See instructions	39	
40 Total. Add lines 37, 38 and 39 to line 35c or 36, whichever applies	40	0.

Part IV Tax and Payments

41a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	41a	
b Other credits (see instructions)	41b	
c General business credit. Attach Form 3800	41c	
d Credit for prior year minimum tax (attach Form 8801 or 8827)	41d	
e Total credits. Add lines 41a through 41d	41e	
42 Subtract line 41e from line 40	42	0.
43 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	43	
44 Total tax. Add lines 42 and 43	44	0.
45a Payments: A 2016 overpayment credited to 2017	45a	
b 2017 estimated tax payments	45b	
c Tax deposited with Form 8868	45c	
d Foreign organizations: Tax paid or withheld at source (see instructions)	45d	
e Backup withholding (see instructions)	45e	
f Credit for small employer health insurance premiums (Attach Form 8941)	45f	
g Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total	45g	
46 Total payments. Add lines 45a through 45g	46	
47 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	47	
48 Tax due. If line 46 is less than the total of lines 44 and 47, enter amount owed	48	0.
49 Overpayment. If line 46 is larger than the total of lines 44 and 47, enter amount overpaid	49	0.
50 Enter the amount of line 49 you want: Credited to 2018 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	50	

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

51 At any time during the 2017 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here	Yes	No
		X
52 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.		X
53 Enter the amount of tax-exempt interest received or accrued during the tax year \$		

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

TAXPAYER'S COPY Signature of officer _____ Date _____ **CHIEF EXECUTIVE OFFICER** Title _____

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

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	NICHOLAS FIUME	NICHOLAS FIUME	05/01/19		P10501475
	Firm's name DOPKINS & COMPANY, LLP	Firm's EIN 16-0929175			
	Firm's address 200 INTERNATIONAL DR		Phone no. 716-634-8800		
	BUFFALO, NY 14221-5794				

Schedule A - Cost of Goods Sold. Enter method of inventory valuation ► **N/A**

1	Inventory at beginning of year	1		6	Inventory at end of year	6	
2	Purchases	2		7	Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
3	Cost of labor	3		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		Yes No
4a	Additional section 263A costs (attach schedule)	4a					
b	Other costs (attach schedule)	4b					
5	Total. Add lines 1 through 4b	5					

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1)	
(2)	
(3)	
(4)	

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ► 0. (b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ... ► 0.

Schedule E - Unrelated Debt-Financed Income (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule) STATEMENT 5	(b) Other deductions (attach schedule) STATEMENT 6	
(1) ATLANTIC AVENUE	207,872.	121,492.	175,315.	
(2) METRO PARK				
(3) WYOMING ST.	37,126.	10,673.	21,328.	
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule) STATEMENT 7	5. Average adjusted basis of or allocable to debt-financed property (attach schedule) STATEMENT 8	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1) 352,041.	4,847,624.	7.26%	15,092.	21,548.
(2)		%		
(3) 175,913.	2,808,972.	6.26%	2,324.	2,003.
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A). 17,416.	Enter here and on page 1, Part I, line 7, column (B). 23,551.
Total dividends-received deductions included in column 8				0.

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

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

Nonexempt Controlled Organizations

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

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
Totals		Enter here and on page 1, Part I, line 9, column (A). 0.		Enter here and on page 1, Part I, line 9, column (B). 0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals		Enter here and on page 1, Part I, line 10, col. (A). 0.	Enter here and on page 1, Part I, line 10, col. (B). 0.			Enter here and on page 1, Part II, line 26. 0.

Schedule J - Advertising Income (see instructions)

Part I Income From Periodicals Reported on a Consolidated Basis

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))		0.	0.			0.

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I	0.	0.				0.
Totals, Part II (lines 1-5)	Enter here and on page 1, Part I, line 11, col. (A). 0.	Enter here and on page 1, Part I, line 11, col. (B). 0.				Enter here and on page 1, Part II, line 27. 0.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14			0.

FORM 990-T OTHER INCOME STATEMENT 1

DESCRIPTION	AMOUNT
PARKING INCOME	98,575.
TOTAL TO FORM 990-T, PAGE 1, LINE 12	98,575.

FORM 990-T INTEREST PAID STATEMENT 2

DESCRIPTION	AMOUNT
INTEREST	589.
TOTAL TO FORM 990-T, PAGE 1, LINE 18	589.

FORM 990-T OTHER DEDUCTIONS STATEMENT 3

DESCRIPTION	AMOUNT
EMPLOYEE REIMBURSEMENT	298.
FOOD	139,498.
SUPPLIES	14,188.
VEHICLE EXPENSE	4,830.
TELEPHONE	526.
OVERHEAD CHARGES	8,880.
DUES AND CONFERENCES	33.
STAFF DEVELOPMENT	389.
HOUSE KEEPING	47.
OFFICE SUPPLIES	68.
MANAGEMENT FEE	507.
TOTAL TO FORM 990-T, PAGE 1, LINE 28	169,264.

FORM 990-T NET OPERATING LOSS DEDUCTION STATEMENT 4

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/11	6,259.	0.	6,259.	6,259.
06/30/12	14,228.	0.	14,228.	14,228.
06/30/13	8,488.	0.	8,488.	8,488.
06/30/14	38,845.	0.	38,845.	38,845.
06/30/15	40,016.	0.	40,016.	40,016.
06/30/16	26,908.	0.	26,908.	26,908.
06/30/17	47,256.	0.	47,256.	47,256.
NOL CARRYOVER AVAILABLE THIS YEAR			182,000.	182,000.

FORM 990-T SCHEDULE E - DEPRECIATION DEDUCTION STATEMENT 5

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
DEPRECIATION		121,492.	
- SUBTOTAL -	1		121,492.
DEPRECIATION		10,673.	
- SUBTOTAL -	3		10,673.
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 3(A)			132,165.

FORM 990-T SCHEDULE E - OTHER DEDUCTIONS STATEMENT 6

DESCRIPTION	ACTIVITY NUMBER	AMOUNT	TOTAL
OFFICE SUPPLIES		6,084.	
POS MAINTENANCE		62,001.	
SUPPLIES		5,399.	
REPAIR & MAINTENANCE		9,248.	
UTILITIES		58,534.	
PERMITS		61.	
TELEPHONE		9,591.	
INTEREST		7,304.	
REAL ESTATE TAXES		17,093.	
AMORTIZATION ON DEBT CLOSING COSTS		0.	
- SUBTOTAL -	1		175,315.
TELEPHONE PERMITS			

REAL ESTATE TAXES				
POS MAINTENANCE				
SUPPLIES				
REPAIR & MAINTENANCE				
UTILITIES				
INTEREST				
TELEPHONE			4,784.	
POSTAGE			1,193.	
PERMITS			30.	
POS MAINTENANCE			7,172.	
SUPPLIES			767.	
REPAIR & MAINTENANCE			1,720.	
UTILITIES			5,384.	
INTEREST			0.	
REAL ESTATE TAXES			278.	
	-	SUBTOTAL -	3	21,328.
<hr/>				
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 3(B)				196,643.
<hr/>				

FORM 990-T	AVERAGE ACQUISITION DEBT ON OR	STATEMENT	7
	ALLOCABLE TO DEBT-FINANCED PROPERTY		

DESCRIPTION		ACTIVITY NUMBER	AMOUNT	TOTAL
ATLANTIC AVENUE			352,041.	
	-	SUBTOTAL -	1	352,041.
METRO PARK WYOMING ST.			175,913.	
	-	SUBTOTAL -	3	175,913.
<hr/>				
TOTAL OF FORM 990-T, SCHEDULE E, COLUMN 4				527,954.
<hr/>				

Depreciation and Amortization
 (Including Information on Listed Property)

E- 1

OMB No. 1545-0172

2017
 Attachment
 Sequence No. 179

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return HILLSIDE CHILDREN'S CENTER	Business or activity to which this form relates ATLANTIC AVENUE	Identifying number 16-0743039
--	---	---

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	510,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,030,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2017	17	121,492.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	121,492.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use 25

26 Property used more than 50% in a qualified business use: Table with 9 columns for percentage and cost

27 Property used 50% or less in a qualified business use: Table with 9 columns for percentage and cost

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table for Section B with 6 main columns: (a) Vehicle, (b) Vehicle, (c) Vehicle, (d) Vehicle, (e) Vehicle, (f) Vehicle. Includes rows 30-36 for miles driven and availability questions.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

Table for Section C with 2 columns: Yes, No. Includes rows 37-41 for policy and use questions.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year

42 Amortization of costs that begins during your 2017 tax year: Table with 6 columns for cost, date, amount, code, period, and amortization

43 Amortization of costs that began before your 2017 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44

Depreciation and Amortization
 (Including Information on Listed Property)

E- 3

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return HILLSIDE CHILDREN'S CENTER	Business or activity to which this form relates WYOMING ST.	Identifying number 16-0743039
--	---	---

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	510,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,030,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2017	17	10,673.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	10,673.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost.

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use 25

26 Property used more than 50% in a qualified business use: Table with 9 columns for property details and percentages.

27 Property used 50% or less in a qualified business use: Table with 9 columns for property details and percentages.

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table for Section B with 6 main rows (30-36) and 12 columns for vehicle categories (a-f) and personal use questions (Yes/No).

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

Table for Section C with 5 rows (37-41) and 2 columns (Yes/No).

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table for Part VI with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

42 Amortization of costs that begins during your 2017 tax year: Table with 6 columns for amortization details.

43 Amortization of costs that began before your 2017 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**

▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868 .**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile, click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

		Enter filer's identifying number
Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. HILLSIDE CHILDREN'S CENTER	Employer identification number (EIN) or <div style="text-align: center; font-size: large;">16-0743039</div>
	Number, street, and room or suite no. If a P.O. box, see instructions. 1183 MONROE AVENUE	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ROCHESTER, NY 14620	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

MARIA CRISTALLI, PRESIDENT & CHIEF EXECUTIVE OFFICER

• The books are in the care of ▶ **1183 MONROE AVENUE - ROCHESTER, NY 14620**
 Telephone No. ▶ **585-256-7500** Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15, 2019**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ calendar year _____ or
 ▶ tax year beginning **JUL 1, 2017**, and ending **JUN 30, 2018**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

TAX RETURN FILING INSTRUCTIONS

NEW YORK FORM CHAR500

FOR THE YEAR ENDING

JUNE 30, 2018

Prepared for	HILLSIDE CHILDREN'S CENTER 1183 MONROE AVENUE ROCHESTER, NY 14620
Prepared by	DOPKINS & COMPANY, LLP 200 INTERNATIONAL DR BUFFALO, NY 14221-5794
Amount due or refund	BALANCE DUE OF \$775.00
Make check payable to	DEPARTMENT OF LAW
Mail tax return and check (if applicable) to	NYS OFFICE OF ATTORNEY GENERAL CHARITIES BUREAU REGISTRATION SECTION 28 LIBERTY STREET NEW YORK, NY 10005
Return must be mailed on or before	PLEASE MAIL AS SOON AS POSSIBLE.
Special Instructions	THE REPORT SHOULD BE SIGNED AND DATED BY THE AUTHORIZED INDIVIDUAL(S). THE ATTACHED COPY OF FEDERAL FORM 990 MUST BE PROPERLY SIGNED AND DATED.

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

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

2017
Open to Public Inspection

1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 07/01/2017 and Ending (mm/dd/yyyy) 06/30/2018		
Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: HILLSIDE CHILDREN'S CENTER	Employer Identification Number (EIN): 16-0743039
	Mailing Address: 1183 MONROE AVENUE	NY Registration Number: 00-31-78
	City / State / ZIP: ROCHESTER, NY 14620	Telephone: 585 256 7500
	Website: WWW.HILLSIDE.COM	Email:

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:	TAXPAYER'S COPY	MARIA CRISTALLI	
	Signature	Print Name and Title	Date
		HOLLIE CALDERON	
Chief Financial Officer or Treasurer:		TREASURER	
	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 No 4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

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

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ <u>25.</u>	EPTL filing fee: \$ <u>750.</u>	Total fee: \$ <u>775.</u>	Make a single check or money order payable to: "Department of Law"
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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.

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

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
 Call: (212) 416-8401
 Email: Charities.Bureau@ag.ny.gov

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.

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)).



**Financial Statements
With Independent Auditor's Report**

June 30, 2018 and 2017

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<hr/>	
FINANCIAL STATEMENTS	
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INDEPENDENT AUDITOR'S REPORT

To the Audit Committee
Hillside Family of Agencies

Report on the Financial Statements

We have audited the accompanying financial statements of Hillside Children's Center (an affiliate of Hillside Family of Agencies), which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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 our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hillside Children's Center as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Dopkins & Company, LLP
CERTIFIED PUBLIC ACCOUNTANTS

November 1, 2018

HILLSIDE CHILDREN'S CENTER

STATEMENTS OF FINANCIAL POSITION

June 30, 2018 and 2017

ASSETS	2018	2017
Cash	\$ 54,065	\$ 64,269
Restricted assets held in trust	244,707	240,320
Receivables — net	19,283,266	18,309,711
Investments	5,595,128	5,616,045
Prepaid expenses and other assets	707,072	502,498
Property and equipment — net	56,414,701	58,359,243
Beneficial interest in net assets of Hillside Children's Foundation	7,808,341	7,634,881
Total assets	\$ 90,107,280	\$ 90,726,967
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable	\$ 3,167,309	\$ 3,073,437
Accrued expenses and other liabilities	5,413,596	4,667,155
Refundable advances	5,009,856	2,056,180
Interaffiliate payable — net	36,080,244	34,868,200
Bonds and notes payable	19,755,264	21,916,165
Obligations under capital leases	1,171,900	1,107,850
Postretirement benefit obligation	438,919	464,949
Total liabilities	71,037,088	68,153,936
Net Assets		
Unrestricted	10,696,558	14,394,400
Temporarily restricted	5,421,575	5,292,406
Permanently restricted	2,952,059	2,886,225
Total net assets	19,070,192	22,573,031
Total liabilities and nets assets	\$ 90,107,280	\$ 90,726,967

HILLSIDE CHILDREN'S CENTER

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
Years Ended June 30, 2018 and 2017

	2018				2017			
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenue and public support:								
Program-related revenue:								
NYS Department of Children and Family Services	\$ 50,112,789	\$ -	\$ -	\$ 50,112,789	\$ 48,845,817	\$ -	\$ -	\$ 48,845,817
NYS Office of Mental Health	26,608,831	-	-	26,608,831	27,687,417	-	-	27,687,417
NYS Education Department	24,066,830	-	-	24,066,830	23,582,863	-	-	23,582,863
NYS OPWDD	9,802,939	-	-	9,802,939	8,775,162	-	-	8,775,162
NYS OASAS	205,192	-	-	205,192	167,303	-	-	167,303
Private billings	6,553,803	-	-	6,553,803	4,796,193	-	-	4,796,193
Government grants	2,557,455	-	-	2,557,455	2,673,282	-	-	2,673,282
United Way	555,111	-	-	555,111	542,592	-	-	542,592
Total program-related revenue	120,462,950	-	-	120,462,950	117,070,629	-	-	117,070,629
Miscellaneous other operating revenue	2,749,301	-	-	2,749,301	2,429,240	-	-	2,429,240
Total revenue and public support	123,212,251	-	-	123,212,251	119,499,869	-	-	119,499,869
Operating expenses:								
Program services:								
Children and family services	93,877,830	-	-	93,877,830	89,205,823	-	-	89,205,823
Educational services	21,874,639	-	-	21,874,639	20,576,192	-	-	20,576,192
Total program services	115,752,469	-	-	115,752,469	109,782,015	-	-	109,782,015
Supporting services — management and general	14,994,179	-	-	14,994,179	14,466,542	-	-	14,466,542
Total operating expenses	130,746,648	-	-	130,746,648	124,248,557	-	-	124,248,557
Grants from affiliates for operating activities, including assets released from restrictions	6,287,052	-	-	6,287,052	6,644,461	-	-	6,644,461
Increase (decrease) from operating activities	(1,247,345)	-	-	(1,247,345)	1,895,773	-	-	1,895,773
Non-operating activities:								
Net investment income (loss)	(9,660)	21,543	-	11,883	(42,094)	35,287	-	(6,807)
Pension-related changes other than net periodic pension cost	827,317	-	-	827,317	1,875,512	-	-	1,875,512
Change in beneficial interest in net assets of:								
Hillside Children's Foundation	-	1,246,523	65,834	1,312,357	-	668,119	64,597	732,716
Net assets released from restrictions	-	(1,138,897)	-	(1,138,897)	-	(2,165,737)	-	(2,165,737)
Miscellaneous	(3,268,154)	-	-	(3,268,154)	(1,188,834)	-	-	(1,188,834)
Increase (decrease) from non-operating activities	(2,450,497)	129,169	65,834	(2,255,494)	644,584	(1,462,331)	64,597	(753,150)
Changes in net assets	(3,697,842)	129,169	65,834	(3,502,839)	2,540,357	(1,462,331)	64,597	1,142,623
Net assets — Beginning of year	14,394,400	5,292,406	2,886,225	22,573,031	11,854,043	6,754,737	2,821,628	21,430,408
Net assets — End of year	\$ 10,696,558	\$ 5,421,575	\$ 2,952,059	\$ 19,070,192	\$ 14,394,400	\$ 5,292,406	\$ 2,886,225	\$ 22,573,031

See Notes to Financial Statements.

HILLSIDE CHILDREN'S CENTER

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2018

(With Comparative Totals for 2017)

	Program Services			Supporting Services — Management and General	2018 Total	2017 Total
	Children and Family Services	Educational Services	Total			
Personnel expenses:						
Salaries and wages	\$ 58,684,944	\$ 14,532,348	\$ 73,217,292	\$ -	\$ 73,217,292	\$ 69,182,897
Employee benefits	12,538,703	3,111,661	15,650,364	-	15,650,364	14,526,187
Total personnel expenses	71,223,647	17,644,009	88,867,656	-	88,867,656	83,709,084
Direct child care:						
Food services	1,796,117	311,968	2,108,085	-	2,108,085	2,169,834
Clothing and linen	546,619	6,021	552,640	-	552,640	504,124
Supplies — medical	533,418	3,090	536,508	-	536,508	562,311
Purchase of services — medical	1,583,364	113,146	1,696,510	-	1,696,510	1,464,123
Recreation, work activities and other	537,854	53,446	591,300	-	591,300	649,615
Staff development	326,050	26,701	352,751	-	352,751	415,901
Boarding home payments	250,709	-	250,709	-	250,709	222,599
Total direct child care expenses	5,574,131	514,372	6,088,503	-	6,088,503	5,988,507
Other expenses:						
Occupancy	2,573,447	533,269	3,106,716	-	3,106,716	2,990,648
Supplies	1,378,144	499,040	1,877,184	-	1,877,184	1,875,340
Professional fees	4,252,085	1,194,330	5,446,415	-	5,446,415	5,234,902
Telephone	1,230,791	170,547	1,401,338	-	1,401,338	1,282,677
Conferences and administration	327,294	4,625	331,919	-	331,919	241,042
Transportation	2,322,594	54,882	2,377,476	-	2,377,476	2,341,653
Interest	745,058	121,883	866,941	-	866,941	821,083
Postage	64,306	9,585	73,891	-	73,891	91,436
Publications and publicity	6,906	1,536	8,442	-	8,442	4,830
Total other expenses	12,900,625	2,589,697	15,490,322	-	15,490,322	14,883,611
Management fee	-	-	-	14,994,179	14,994,179	14,466,542
Total expenses before depreciation	89,698,403	20,748,078	110,446,481	14,994,179	125,440,660	119,047,744
Depreciation	4,179,427	1,126,561	5,305,988	-	5,305,988	5,200,813
Total operating expenses	\$ 93,877,830	\$ 21,874,639	\$ 115,752,469	\$ 14,994,179	\$ 130,746,648	\$ 124,248,557

See Notes to Financial Statements.

HILLSIDE CHILDREN'S CENTER

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2017

	Program Services			Supporting	Total
	Children and Family Services	Educational Services	Total	Services — Management and General	
Personnel expenses:					
Salaries and wages	\$ 55,322,284	\$ 13,860,613	\$ 69,182,897	\$ -	\$ 69,182,897
Employee benefits	11,610,540	2,915,647	14,526,187	-	14,526,187
Total personnel expenses	66,932,824	16,776,260	83,709,084	-	83,709,084
Direct child care:					
Food services	1,877,167	292,667	2,169,834	-	2,169,834
Clothing and linen	493,078	11,046	504,124	-	504,124
Supplies — medical	559,784	2,527	562,311	-	562,311
Purchase of services — medical	1,417,756	46,367	1,464,123	-	1,464,123
Recreation, work activities and other	566,519	83,096	649,615	-	649,615
Staff development	392,804	23,097	415,901	-	415,901
Boarding home payments	222,599	-	222,599	-	222,599
Total direct child care expenses	5,529,707	458,800	5,988,507	-	5,988,507
Other expenses:					
Occupancy	2,522,486	468,162	2,990,648	-	2,990,648
Supplies	1,441,133	434,207	1,875,340	-	1,875,340
Professional fees	4,233,965	1,000,937	5,234,902	-	5,234,902
Telephone	1,136,266	146,411	1,282,677	-	1,282,677
Conferences and administration	221,720	19,322	241,042	-	241,042
Transportation	2,272,520	69,133	2,341,653	-	2,341,653
Interest	706,785	114,298	821,083	-	821,083
Postage	79,314	12,122	91,436	-	91,436
Publications and publicity	3,290	1,540	4,830	-	4,830
Total other expenses	12,617,479	2,266,132	14,883,611	-	14,883,611
Management fee	-	-	-	14,466,542	14,466,542
Total expenses before depreciation	85,080,010	19,501,192	104,581,202	14,466,542	119,047,744
Depreciation	4,125,813	1,075,000	5,200,813	-	5,200,813
Total operating expenses	\$ 89,205,823	\$ 20,576,192	\$ 109,782,015	\$ 14,466,542	\$ 124,248,557

See Notes to Financial Statements.

HILLSIDE CHILDREN'S CENTER

STATEMENTS OF CASH FLOWS
Years Ended June 30, 2018 and 2017

	2018	2017
Cash Flows From Operating Activities		
Change in net assets	\$ (3,502,839)	\$ 1,142,623
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	5,295,732	5,190,561
Loss on sale of property and equipment	38,776	13,851
Amortization of debt issue costs	18,129	167,659
Change in allowance for uncollectible accounts	38,597	(79,643)
Net unrealized and realized losses on investments	89,748	107,323
Unrealized gain on interest rate swap agreements	(273,880)	(207,087)
Change in beneficial interest in trust	(21,543)	(35,287)
Change in beneficial interest in net assets of Hillside Children's Foundation	(173,460)	1,433,021
Pension-related changes other than net periodic pension cost	(827,317)	(1,875,512)
Changes in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	(1,012,152)	3,110,632
Prepaid expenses and other assets	36,774	35,715
Increase (decrease) in:		
Accounts payable	338,493	(229,721)
Accrued expenses and other liabilities	778,973	(53,855)
Refundable advances	2,953,676	1,112,390
Postretirement benefit obligation	(26,030)	(42,645)
Net cash provided by operating activities	3,751,677	9,790,025
Cash Flows From Investing Activities		
Purchases of property and equipment	(3,082,731)	(3,084,178)
Proceeds from sale of property and equipment	93,493	815,833
Change in restricted assets held in trust	(4,387)	(2,666)
Purchases of investments	(547,288)	(1,697,065)
Proceeds from sales of investments	500,000	950,000
Net cash used in investing activities	(3,040,913)	(3,018,076)
Cash Flows From Financing Activities		
Payments on bonds and notes payable	(2,179,030)	(5,327,557)
Increase (decrease) in interaffiliate payable — net	2,039,361	(861,461)
Payments on obligations under capital leases	(581,299)	(583,430)
Net cash used in financing activities	(720,968)	(6,772,448)
Net decrease in cash	(10,204)	(499)
Cash:		
Beginning	64,269	64,768
Ending	\$ 54,065	\$ 64,269
Supplemental Disclosure of Cash Flow Information		
Cash paid for interest	\$ 1,122,691	\$ 1,303,514
Supplemental Schedule of Non-Cash Investing and Financing Activities		
Notes payable refinanced	\$ -	\$ 16,137,778
Property and equipment included in accounts payable	\$ 326,166	\$ 570,787
Property and equipment financed by capital leases	\$ 645,349	\$ 588,838

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

Note 1. Nature of Business and Significant Accounting Policies

Organization:

Hillside Children's Center (the "Center") is a not-for-profit public benefit exempt organization under Internal Revenue Code Section 501(c)(3). The Center provides mental health, educational, and social services for children, youth, and families in Central and Western New York.

The Center is an affiliate of Hillside Family of Agencies ("HFA") and HFA's affiliates (collectively, the "System"). HFA is a not-for-profit corporation that reviews and monitors the missions, objectives, activities and resources of its affiliates. In its capacity as the sole corporate member of the Center, HFA has the right to elect the Center's directors and amend its by-laws.

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

Basis of presentation:

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Cash and cash equivalents:

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

Restricted assets held in trust:

This balance represents cash and cash equivalents which are limited to use under terms of debt indentures for debt service payments.

Receivables:

Receivables for program services provided are recorded at the amount the Center expects to be reimbursed based on approved reimbursement rates in place at the time the service is provided, as described under the revenue recognition policy. Management evaluates if accounts receivable are collectible on an annual basis and adjusts for uncollectible amounts through an allowance for doubtful accounts. Recoveries of amounts previously written off are recorded as revenue at the time such amounts are collected. At June 30, 2018 and 2017, the Center's receivables consisted of net program-related receivables of \$19,283,266 and \$18,309,711, respectively. Receivables are presented net of allowances for doubtful accounts of \$392,722 and \$354,125 at June 30, 2018 and 2017, respectively.

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

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

Investment income:

Investment income and gains and losses from the sale or other disposition of investments are accounted for in accordance with specific donor instructions. In the absence of such instructions, investment income and gains and losses are accounted for in unrestricted net assets. Interest and dividend income are recognized as earned. Gains and losses on security sales are determined based upon the average cost of the security within the respective net asset portfolio.

Beneficial interest in trust:

The Center is the beneficiary of an interest in a trust which was created at the direction of the donor and is controlled by independent trustees. The Center records its interest in this trust, upon discovery of their existence, at fair value of the trust's assets, which is determined by the investment statements held by the trust. Because of the complex issues related to collecting the data for these transactions, there can be a time delay in recording of the assets because of the time needed for discovery, verification of the Center's rights, and the determination of the fair value.

The original fair value, subsequent annual changes in fair value, and distributions received are recorded within the three classifications of net assets (unrestricted, temporarily and permanently restricted) following the original intent of the donor and instructions received from the trustees. The value of the interest in the trust is included within investments in the accompanying statements of financial position and was \$565,293 and \$543,750 at June 30, 2018 and 2017, respectively. The change in the value of the trust and receipt of distributions of earnings are reported as a component of investment income in the accompanying statements of activities.

Beneficial interest in net assets of Hillside Children's Foundation:

The Center is a beneficiary of certain donor-designated funds held by Hillside Children's Foundation (the "Foundation"), a not-for-profit organization whose purpose is to solicit, collect and invest funds to support the programs of the System. The donor-designated funds are valued at the initial gift amount by the donor less any distributions made to the Center. The Center's beneficial interest in the unrestricted and temporarily restricted net assets of the Foundation and its portion of the change in those net assets are reported in the accompanying financial statements in temporarily restricted net assets. The Center's beneficial interest in permanently restricted net assets of the Foundation and its portion of changes therein are reported in the accompanying financial statements in permanently restricted net assets.

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

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

Fair value measurements:

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

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

Level 2 – Inputs to the valuation methodology include:

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

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

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

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets and liabilities measured at fair value. There have been no changes in the methodologies used at June 30, 2018 and 2017.

Cash and Cash Equivalents – The carrying amount of cash and cash equivalents approximates fair value because of the short maturity of those instruments.

Debt Securities – These are valued at estimated fair value as determined by third-party pricing services and qualified appraisers.

Mutual Funds – Mutual funds with registered investment companies are valued at the daily closing price as reported by the fund. Mutual funds held by the System are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The funds held by the System, except for money market funds, are deemed to be actively traded. Money market funds generally transact at \$1.00 NAV as reported by the fund and is based on the amortized cost of the underlying securities of the fund. The \$1.00 NAV is considered to be the price to sell the money market funds and its estimated fair value. Investments in this category can be redeemed daily at the current NAV per share based on the fair value of the underlying assets.

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

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

Fair value measurements (continued):

Beneficial Interest in Trust – This is valued at an estimated fair value of the Trust's assets, as reported by the trustee based on the underlying investments held within the trust account.

Derivative Instruments – The Center's interest rate swap agreements are stated at fair value, calculated at the difference of the present value of future cash flows of the two interest rates (variable rate swapped at a fixed rate) that were swapped, and represents the estimated amount that the Center would expect to pay if it terminated the interest rate swap agreement at the reporting date.

The preceding methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Center believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Capital leases:

Leases which meet the capital lease criteria under the Leases Topic of the FASB Accounting Standards Codification are recorded as assets and obligations at the lesser of the present value of the future rental payments or the fair value of the leased property at the inception of the lease. Amortization of equipment under capital leases has been provided using the straight-line method over the term of the leases, and is included in depreciation expense in the accompanying financial statements.

Property and equipment and accumulated depreciation:

Property and equipment are recorded at cost if purchased or at fair value if donated. Depreciation is provided on a straight-line basis over the following estimated useful lives:

	<u>Years</u>
Buildings	40
Building and land improvements	20
Furniture, fixtures and equipment	4 - 10
Vehicles	4

Fully depreciated assets are retained in the accounting records until their retirement. Repairs and maintenance are expensed as incurred.

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

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

Refundable advances:

Refundable advances of the Center represent short-term overpayments received for contracted services and amounts owed back to funding sources for audits and rate modifications.

Derivative financial instruments:

The Center has entered into interest rate swap agreements for the purpose of reducing the impact of changes in interest rates on variable rate long-term debt. Derivative financial instruments are utilized to reduce interest-rate risk and are not held for trading purposes. The Center records all interest rate swap agreements in the statements of financial position at fair value. The fair value of the interest rate swap asset (liability) was \$253,029 at June 30, 2018 and (\$20,851) at June 30, 2018 and 2017, respectively. Changes in the interest rate swap agreements fair value is recognized in the statements of activities and changes in net assets as additional interest expense or a reduction of interest expense and amounted to an unrealized gain of \$273,880 and \$207,087 for the years ended June 30, 2018 and 2017, respectively. The Center received \$505,527 for terminating and renegotiating one of the swap agreements which is recorded as a reduction of interest expense in the statements of activities and changes in net assets for the year ended June 30, 2017.

Operating and non-operating activities:

Operating activities are those that occur in the normal course of business operations for the current period. Non-operating activities include investment income (loss) and activities that are unrelated to the current time period or to normal operations, including pension related changes relating to other than net periodic pension cost, beneficial interest in assets held by a trust and the Foundation and changes in temporarily restricted net assets.

Program-related revenue:

Revenue under most contracts and grants with various authorities (principally governmental agencies in New York State) is recognized as the services are performed. These program-related revenues are categorized in the accompanying financial statements under the New York State department that is responsible for the regulatory oversight of the related programs. Certain rates under such contracts and grants are subject to audit by the contracting authority. Rate modifications for prior fiscal years are reported as an adjustment to non-operating miscellaneous income (expense) in the year realized in the accompanying statements of activities.

The Center has agreements with third-party payors, which provide for reimbursement to the Center at established rates. The primary payor is Medicaid, which accounted for approximately 39% and 41% of total operating revenue for the years ended June 30, 2018 and 2017, respectively. The laws and regulations under which the governmental funded programs operate are complex, subject to frequent change and are open to interpretation.

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

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

Program-related revenue (continued):

At present, there are significant initiatives underway at both the Federal and New York State levels to eliminate and prevent fraud, waste and abuse in governmental funded programs. Such initiatives include governmental authorities, or their representatives, conducting various types of reviews of organizations that bill governmental payors. These reviews are being conducted to determine if the organization is following appropriate regulations and procedures including having adequate documentation for its billing activities. In cases where an organization's billing documentation or procedures are deemed deficient, the authorities could seek to recover related funds received from the governmental authorities. Therefore, as part of operating under governmental funded programs, there is a possibility that such authorities may perform this type of review of the Center. Although no assurances can be given, management believes they have complied with the requirements of the various governmental funded programs they operate under.

Reimbursement rates established by Federal, state and county funding agencies are subject to audits and retroactive adjustments by third-party payors. An estimate of the provision for audit and retroactive adjustments are recorded in the period that the adjustments can be reasonably estimated, with any adjustments to the estimate recorded when the approved rate is received by the funding source.

Contributions:

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received. The gifts are reported as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statements of activities and changes in net assets as net assets released from restrictions. In the absence of donor specification that income and gains on donated funds are restricted, such income and gains are reported as increases in unrestricted net assets.

Functional expense allocations:

The costs of providing the Center's various program services and other activities have been summarized on a functional basis in the accompanying financial statements. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Interest expense:

Interest expense is a recurring cost incurred in normal business operations and, accordingly, is presented within operating expenses in the accompanying statements of activities.

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

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

Income taxes:

The Center is tax exempt from taxation under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision has been made for income taxes in the accompanying financial statements. The Center evaluates its positions taken for income tax purposes, including its continued compliance with the requirements of its exemption under Section 501(c)(3).

It is highly certain that some positions taken for income tax purposes would be sustained upon examination by the taxing authorities, while others are subject to uncertainty about the merits of the position taken or the amount of the position that would be ultimately sustained. The Center is not aware of any uncertain tax position as of June 30, 2018 or 2017.

The tax returns for the years 2015 through 2018 remain subject to examination by the Internal Revenue Service for U.S. Federal tax purposes and also by New York State for state tax purposes.

Use of estimates:

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

Recent accounting pronouncements:

The following recently issued accounting pronouncements by the Financial Accounting Standards Board (FASB) represent those considered relevant and potentially significant to the Center:

In May 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*, requiring an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers. The updated standard will replace most existing revenue recognition guidance in U.S. GAAP when it becomes effective and permits the use of either a full retrospective or retrospective with cumulative effect transition method. In August 2015, the FASB issued ASU 2015-14 which defers the effective date of ASU 2014-09 one year making it effective for the year ending June 30, 2020 for the Center. The Center has not yet selected a transition method and is currently evaluating the effect that the standard will have on the financial statements.

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

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

Recent accounting pronouncements (continued):

In June 2018, the FASB issued ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The standard provides clarified guidance on evaluating whether transactions should be accounted for as contribution (non-reciprocal transactions) within the scope of Topic 958 Not-for-Profit Entities, or as exchange (reciprocal) transactions subject to other guidance, and determining whether the contribution is conditional. ASU 2018-08 will be effective for the Center for the year ending June 30, 2020. The Center is currently evaluating the effect that the standard will have on the financial statements.

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. ASU 2016-02 will require an entity to recognize assets and liabilities for leases that are longer than 12 months including operating leases existing at the date the standard becomes effective. ASU 2016-02 must be adopted by the Center for their year ending June 30, 2021 although earlier application is permitted. As disclosed in Note 6, the expected payments from operating leases are \$1,881,225. The new standard will require the presentation of these leases in the statement of financial position. We do not expect a material impact on the statement of activities and changes in net assets.

In August 2016, the FASB issued ASU 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities*. ASU 2016-14 represents the first phase of an expected two phase project that will require various modifications to the current financial statement presentation in order to make information more useful for the users of the financial statements. Key changes include expanded disclosures on donor restrictions and board designations of net assets; reducing the net asset classifications from three to two; liquidity disclosure requirement; new reporting requirements for expenses; and change to requirements for determining when restrictions on capital contributions are released. ASU 2016-14 must be adopted by the Center for their year ending June 30, 2019, although earlier adoption is permitted. The Center is evaluating the potential impact of this new standard on the financial statements, the disclosure requirements and effective date options for the purpose of developing an implementation strategy.

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

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

Recent accounting pronouncements (continued):

In March 2017, the FASB issued ASU 2017-07, *Compensation – Retirement Benefits (Topic 715): Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost*. ASU 2017-07 requires that an entity report the service cost component of net periodic pension and postretirement cost in the same line item or items as other compensation costs arising from services rendered by the pertinent employees during the period. The remaining components of net benefits costs are required to be presented in the statement of activities separately from the service component and outside a subtotal of revenue from operations, if one is presented. The amendment further allows only the service cost component of net period pension and postretirement costs to be eligible for capitalization. ASU 2017-07 must be adopted by the Center for their year ending June 30, 2020, although earlier adoption is permitted. The Center is evaluating the potential impact of this new standard on the financial statements, the disclosure requirements and effective date options for the purpose of developing an implementation strategy.

Subsequent events:

Subsequent events have been evaluated through November 1, 2018, which is the date the financial statements were available to be issued.

Note 2. Investments

The following is a summary of investments at June 30, 2018 and 2017:

	2018		
	Cost or Amortized Cost	Unrealized Losses	Estimated Fair Value
U.S. government obligations	\$ 4,778,030	\$ (95,912)	\$ 4,682,118
Beneficial interest in trust	565,293	-	565,293
Cash and cash equivalents	347,717	-	347,717
Total	\$ 5,691,040	\$ (95,912)	\$ 5,595,128

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

Note 2. Investments (Continued)

	2017		
	Cost or Amortized Cost	Unrealized Losses	Estimated Fair Value
U.S. government obligations	\$ 4,830,360	\$ (5,523)	\$ 4,824,837
Beneficial interest in trust	543,750	-	543,750
Cash and cash equivalents	247,458	-	247,458
Total	<u>\$ 5,621,568</u>	<u>\$ (5,523)</u>	<u>\$ 5,616,045</u>

Net investment income (loss) of the Center for the years ended June 30, 2018 and 2017 included the following:

	2018	2017
Interest and dividends	\$ 105,431	\$ 84,844
Realized and unrealized losses	(89,748)	(107,323)
Change in beneficial interest in trust	21,543	35,287
Custodial fees and related expenses	(25,343)	(19,615)
Total	<u>\$ 11,883</u>	<u>\$ (6,807)</u>

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

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

Note 3. Fair Value of Financial Instruments

The following tables set forth by level, within the fair value hierarchy, the Center's assets and liabilities at fair value as of June 30, 2018 and 2017:

	2018			
	Level 1	Level 2	Level 3	Total
Debt Securities:				
U.S. government obligations	\$ -	\$ 4,682,118	\$ -	\$ 4,682,118
Beneficial interest in trust	-	-	565,293	565,293
Cash and cash equivalents	347,717	-	-	347,717
Interest rate swap	-	253,029	-	253,029
Total	\$ 347,717	\$ 4,935,147	\$ 565,293	\$ 5,848,157

	2017			
	Level 1	Level 2	Level 3	Total
Debt Securities:				
U.S. government obligations	\$ -	\$ 4,824,837	\$ -	\$ 4,824,837
Beneficial interest in trust	-	-	543,750	543,750
Cash and cash equivalents	247,458	-	-	247,458
Interest rate swap	-	(20,851)	-	(20,851)
Total	\$ 247,458	\$ 4,803,986	\$ 543,750	\$ 5,595,194

As presented in the statements of financial position at June 30, 2018 and 2017:

	2018	2017
Investments	\$ 5,595,128	\$ 5,616,045
Interest rate swap asset (liability) (included in prepaid expenses and other assets)	253,029	(20,851)
Total assets and liabilities at fair value	\$ 5,848,157	\$ 5,595,194

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

Note 3. Fair Value of Financial Instruments (Continued)

During the years ended June 30, 2018 and 2017, the changes in the fair value of the assets carried at fair value measured using significant unobservable inputs (Level 3) were comprised of the following:

	2018	2017
Beginning balance – beneficial interest in trust	\$ 543,750	\$ 508,463
Change in beneficial interest in trust	<u>21,543</u>	<u>35,287</u>
Ending balance – beneficial interest in trust	<u>\$ 565,293</u>	<u>\$ 543,750</u>

Note 4. Property and Equipment

At June 30, 2018 and 2017, the Center's property and equipment consisted of the following:

	2018	2017
Land	\$ 552,632	\$ 552,632
Buildings	52,250,746	50,443,828
Building and land improvements	51,826,712	51,241,689
Furniture, fixtures and equipment	7,409,915	6,690,323
Vehicles	3,503,539	3,041,353
Construction-in-progress	742,100	1,209,862
	<u>116,285,644</u>	<u>113,179,687</u>
Less accumulated depreciation	<u>59,870,943</u>	<u>54,820,444</u>
Property and equipment – net	<u>\$ 56,414,701</u>	<u>\$ 58,359,243</u>

Depreciation expense for the Center was \$5,305,988 and \$5,200,813 for the years ended June 30, 2018 and 2017, respectively.

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

Note 5. Bonds, Notes Payable and Lines of Credit

At June 30, 2018 and 2017, bonds, notes payable and lines of credit of the Center consisted of the following:

	2018	2017
Note payable to a syndicate of banks led by KeyBank, N.A. in an original amount of \$33 million. Principal is payable at a flat \$110,000 per month plus interest at a variable rate based on the one month Eurodollar rate (2.125% at June 30, 2018) plus 3.5%, or prime (5% at June 30, 2018) plus 2.5% at the System's sole discretion. \$21 million of this term note was swapped to a fixed rate of 5.12%. A final payment of \$18,889,858 is due August 2021; however, the intent is to term out the final balloon payment at that time. Essentially all of the unrestricted net assets of the System are collateralized in support of this term note. All entities of the System are jointly and severally liable for this note. The amount disclosed and recorded within these financial statements reflects the portion of the System's liability attributable to the Center.	\$ 13,094,856	\$ 13,738,550
Bond payable with DASNY with an interest rate of 4.9%. Repayments are due monthly in accordance with a fixed schedule (with monthly payments ranging from approximately \$12,000 to \$38,000) through June 2038. The costs from this issue are incrementally reimbursable via the New York State Office of Children and Family Services per diem rates attached to the specific services residing in the renovated buildings. Special reimbursement intercept provisions for unusual circumstances enhance the security of this issue, in addition to a mortgage on the real property of the Monroe Avenue and Scottsville Campuses.	4,869,251	5,008,506

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

Note 5. Bonds, Notes Payable and Lines of Credit (Continued)

	2018	2017
<p>Bond payable with the Seneca County Industrial Development Agency (SCIDA) and three temporary credit facilities that were arranged with a bank. Payments are due quarterly based on a predetermined amortization schedule through July 2020 (with quarterly payments ranging from \$120,000 to \$165,000). Interest is variable based on weekly market conditions for tax-exempt debt. The interest rate at June 30, 2018 was 1.25%. The bond payable is secured by the Varick Campus. The System is contingently liable on a standby letter of credit, which guarantees repayment of the bond payable in the amount of \$1,333,031 at June 30, 2018, which expires April 2019.</p>	\$ 1,305,000	\$ 1,885,000
<p>The bond payable to New York State Office of Mental Health represents proceeds from Medical Care Facilities Finance Agency (MCFFA) Mental Health Services Facilities Bonds. The bonds bear interest at 7.57% and are due in semi-annual installments of principal and interest of \$323,000 through December 2018. The bonds are secured by a mortgage on a portion of the Sennett property.</p>	307,698	898,078
<p>Note payable to KeyBank, N.A. at a variable per annum interest rate based on the prime rate (5% at June 30, 2018) less 1%, which was swapped to a fixed rate (7.4% at June 30, 2018). Principal is payable in equal monthly installments of \$3,637 through October 2022. The note is secured by the Lake Road property.</p>	189,106	232,746
<p>Note payable to KeyBank, N.A. at a variable per annum interest rate based on the prime rate (5% at June 30, 2018) less 1%, which was swapped to a fixed rate (7.4% at June 30, 2018). Principal is payable in equal monthly installments of \$2,982 through October 2022. The note is secured by the Chestnut Ridge Road property.</p>	155,076	190,862
<p>Note payable to KeyBank, N.A. at a variable per annum interest rate based on the prime rate (5% at June 30, 2018) less 1%, which was swapped to a fixed rate (7.4% at June 30, 2018). Principal is payable in equal monthly installments of \$2,911 through October 2022. The note is secured by the Farmington Road property.</p>	151,378	186,311

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

Note 5. Bonds, Notes Payable and Lines of Credit (Continued)

	2018	2017
Note payable to KeyBank, N.A. at a fixed per annum interest rate of 9.04%. Principal is payable in equal monthly installments of \$2,219 through May 2021. The note is secured by the Strickler Road property.	\$ 77,661	\$ 104,288
Notes payable paid in full during 2017.	-	84,715
	<u>20,150,026</u>	22,329,056
Less deferred financing costs	<u>(394,762)</u>	(412,891)
	<u>\$ 19,755,264</u>	<u>\$ 21,916,165</u>

Bonds, notes payable and lines of credit with KeyBank, N.A. are subject to various financial covenants. The System and the Center were in compliance with all covenants at June 30, 2018.

The aggregate annual maturities for bonds and notes payable at June 30, 2018 are due as follows:

Years ending June 30,	
2019	\$ 3,724,710
2020	1,597,502
2021	965,287
2022	9,586,442
2023	215,942
Thereafter	<u>4,060,143</u>
Total	<u>\$ 20,150,026</u>

Lines of Credit – The Center has access to an \$18 million revolving line of credit with a syndicate of banks led by KeyBank, N.A. as a benefit of its affiliation with HFA, due to mature August 23, 2019 with the intent of continuous renewal. The System's outstanding balance on this line of credit at June 30, 2018 was \$15,000,000 and was recorded on HFA.

Amounts borrowed on the KeyBank N.A. revolving line of credit bear a variable interest rate of the one month Eurodollar rate (2.125% at June 30, 2018) plus 3.5%, or prime (5% at June 30, 2018) plus 2.5% at the System's sole discretion. Essentially all of the unrestricted net assets of the System are collateralized in support of this revolving line of credit. All entities of the System are jointly and severally liable for this revolving line of credit.

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

Note 6. Operating Leases

The Center leases property under operating lease arrangements which require various minimum rental payments through fiscal 2026. Certain leases require the Center to provide insurance on the leased property. Future minimum payments under operating leases at June 30, 2018 are as follows:

Years ending June 30,	
2019	\$ 503,377
2020	384,182
2021	197,102
2022	159,313
2023	159,313
Thereafter	<u>477,938</u>
Total	<u>\$ 1,881,225</u>

Total rent expense included in the accompanying statements of activities and changes in net assets for the years ended June 30, 2018 and 2017 amounted to \$803,478 and \$714,625, respectively, and is included in occupancy expense in the statements of functional expenses.

Note 7. Restricted Net Assets

Temporarily restricted net assets at June 30, 2018 and 2017 consist of the following:

	2018	2017
Beneficial interest in net assets		
of Hillside Children's Foundation	\$ 4,856,282	\$ 4,748,656
Beneficial interest in trust	<u>565,293</u>	<u>543,750</u>
	<u>\$ 5,421,575</u>	<u>\$ 5,292,406</u>

Permanently restricted net assets consist of the Center's beneficial interest in permanently restricted net assets of the Foundation. Permanently restricted net assets as of June 30, 2018 and 2017 are \$2,952,059 and \$2,886,225, respectively.

Net assets released from restrictions are distributions received from the Foundation representing release of funds held on the Center's behalf which were \$1,138,897 and \$2,165,737 for the years ended June 30, 2018 and 2017, respectively.

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

Note 8. Employee Retirement Plans

Defined benefit plan:

The Center participates in various employee retirement plans of the System. Disclosure of the plans sponsored by the System and the Center's share of them is below:

The System has a noncontributory defined benefit plan (the "Plan"), which covers substantially all employees of the System. The Plan provides benefits based upon compensation, age and years of service. The System's funding policy is to meet the minimum funding requirements required by the Employee Retirement Income Security Act of 1974 (ERISA).

Effective May 31, 2012, the Plan was amended to freeze benefit accruals for service and transition credits and prohibit new employees from entering the Plan. Participants will continue to earn years of service to satisfy vesting requirements and interest credits will be earned on participants' cash accumulation accounts.

	2018	2017
Actuarial assumptions:		
Weighted average assumptions used to determine benefit obligations:		
Discount rate	4.90%	4.79%
Expected future salary increase	N/A	N/A
Weighted average assumptions used to determine net periodic benefit costs:		
Discount rate	4.90%	4.79%
Expected future salary increase	N/A	N/A
Expected return on plan assets	8.00%	8.00%
Pension expense	\$ 306,802	\$ 159,699
Employer contributions	\$ 361,224	\$ 1,620,055
Benefits paid	\$ 2,843,960	\$ 2,672,539

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

Note 8. Employee Retirement Plans (Continued)

Defined benefit plan (continued):

The System expects to contribute approximately \$800,000 to the Plan during the year June 30, 2019.

The following table sets forth the Plan's funded status at June 30, 2018 and 2017:

	2018	2017
Projected benefit obligations	\$ 35,915,237	\$ 37,395,453
Fair value of plan assets	31,018,883	30,864,207
Funded status	\$ (4,896,354)	\$ (6,531,246)
Accumulated benefit obligations	\$ 35,915,237	\$ 37,395,453

The investment policies and individual decisions are made for the exclusive benefit of the pension plan participants, consistent with ERISA and regulations thereunder. Total long-term investment returns are optimized against risk in a manner that reasonably protects benefit requirements and timely cash payments. The policy establishes target allocations for diversification and investment performance over a time line that mirrors liabilities. It also limits exposure to quality and concentration risks.

The pension plan's weighted-average asset allocations at June 30, 2018 and 2017, by asset category, are as follows:

	2018		
	Actual Allocation	Percentage Allocation	Target % Allocation
Mutual funds – money market funds	\$ 233,286	1%	-%
Mutual funds – fixed income	9,155,470	30	35
Mutual funds – equity	20,242,249	65	60
Mutual funds – alternatives	1,387,878	4	5
Total	\$ 31,018,883	100%	100%
	2017		
	Actual Allocation	Percentage Allocation	Target % Allocation
Mutual funds – money market funds	\$ 736,985	2%	-%
Mutual funds – fixed income	9,866,643	32	35
Mutual funds – equity	18,841,897	61	60
Mutual funds – alternatives	1,418,682	5	5
Total	\$ 30,864,207	100%	100%

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

Note 8. Employee Retirement Plans (Continued)

Defined benefit plan (continued):

The long-term rate of return expectation is 8%. Asset allocations are aligned with long-term, independently determined, expected segment performance to ensure a reasonable expectation of achieving that return.

The following benefit payments, which reflect expected future service at June 30, 2018, are expected to be paid as follows:

<u>Years ending June 30,</u>	
2019	\$ 3,147,415
2020	3,095,146
2021	3,249,116
2022	3,048,831
2023	2,722,828
2024 - 2028	<u>12,470,333</u>
 Total	 <u>\$ 27,733,669</u>

The following tables present the System's defined benefit plan's assets at June 30, 2018 and 2017 that are measured at fair value on a recurring basis. The hierarchy and inputs to valuation techniques to measure fair value of Plan assets are the same as outlined in Note 1 of the financial statements:

	2018			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds:				
Money market funds	\$ -	\$ 233,286	\$ -	\$ 233,286
Fixed income	4,066,892	5,088,578	-	9,155,470
Equity	3,151,633	17,090,616	-	20,242,249
Alternatives	1,387,878	-	-	1,387,878
 Total mutual funds	 <u>\$ 8,606,403</u>	 <u>\$ 22,412,480</u>	 <u>\$ -</u>	 <u>\$ 31,018,883</u>
	2017			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds:				
Money market funds	\$ -	\$ 736,985	\$ -	\$ 736,985
Fixed income	4,409,434	5,457,209	-	9,866,643
Equity	3,040,744	15,801,153	-	18,841,897
Alternatives	1,418,682	-	-	1,418,682
 Total mutual funds	 <u>\$ 8,868,860</u>	 <u>\$ 21,995,347</u>	 <u>\$ -</u>	 <u>\$ 30,864,207</u>

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

Note 8. Employee Retirement Plans (Continued)

Defined benefit plan (continued):

The Center's share of the net periodic pension cost, which was allocated to the Center based on their percentage of the System's total payroll, was \$236,281 and \$513,723 in 2018 and 2017, respectively. The Center's share of the increase in unrestricted net assets as a result of pension-related changes other than net pension cost for the years ended June 30, 2018 and 2017 were \$827,317 and \$1,875,512, respectively. The Center's share of the System's pension obligation was \$7,544,070 and \$8,265,773 as of June 30, 2018 and 2017, respectively. These amounts are included in the net interaffiliate payable in the statements of financial position.

Defined contribution plan:

The System offers a voluntary 403(b) plan, which is available to all employees of the System. The System matches a percentage of employee contributions into the plan. The employer match that is made into the plan is at the discretion of the System. The System's matching contributions to the 403(b) plan were \$1,844,514 and \$1,797,196 for the years ended June 30, 2018 and 2017, respectively. The Center's share of the matching contribution, which was allocated to the Center based on their percentage of the System's total payroll, was \$1,394,084 and \$1,341,248 for the years ended June 30, 2018 and 2017, respectively.

Other postretirement benefits:

The Center provides postretirement health care benefits to a select group of employees (once employed by an affiliated entity prior to acquisition by the Center) who retire after age 62 with 10 or more years of service or after age 55 with 20 or more years of service. The Center continues full coverage for the employee at the Center's expense. For those retirees separating from employment prior to January 1, 1997, the employer covers full premiums throughout the retired employee's lifetime. For employees retiring after that date, the Center covered full premium expenses through 1997, 50% of the increase in premiums in 1998 and, thereafter, the retiree covered will be responsible for all additional premium increases. Life insurance benefits equal to 25% of final annual rate of pay, but not more than \$25,000, are provided for employees who retire after age 62 with five or more years of service, or after age 55 with 20 or more years of service. The life insurance benefit is available only to employees hired before January 1, 1989. The accrued cost recognized in the statements of financial position was \$438,919 and \$464,949 at June 30, 2018 and 2017, respectively.

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

Note 9. Commitments and Contingencies

Legal matters:

The Center is a defendant in various legal actions arising in the normal course of business. It is management's opinion that the actions are either without merit or that settlements which arise, if any, will be covered by insurance, or not have a material impact on the Center's operations.

Note 10. Related Party Transactions

Grants from affiliates:

The Center periodically requests funds from the Foundation, a financially interrelated organization, for capital or other needs. Such requests are received by the Foundation and, if approved, funds are granted to the Center. Such grants of funds are reported in the accompanying statements of activities and changes in net assets as grants from affiliates for operating activities and amounted to \$1,935,450 and \$2,593,770 for the years ended June 30, 2018 and 2017, respectively.

Self-insurance:

The System is self-insured for a portion of its disability claims. There is no liability recorded as of June 30, 2018 or 2017 related to disability claims because there are no material claims outstanding.

The System self-insures workers' compensation benefits for its employees and health care benefits for its participating employees and dependents. The System maintains excess insurance coverage for certain major claims. The related liabilities are included in the net interaffiliate payable in the Center's statements of financial position, and the related expenses are included in employee benefits in the statements of functional expenses. As required by the New York State Workers' Compensation Board, all affiliates of the System, including the Center, are responsible for all workers' compensation liabilities of the System on a joint and several basis. The Center's portion of the related liabilities and costs as of and for the years ended June 30, 2018 and 2017, which was allocated based upon the Center's percentage of the System's total payroll, are as follows:

	2018	2017
Workers' compensation expense (including assessments and administrative fees)	\$ 1,088,202	\$ 565,504
Workers' compensation liability	\$ 2,222,283	\$ 2,320,278
Health insurance expense	\$ 6,623,831	\$ 6,452,349
Health insurance liability	\$ 449,777	\$ 499,946

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

Note 10. Related Party Transactions (Continued)

Self-insurance (continued):

The New York State Workers' Compensation Board required the System to obtain a bond in the amount of approximately \$2,000,000 at June 30, 2018. This bond was provided by the System's excess workers' compensation insurer, who required that the System obtain an irrevocable letter of credit in the amount of \$2,000,000 at June 30, 2018 which expires February 2019.

Shared services:

HFA (parent), a financially interrelated organization, provides certain operating and administrative services to the Center. The costs of these services are allocated to the receiving entities based upon cost studies and/or actual amounts incurred. These fees are reported in the accompanying statements of functional expenses for the years ended June 30, 2018 and 2017 as follows:

	2018	2017
Employee benefits	\$ 15,676,394	\$ 14,568,832
Professional fees	1,158,669	1,112,847
Management fee	14,994,179	14,466,542
	<u>\$ 31,829,242</u>	<u>\$ 30,148,221</u>

The Center provides property management services, food services, vehicles, space and shared staffing to other affiliates of HFA, the revenue of which is reported as grants from (to) affiliates for operating activities in the accompanying statements of activities. This amount was \$4,351,602 and \$4,050,690 for the years ended June 30, 2018 and 2017, respectively.

The System uses a centralized cash operation in order to share efficiencies in cash transactions, as well as access to the System's revolving lines of credit as needed. At any point in time, affiliates may be in a positive or negative cash position related to other affiliates in the System, represented as net interaffiliate payable or receivable. For purposes of reporting the statements of cash flows, interaffiliate transactions are not considered operating activities.

HILLSIDE CHILDREN'S CENTER

NOTES TO FINANCIAL STATEMENTS

Note 10. Related Party Transactions (Continued)

Shared services (continued):

Amounts relating to interaffiliate services and the centralized cash operation at June 30, 2018 and 2017 are included as a net interaffiliate receivable or payable in the accompanying statements of financial position and consisted of the following:

	2018	2017
Interaffiliate receivable from (payable to):		
Hillside Children's Foundation	\$ 67,412	\$ 1,170,357
Hillside Work-Scholarship Connection	17,879	(16,731)
Snell Farm Children's Center	1,952	6,256
Stillwater Children's Center	14,736	(12,436)
Hillside Family of Agencies (parent)	<u>(36,182,223)</u>	<u>(36,015,646)</u>
Interaffiliate payable – net	<u>\$ (36,080,244)</u>	<u>\$ (34,868,200)</u>

* * * * *

2017 TAX RETURN FILING INSTRUCTIONS

NEW YORK FORM CT-13

FOR THE YEAR ENDING

JUNE 30, 2018

Prepared for	HILLSIDE CHILDREN'S CENTER 1183 MONROE AVENUE ROCHESTER, NY 14620
Prepared by	DOPKINS & COMPANY, LLP 200 INTERNATIONAL DR BUFFALO, NY 14221-5794
To be signed and dated by	NOT APPLICABLE
Amount of tax	Total tax \$ 250.00 Less: payments and credits \$ 250.00 Plus: other amount \$ 0.00 Plus: interest and penalties \$ 0.00 NO PMT REQUIRED \$
Overpayment	Credited to your estimated tax \$ 0.00 Other amount \$ 0.00 Refunded to you \$ 0.00
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED ELECTRONICALLY TO THE NYSDTF, PLEASE SIGN, DATE AND RETURN FORM TR-579-CT TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE NYSDTF. DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE NYSDTF.
Return must be mailed on or before	NOT APPLICABLE
Special Instructions	



Department of Taxation and Finance
Request for Six-Month Extension to File
 (for franchise/business taxes, MTA surcharge, or both)
 Tax Law - Articles 9-A, 13, and 33

CT-5

All filers must enter tax period:

beginning **07-01-17** ending **06-30-18**

Employer identification number (EIN) 16-0743039	File number MM2	Business telephone number 585-256-7500		
Legal name of corporation HILLSIDE CHILDREN'S CENTER		Trade name / DBA		
Mailing name (if different from legal name) and address c/o 1183 MONROE AVENUE		State or country of incorporation NY	Date received (for Tax Department use only)	
Number and street or PO box 1183 MONROE AVENUE		Date of incorporation 12-30-13		
City ROCHESTER, NY	State NY	ZIP code 14620	Foreign corporations: date began business in NYS 12-30-13	Audit use
If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See Business Information in Form CT-1.				

Request for extension of time to file the following forms: Mark box(es) for one article only. Submit only one Form CT-5 and mark an **X** in both boxes in the appropriate article if you are requesting an extension for **both** the franchise tax and MTA surcharge returns. For example, mark an **X** in **both** the CT-3 box and the CT-3-M box under Article 9-A if you are requesting an extension of time to file **both** returns.

Article 9-A		Article 13	Article 33			
CT-3 <input type="checkbox"/>	CT-3-M <input type="checkbox"/>	CT-13 <input checked="" type="checkbox"/>	CT-33 <input type="checkbox"/>	CT-33-C <input type="checkbox"/>	CT-33-M <input type="checkbox"/>	CT-33-NL <input type="checkbox"/>

A. Pay amount shown on line 11. Make payable to: New York State Corporation Tax		Payment enclosed
◀ Attach your payment here. Detach all check stubs. (See instructions for details.)	A.	250.

Certain corporations filing as part of a combined group: Typically, taxpayers filing a combined return use Form CT-5.3. **However**, if for the tax year for which you are requesting an extension to file, you are either becoming a member of a **new** combined group, or being **added** to an **existing** group, you **must also** file Form CT-5. Complete the business information section above and line B. Then, mark an **X** in this box on either line C or D (see instructions).

Do **not** complete line A and lines 1 through 16.

B. Enter the EIN of the combined group's designated agent (CT-3-A filers), or parent (CT-33-A filers) **B**

Note: Failure to include the EIN of the designated agent (or parent) may delay processing of your extension request, and may result in penalties and interest.

C. If this extension request is for the **first** tax year that your are being included in a **new** combined group filing a combined return, mark an **X** in the box **C**

D. If this extension request is for the **first** tax year that your are being **added** to an **existing** combined group filing a combined return, mark an **X** in the box **D**

Computation of estimated franchise tax

1 Franchise tax from the worksheet in Form CT-5-I	1	250.
2		
3		
4 Prepayments of franchise tax (from line 16, column A)	4	
5 Balance due - franchise tax (subtract line 4 from line 1; do not enter less than zero)	5	250.

Computation of estimated MTA surcharge

6 MTA surcharge from the worksheet in Form CT-5-I	6	
7		
8		
9 Prepayments of MTA surcharge (from line 16, column B)	9	
10 Balance due - MTA surcharge (subtract line 9 from line 6; do not enter less than zero)	10	
11 Total balance due (see instructions)	11	250.

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11-01-17

Composition of prepayments - Use this worksheet to determine the prepayments of franchise tax on line 4 and the prepayments of the MTA surcharge on line 9. See instructions.

	Date paid	A. Franchise tax	B. MTA surcharge
12 Mandatory first installment from Form CT-300 ...	12		
13a Second installment from Form CT-400	13a		
13b Third installment from Form CT-400	13b		
13c Fourth installment from Form CT-400	13c		
14 Overpayment credited from prior years	14		
15 Overpayment credited from Form CT- _____	Period	15	
16 Total prepayments (total all entries in column A and column B)	16		

Paid preparer use only <i>(see instr.)</i>	Firm's name (or yours if self-employed) DOPKINS & COMPANY, LLP		Firm's EIN 16-0929175	Preparer's PTIN or SSN P00956557
	Signature of individual preparing this document NICHOLAS FIUME	Address 200 INTERNATIONAL DR	City BUFFALO	State ZIP code NY 14221-5794
	E-mail address of individual preparing this document MORLOWSKI@DOPKINS.COM		Preparer's NYTPRN or Excl. code 03	Date 05-01-19

See instructions for where to file

455002171019





CT-2

Department of Taxation and Finance

Corporation Tax Return Summary

THIS FORM MUST BE FILED WITH YOUR RETURN

1 Legal name of corporation

1. HILLSIDE CHILDREN'S CENTER

Payment enclosed

2.

3 Return type

4 Employer ID number (EIN)

5 File number (FCC)

6 Period beginning date (mm-dd-yy)

7 Period ending date (mm-dd-yy)

8 Amended (Y=1; N=0)

9 Address change (Y=1; N=0)

10 Final (Y=1; N=0)

11 NAICS code

12 MTA indicator (None = 0, Y = 1, N = 2, Both = 3)

13 Federal 1120-H filed (Y = 1, N = 0)

14 REIT/RIC indicator (Y=1, N=0)

15 Tax due/MTA surcharge

16 Mandatory first installment (MFI) - no extension filed and tax due is over \$1,000

17a Return a Gift to Wildlife

17b Breast Cancer Research and Education Fund

17c Prostate and Testicular Cancer Research and Education Fund

17d 9/11 Memorial

17e Volunteer Firefighting & EMS Recruitment Fund

17f Veterans Remembrance

17g Women's Cancers Education and Prevention Fund

17h New York State Veterans' Homes

18 Balance due

19 Amount of overpayment credited to next period - NYS

20 Refund of overpayment

21 Refund of unused tax credits

22 Tax credits to be credited as an overpayment to next year's return

23 Amount of overpayment credited to next period - MTA

24 Amount of MTA surcharge retaliatory tax credit to be refunded

25 Fixed dollar minimum

26 Designated agent's (Article 9-A) or combined parent's (Article 33) EIN

27 New York receipts

28 Have you been convicted of an offence (NYS Penal Law, Art. 200 or 496, or section 195.20)?

29 Paid preparer's EIN

30 Preparer's NYTPRIN

31 Excl. code

3.	CT13
4.	** - *****
5.	MM2
6.	07-01-17
7.	06-30-18
8.	0
9.	0
10.	
11.	531120
12.	
13.	
14.	
15.	250.00
16.	
17a.	
17b.	
17c.	
17d.	
17e.	
17f.	
17g.	
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29.	16-0929175
30.	
31.	03

541001171019



784951 1019 10-31-17

For office use only

Form CT-186-E filers only

32	Excise tax on telecommunication services - NYS	32.	<input type="text"/>	<input type="text"/>
33	Excise tax on mobile telecommunication services subject to the 2.9% rate	33.	<input type="text"/>	<input type="text"/>
34	Total excise tax on telecommunication services	34.	<input type="text"/>	<input type="text"/>
35	Tax on gross income - NYS	35.	<input type="text"/>	<input type="text"/>
36	MTA surcharge related to non-mobile telecommunication services	36.	<input type="text"/>	<input type="text"/>
37	MTA surcharge related to telecommunication service subject to the 0.721% tax rate	37.	<input type="text"/>	<input type="text"/>
38	Total MTA surcharge related to telecommunication services	38.	<input type="text"/>	<input type="text"/>
39	MTA surcharge on gross income	39.	<input type="text"/>	<input type="text"/>
40				
41				
42				
43				
44				
45				
46	Balance due - NYS	46.	<input type="text"/>	<input type="text"/>
47	Balance due - MTA	47.	<input type="text"/>	<input type="text"/>
48	Provided telecommunication services in the MCTD this year? (None = 0, Y = 1, N = 2, Both = 3)	48.	<input type="text"/>	<input type="text"/>
49	Subject to supervision of the Department of Public Service and provided utility services in the MCTD this year? (None = 0, Y = 1, N = 2, Both = 3)	49.	<input type="text"/>	<input type="text"/>
50	Overpayment credited to next year's tax - NYS	50.	<input type="text"/>	<input type="text"/>
51	Overpayment credited to next year's tax - MTA	51.	<input type="text"/>	<input type="text"/>
52	Refund of overpayment - NYS	52.	<input type="text"/>	<input type="text"/>
53	Refund of overpayment - MTA	53.	<input type="text"/>	<input type="text"/>
54	Refund of unused tax credits - NYS	54.	<input type="text"/>	<input type="text"/>
55	Refund of unused tax credits - MTA	55.	<input type="text"/>	<input type="text"/>
56	Refundable tax credits to be credited to next year's tax - NYS	56.	<input type="text"/>	<input type="text"/>
57	Refundable tax credits to be credited to next year's tax - MTA	57.	<input type="text"/>	<input type="text"/>

541002171019





New York State E-File Signature Authorization for Tax Year 2017 For Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-300, or CT-400

Electronic return originator (ERO)/paid preparer: Do not mail this form to the Tax Department. Keep it for your records.

Legal name of corporation: HILLSIDE CHILDREN'S CENTER

Return type (mark an X for all that apply): CT-3 CT-3-A CT-3-M CT-3-S CT-13 X CT-33 CT-33-A CT-33-C CT-33-M CT-33-NL CT-300 CT-400

Purpose

Form TR-579-CT must be completed to authorize an ERO to e-file a corporation tax return and to transmit bank account information for the electronic funds withdrawal.

both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an alternative signature can be used as described in TSB-M-05(1)C, Alternative Methods of Signing for Tax Return Preparers. Go to our website at www.tax.ny.gov to find this document.

General instructions

Part A must be completed by an officer of the corporation who is authorized to sign the corporation's return before the ERO transmits the electronically filed Form CT-3, General Business Corporation Franchise Tax Return; CT-3-A, General Business Corporation Combined Franchise Tax Return; CT-3-M, General Business Corporation MTA Surcharge Return; CT-3-S, New York S Corporation Franchise Tax Return; CT-13, Unrelated Business Income Tax Return; CT-33, Life Insurance Corporation Franchise Tax Return; CT-33-A, Life Insurance Corporation Combined Franchise Tax Return; CT-33-C, Captive Insurance Company Franchise Tax Return; CT-33-M, Insurance Corporation MTA Surcharge Return; CT-33-NL, Non-Life Insurance Corporation Franchise Tax Return; CT-300, Mandatory First Installment (MFI) of Estimated Tax for Corporations; or CT-400, Estimated Tax for Corporations.

Do not mail this form to the Tax Department. EROs/paid preparers must keep this form for three years and present it to the Tax Department upon request.

Do not use this form for electronically filed Form CT-5, Request for Six-Month Extension to File (for franchise/business taxes, MTA surcharge, or both); CT-5.3, Request for Six-Month Extension to File (for combined franchise tax return, or combined MTA surcharge return, or both); CT-5.4, Request for Six-Month Extension to File New York S Corporation Franchise Tax Return; CT-5.6, Request for Three-Month Extension to File Form CT-186 (for utility corporation franchise tax return, MTA surcharge return, or both); CT-5.9, Request for Three-Month Extension to File (for certain Article 9 tax returns, MTA surcharge, or both); or CT-5.9-E, Request for Three-Month Extension to File Form CT-186-E (for telecommunications tax return and utility services tax return) Instead use Form TR-579.1-CT, New York State Authorization for Electronic Funds Withdrawal For Tax Year 2017 Corporation Tax Extension.

EROs/paid preparers must complete Part B prior to transmitting electronically filed corporation tax returns. Both the paid preparer and the ERO are required to sign Part B. However, if an individual performs as

Financial institution information (required if electronic payment is authorized)

1 Amount of authorized debit 1.
2 Financial institution routing number 2.
3 Financial institution account number 3.

Part A - Declaration of authorized corporate officer for Form CT-3, CT-3-A, CT-3-M, CT-3-S, CT-13, CT-33, CT-33-A, CT-33-C, CT-33-M, CT-33-NL, CT-300, or CT-400

Under penalty of perjury, I declare that I have examined the information on this 2017 New York State electronic corporate tax return, including any accompanying schedules, attachments, and statements, and certify that this electronic return is true, correct, and complete. If this filing includes Form DTF-686, Tax Shelter Reportable Transactions, as an authorized officer of the corporation, I hereby consent to the waiver of the secrecy provisions of Tax Law sections 202, 211.8, 1467, and 1518 as such provisions relate to the disclosure requirements of Tax Law section 25. The ERO has my consent to send this 2017 New York State electronic corporate return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579-CT, I am authorizing the ERO to sign and file this return on behalf of the corporation and agree that the ERO's submission of the corporation's return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying New York State corporation taxes due by electronic funds withdrawal, I authorize the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on this 2017 electronic return, and I authorize the financial institution to withdraw the amount from the account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than five business days prior to the payment date.

Signature of authorized officer of the corporation: TAXPAYER'S COPY Date:
Print your name and title: MARIA CRISTALLI, CHIEF EXECUTIVE OFFICER

Part B - Declaration of ERO and paid preparer

Under penalty of perjury, I declare that the information contained in this 2017 New York State electronic corporate tax return is the information furnished to me by the corporation. If the corporation furnished me a completed paper 2017 New York State corporate tax return signed by a paid preparer, I declare that the information contained in the corporation's 2017 New York State electronic corporate tax return is identical to that contained in the paper return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2017 New York State electronic corporate tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

ERO's signature: NICHOLAS FIUME Date: 05-01-19
Print name: NICHOLAS FIUME

Paid preparer's signature: NICHOLAS FIUME Date: 05-01-19
Print name: NICHOLAS FIUME



CT-13

Department of Taxation and Finance

Unrelated Business Income Tax Return

All filers enter tax period:

beginning **07-01-17** ending **06-30-18**

Amended return

Tax Law - Article 13

Employer identification number (EIN) 16-0743039	File number MM2	Business telephone number 585-256-7500	If you claim an overpayment, mark an X in the box <input type="checkbox"/>
Legal name of corporation HILLSIDE CHILDREN'S CENTER		Trade name/DBA	
Mailing name (if different from legal name above) c/o	State or country of incorporation NY	Date received (for Tax Department use only)	
Number and street or PO box 1183 MONROE AVENUE	Date of incorporation 12-30-13		
City ROCHESTER, NY	State NY	ZIP code 14620	Foreign corporations: date began business in NYS 12-30-13
NAICS business code number (from federal return) 531120	If address/phone above is new, mark an X in the box <input type="checkbox"/>	If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See <i>Business information</i> in Form CT-1.	Audit (for Tax Department use only)
Principal unrelated business activity (see instructions) DEBT FINANCED RENTAL IN			

Form CT-247, Application for Exemption from Corporation Franchise Taxes by a Not-For-Profit

Organization - Have you filed this New York State application for exemption? (see instructions) Yes No

Mark an X in this box if you are an employee trust as defined in Internal Revenue Code (IRC) section 401(a)

Mark an X in this box if you ceased operating the unrelated business during the tax year covered by this return (see section Who must file Form CT-13 in the instructions)

A. Pay amount shown on line 22. Make payable to: New York State Corporation Tax	Payment enclosed
◀ Attach your payment here. Detach all check stubs. (See instructions for details.)	A

Computation of income and tax

1	Federal unrelated business taxable income before net operating loss deduction and after \$1,000 specific deduction	1	101,712.
2	New York State Article 13 and Article 23 tax deducted on federal return	2	
3	Additions required for shareholders of federal S corporations (see instructions)	3	
4	Grossed-up taxes for shareholders of New York S corporations (see instructions)	4	
5	Other additions (see instructions) • IRC section 199 deduction:	5	
6	Add lines 1 through 5	6	101,712.
7	Other income (see instructions)	7	
8	Federal S corporation shareholder subtractions (see instructions)	8	
9	Other subtractions (see instructions)	9	
10	Total subtractions (add lines 7, 8, and 9)	10	
11	Taxable income before net operating loss deduction (subtract line 10 from line 6)	11	101,712.
12	New York net operating loss deduction (attach federal and NYS computations; see instructions) STMT 1	12	101,712.
13	Taxable income (subtract line 12 from line 11)	13	0.
14	Allocated taxable income (multiply line 13 by _____ % from line 42; or enter amount from line 13 if allocation is not claimed) •	14	
15	Tax based on income (multiply line 14 by 9% (.09))	15	0.
16	Minimum tax	16	250.00
17	Tax (line 15 or line 16, whichever is larger)	17	250.
18	Total prepayments from line 46 •	18	250.
19	Balance (if line 18 is less than line 17, subtract line 18 from line 17)	19	
20	Interest on late payment (see instructions) •	20	
21	Late filing and late payment penalties (see instructions) •	21	
22	Balance due (add lines 19, 20, and 21 and enter here; enter the payment amount on line A above)	22	
23	Overpayment (if line 17 is less than line 18, subtract line 17 from line 18)	23	
24	Amount of overpayment on line 23 to be credited to next year	24	
25	Amount of overpayment on line 23 to be refunded (subtract line 24 from line 23)	25	

See page 3 for third-party designee, certification, and signature entry areas.

400001171019



Have you been audited by the Internal Revenue Service in the past 5 years? Yes No If Yes, list years: _____

Federal return was filed on: 990-T Other: Attach a complete copy of your federal return.

Schedule A - Unrelated business allocation

If you did not maintain a regular place of business outside New York State, leave this schedule blank. A regular place of business is any office, factory, warehouse, or other space regularly used by the taxpayer in its unrelated business. If you claim this allocation, attach a list of each place of business, the location, nature of activities, and number and duties of employees.

Average value of:	A New York State	B Everywhere	
26 Real estate owned (see instructions)	26		
27 Gross rents (attach list; see instructions)	27		
28 Inventories owned	28		
29 Other tangible personal property owned (see instructions)	29		
30 Total (add lines 26 through 29)	30		
31 Percentage in New York State (divide line 30, column A, by line 30, column B)	31		%

Receipts in the regular course of business from:

32 Sales of tangible personal property shipped to points within New York State	32		
33 All sales of tangible personal property	33		
34 Services performed	34		
35 Rentals of property	35		
36 Other business receipts	36		
37 Total (add lines 32 through 36)	37		
38 Percentage in New York State (divide line 37, column A, by line 37, column B)	38		%
39 Wages, salaries, and other compensation of employees (except general executive officers; see instructions)	39		
40 Percentage in New York State (divide line 39, column A, by line 39, column B)	40		%
41 Total of New York State percentages (add lines 31, 38, and 40)	41		%
42 Business allocation percentage (divide line 41 by three or by the number of percentages)	42		%

Composition of prepayments claimed on line 18*

		Date paid	Amount
43 Payment with extension request, Form CT-5, line 5	43	11-15-18	250.
44a Second installment from Form CT-400	44a		
44b Third installment from Form CT-400	44b		
44c Fourth installment from Form CT-400	44c		
45 Amount of overpayment credited from prior years	45		
46 Total prepayments (add lines 43 through 45; enter here and on line 18)	46		250.

* Taxpayers subject to the unrelated business income tax are not required to make estimated tax payments. If you did make these unrequired payments, report them on lines 44a, 44b, and 44c.

Amended return information

If filing an amended return, mark an X in the box for any items that apply and attach documentation.

Final federal determination If marked, enter date of determination: • _____

Net operating loss (NOL) carryback Capital loss carryback

Federal return filed Form 1139 • Amended Form 990-T

400002171019



Third-party designee (see instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Designee's name (print)	Designee's phone number
	Designee's e-mail address		PIN

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person MARIA CRISTALLI	Signature of authorized person TAXPAYER'S COPY	Official title CHIEF EXECUTIVE OFFICER	
	E-mail address of authorized person		Telephone number 585-256-7500	Date

Paid preparer use only (see instr.)	Firm's name (or yours if self-employed) DOPKINS & COMPANY, LLP		Firm's EIN 16-0929175	Preparer's PTIN or SSN P10501475
	Signature of individual preparing this return NICHOLAS FIUME	Address City State ZIP code 200 INTERNATIONAL DR BUFFALO, NY 14221-5794		
	E-mail address of individual preparing this return NFIUME@DOPKINS.COM		Preparer's NYTPRIN or Excl. code 03	Date 05-01-19

See instructions for where to file.

400003171019



FORM CT-13 NET OPERATING LOSS DEDUCTION STATEMENT 1

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/13	8,488.	0.	8,488.	8,488.
06/30/14	38,845.	0.	38,845.	38,845.
06/30/15	40,016.	0.	40,016.	40,016.
06/30/16	26,908.	0.	26,908.	26,908.
06/30/17	47,256.	0.	47,256.	47,256.
TOTAL NOL CARRYOVER AVAILABLE THIS YEAR			161,513.	161,513.
AMOUNT OF NOL APPLIED THIS YEAR			101,712.	
NOL CARRYOVER TO NEXT YEAR			59,801.	

FORM 990-T NET OPERATING LOSS DEDUCTION STATEMENT 2

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/11	6,259.	0.	6,259.	6,259.
06/30/12	14,228.	0.	14,228.	14,228.
06/30/13	8,488.	0.	8,488.	8,488.
06/30/14	38,845.	0.	38,845.	38,845.
06/30/15	40,016.	0.	40,016.	40,016.
06/30/16	26,908.	0.	26,908.	26,908.
06/30/17	47,256.	0.	47,256.	47,256.
NOL CARRYOVER AVAILABLE THIS YEAR			182,000.	182,000.

Depreciation and Amortization
 (Including Information on Listed Property)

E- 1

OMB No. 1545-0172

2017
 Attachment
 Sequence No. 179

▶ Attach to your tax return.
 ▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return HILLSIDE CHILDREN'S CENTER	Business or activity to which this form relates ATLANTIC AVENUE	Identifying number 16-0743039
--	---	---

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	510,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,030,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2017	17	121,492.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life					S/L
b 12-year			12 yrs.		S/L
c 40-year	/		40 yrs.	MM	S/L

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	121,492.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost.

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use 25

26 Property used more than 50% in a qualified business use: Table with 9 columns for property details and percentages.

27 Property used 50% or less in a qualified business use: Table with 9 columns for property details and percentages.

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table for Section B with 6 main columns: (a) Vehicle, (b) Vehicle, (c) Vehicle, (d) Vehicle, (e) Vehicle, (f) Vehicle. Includes rows 30-36 for mileage and availability questions.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

Table for Section C with 2 columns: Yes, No. Includes rows 37-41 for policy and use questions.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table for Section C with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

Depreciation and Amortization
 (Including Information on Listed Property)

E- 3

OMB No. 1545-0172

2017
 Attachment
 Sequence No. 179

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return HILLSIDE CHILDREN'S CENTER	Business or activity to which this form relates WYOMING ST.	Identifying number 16-0743039
--	---	---

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	510,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,030,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2017	17	10,673.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	10,673.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost.

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use 25

26 Property used more than 50% in a qualified business use: Table with 9 columns for property details and percentages.

27 Property used 50% or less in a qualified business use: Table with 9 columns for property details and percentages.

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table for Section B with 6 main columns: (a) Vehicle, (b) Vehicle, (c) Vehicle, (d) Vehicle, (e) Vehicle, (f) Vehicle. Includes rows 30-36 for mileage and availability questions.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

Table for Section C with 2 columns: Yes, No. Includes rows 37-41 for policy and use questions.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table for Part VI with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**

▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868 .**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile, click on Charities & Non-Profits, and click on e-file for Charities and Non-Profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

	Enter filer's identifying number	
Type or print	Name of exempt organization or other filer, see instructions. HILLSIDE CHILDREN'S CENTER	Employer identification number (EIN) or 16-0743039
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 1183 MONROE AVENUE	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. ROCHESTER, NY 14620	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

MARIA CRISTALLI, PRESIDENT & CHIEF EXECUTIVE OFFICER

• The books are in the care of ▶ **1183 MONROE AVENUE - ROCHESTER, NY 14620**
Telephone No. ▶ **585-256-7500** Fax No. ▶ _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **MAY 15, 2019**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ calendar year _____ or
▶ tax year beginning **JUL 1, 2017**, and ending **JUN 30, 2018**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.