

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Do not enter social security numbers on this form as it may be made public.

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

A For the 2017 calendar year, or tax year beginning **APR 1, 2017** and ending **MAR 31, 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 VOLUNTEER LEGAL SERVICES PROJECT OF MONROE COUNTY, INC. | | D Employer identification number 22-2462905 | |
| | Doing business as | | E Telephone number 585-232-3051 | |
| | Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1 WEST MAIN STREET, 5TH FLOOR | City or town, state or province, country, and ZIP or foreign postal code ROCHESTER, NY 14614 | G Gross receipts \$ 1,320,090. | |
| | F Name and address of principal officer: MARGARET A. CLEMENS, ESQ SAME AS C ABOVE | | 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.VLSPROCHESTER.ORG | | | | |
| K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other | | | L Year of formation: 1982 | |
| M State of legal domicile: NY | | | | |

Part I Summary

| | | | | | |
|------------------------------------|---|--|---|---------------------|--|
| Activities & Governance | 1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O | | | | |
| | 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) | 29 | | |
| | 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 29 | | |
| | 5 | Total number of individuals employed in calendar year 2017 (Part V, line 2a) | 20 | | |
| | 6 | Total number of volunteers (estimate if necessary) | 500 | | |
| | 7a | Total unrelated business revenue from Part VIII, column (C), line 12 | 0. | | |
| | 7b | Net unrelated business taxable income from Form 990-T, line 34 | 0. | | |
| Revenue | | | Prior Year | Current Year | |
| | 8 | Contributions and grants (Part VIII, line 1h) | 1,184,725. | 1,236,898. | |
| | 9 | Program service revenue (Part VIII, line 2g) | 27,980. | 30,435. | |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d) | 3,941. | 4,021. | |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 17,780. | 48,736. | |
| | 12 | Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 1,234,426. | 1,320,090. | |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1-3) | 0. | 0. | |
| | 14 | Benefits paid to or for members (Part IX, column (A), line 4) | 0. | 0. | |
| | 15 | Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) | 975,009. | 1,003,804. | |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 0. | 0. | |
| | | 16b | Total fundraising expenses (Part IX, column (D), line 25) | 0. | |
| | 17 | Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) | 272,015. | 304,509. | |
| | 18 | Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) | 1,247,024. | 1,308,313. | |
| | 19 | Revenue less expenses. Subtract line 18 from line 12 | -12,598. | 11,777. | |
| Net Assets or Fund Balances | | | Beginning of Current Year | End of Year | |
| | 20 | Total assets (Part X, line 16) | 1,015,265. | 1,160,071. | |
| | 21 | Total liabilities (Part X, line 26) | 168,102. | 280,234. | |
| 22 | Net assets or fund balances. Subtract line 21 from line 20 | 847,163. | 879,837. | | |

Part II Signature Block

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

| | | |
|------------------|---|--------------------------|
| Sign Here | Signature of officer <i>Margaret A. Clemens Esq.</i> | Date <i>10/8/2018</i> |
| | Type or print name and title MARGARET A. CLEMENS, ESQ., PRESIDENT | |

| | | | | | |
|-------------------------------|---|---|------------------------|---|--------------------------|
| Paid Preparer Use Only | Print/Type preparer's name JOHN T. O'BRIEN | Preparer's signature <i>J.T. O'Brien</i> | Date <i>10/2/18</i> | Check if self-employed <input type="checkbox"/> | PTIN P01253588 |
| | Firm's name EFPR GROUP, CPAS, PLLC | Firm's EIN 47-4526160 | | | |
| | Firm's address 6390 MAIN STREET SUITE 200 WILLIAMSVILLE, NY 14221 | Phone no. (716) 634-0700 | | | |

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

VOLUNTEER LEGAL SERVICES PROJECT OF
MONROE COUNTY, INC.

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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,164,093. including grants of \$) (Revenue \$ 30,435.)

VOLUNTEER LEGAL SERVICES PROJECT OF MONROE COUNTY PROVIDES LEGAL SERVICES TO APPROXIMATELY 2,000 INDIGENT CLIENTS (ANNUAL INCOME BELOW 200% OF THE OFFICIAL FEDERAL POVERTY LEVEL) THROUGH ADVICE, ASSISTANCE, AND REFERRALS.

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

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

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

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

4e Total program service expenses 1,164,093.

**VOLUNTEER LEGAL SERVICES PROJECT OF
MONROE COUNTY, INC.**

Part IV Checklist of Required Schedules

| | | Yes | No |
|-----|--|----------|----------|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <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 |

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MONROE COUNTY, INC.**

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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? | | |
| 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? | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | | |
| 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? | X | |

Form 990 (2017)

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

| | | Yes | No |
|-----|--|-----|----|
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable | | |
| | 1a | | 1 |
| b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | | |
| | 1b | | 0 |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | X | |
| | 1c | | |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | | |
| | 2a | | 20 |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) | X | |
| | 2b | | |
| 3a | Did the organization have unrelated business gross income of \$1,000 or more during the year? | | X |
| | 3a | | |
| b | If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O | | |
| | 3b | | |
| 4a | At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | X |
| | 4a | | |
| b | If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | |
| | 5a | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | X |
| | 5a | | |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | X |
| | 5b | | |
| c | If "Yes," to line 5a or 5b, did the organization file Form 8886-T? | | |
| | 5c | | |
| 6a | Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | X |
| | 6a | | |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | |
| | 6b | | |
| 7 | Organizations that may receive deductible contributions under section 170(c). | | |
| a | Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | | X |
| | 7a | | |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | | |
| | 7b | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | X |
| | 7c | | |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | | |
| | 7d | | |
| e | Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | |
| | 7e | | |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | |
| | 7f | | |
| g | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | |
| | 7g | | |
| h | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | |
| | 7h | | |
| 8 | Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | | |
| | 8 | | |
| 9 | Sponsoring organizations maintaining donor advised funds. | | |
| a | Did the sponsoring organization make any taxable distributions under section 4966? | | |
| | 9a | | |
| b | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | |
| | 9b | | |
| 10 | Section 501(c)(7) organizations. Enter: | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | | |
| | 10a | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | | |
| | 10b | | |
| 11 | Section 501(c)(12) organizations. Enter: | | |
| a | Gross income from members or shareholders | | |
| | 11a | | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | | |
| | 11b | | |
| 12a | Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | | |
| | 12a | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year | | |
| | 12b | | |
| 13 | Section 501(c)(29) qualified nonprofit health insurance issuers. | | |
| a | Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O. | | |
| | 13a | | |
| b | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | | |
| | 13b | | |
| c | Enter the amount of reserves on hand | | |
| | 13c | | |
| 14a | Did the organization receive any payments for indoor tanning services during the tax year? | | X |
| | 14a | | |
| b | If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O | | |
| | 14b | | |

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 X

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. | | |
| | | | |
| b | Enter the number of voting members included in line 1a, above, who are independent | | |
| 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 |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | | X |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | |
| a | The governing body? | X | |
| 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 |
| 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 | |
| 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 | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | X | |
| 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? | | |
| a | The organization's CEO, Executive Director, or top management official | X | |
| 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 |
| 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: ►
CONNIE DOHERTY - 585-295-5704
1 WEST MAIN STREET, 5TH FLOOR, ROCHESTER, NY 14614

**VOLUNTEER LEGAL SERVICES PROJECT OF
MONROE COUNTY, INC.**

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) MARGARET A. CLEMENS, ESQ. PRESIDENT | 1.00 | X | | X | | | 0. | 0. | 0. | |
| (2) MAUREEN MULHOLLAND, ESQ. VICE PRESIDENT | 1.00 | X | | X | | | 0. | 0. | 0. | |
| (3) LAURA SMALLEY, ESQ. PAST PRESIDENT | 1.00 | X | | X | | | 0. | 0. | 0. | |
| (4) BRIAN HEDGES, CPA, CFE TREASURER | 1.00 | X | | X | | | 0. | 0. | 0. | |
| (5) EDWARD P. HOURIHAN, ESQ. SECRETARY | 1.00 | X | | X | | | 0. | 0. | 0. | |
| (6) VALERIE BRADLEY, ESQ. . DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (7) GARY B. COHEN, ESQ. DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (8) FLOR M. COLON, ESQ. DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (9) HON. CRAIG J. DORAN DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (10) JON P. GETZ, ESQ. DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (11) ALAN HARRIS, ESQ. DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (12) THERESA L. KRUK, ESQ. DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (13) BARBARA LAVERDI, ESQ. DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (14) C. BRUCE LAWRENCE, ESQ. DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (15) ELIZABETH J. MCDONALD, ESQ. DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (16) JAMES P. MCELHENY, ESQ. DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |
| (17) A. DARREN MILLER, ESQ. DIRECTOR | 1.00 | X | | | | | 0. | 0. | 0. | |

**VOLUNTEER LEGAL SERVICES PROJECT OF
MONROE COUNTY, INC.**

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

| (A) Name and title | (B) Average hours per week (list any hours for related organizations below line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|---|---|-----------------------|---------|--------------|------------------------------|--------|--|---|---|
| | | Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (18) J. BETH MOSCARELLI, ESQ. DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (19) FRANK A. NOVAK, ESQ. DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (20) CARLA PALUMBO, ESQ. DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (21) C. KENNETH PERRI, ESQ. DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (22) ANTHONY J. PIAZZA, ESQ. DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (23) LINDA T. PRESTEGAARD, ESQ. DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (24) KEVIN RYAN, ESQ. DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (25) STEVEN G. SCHWARTZ, ESQ. DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| (26) JOSIE M. SHEPPARD, ESQ. DIRECTOR | 1.00 | X | | | | | | 0. | 0. | 0. |
| 1b Sub-total | | | | | | | | 0. | 0. | 0. |
| c Total from continuation sheets to Part VII, Section A | | | | | | | | 159,859. | 0. | 12,435. |
| d Total (add lines 1b and 1c) | | | | | | | | 159,859. | 0. | 12,435. |

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 **1**

| | Yes | No |
|--|-----|----|
| 3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | | 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? <i>If "Yes," complete Schedule J for such individual</i> | | 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? <i>If "Yes," complete Schedule J for such person</i> | | X |

Section B. Independent Contractors

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

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

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

SEE PART VII, SECTION A CONTINUATION SHEETS

VOLUNTEER LEGAL SERVICES PROJECT OF
MONROE COUNTY, INC.

Form 990 (2017)

22-2462905 Page 9

Part VIII Statement of Revenue

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

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512 - 514 | | |
|---|--|---|----------------------|---|---|--|--|--|
| Contributions, Gifts, Grants and Other Similar Amounts | 1 a | Federated campaigns | 50,000. | | | | | |
| | b | Membership dues | | | | | | |
| | c | Fundraising events | | | | | | |
| | d | Related organizations | 72,185. | | | | | |
| | e | Government grants (contributions) | 926,068. | | | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 188,645. | | | | | |
| | g | Noncash contributions included in lines 1a-1f: \$ | | | | | | |
| | h | Total. Add lines 1a-1f | | 1,236,898. | | | | |
| | Program Service Revenue | 2 a | CLIENT FEES | 541100 30,435. | 30,435. | | | |
| b | | | | | | | | |
| c | | | | | | | | |
| d | | | | | | | | |
| e | | | | | | | | |
| f | | All other program service revenue | | | | | | |
| g | | Total. Add lines 2a-2f | | 30,435. | | | | |
| Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) | | 4,021. | | 4,021. | | |
| | 4 | Income from investment of tax-exempt bond proceeds | | | | | | |
| | 5 | Royalties | | | | | | |
| | 6 a | Gross rents | (i) Real | | | | | |
| | | | (ii) Personal | | | | | |
| | | | b | Less: rental expenses | | | | |
| | | | c | Rental income or (loss) | | | | |
| | d | Net rental income or (loss) | | | | | | |
| | 7 a | Gross amount from sales of assets other than inventory | (i) Securities | | | | | |
| | | | (ii) Other | | | | | |
| | | | b | Less: cost or other basis and sales expenses | | | | |
| | | | c | Gain or (loss) | | | | |
| | d | Net gain or (loss) | | | | | | |
| | 8 a | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 | a | | | | | |
| | b | Less: direct expenses | 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 | MISCELLANEOUS | 900099 | 26,113. | | | 26,113. | | |
| b | ART OF LAWYERING | 900099 | 22,623. | | | 22,623. | | |
| c | | | | | | | | |
| d | All other revenue | | | | | | | |
| e | Total. Add lines 11a-11d | | 48,736. | | | | | |
| 12 | Total revenue. See instructions. | | 1,320,090. | 30,435. | 0. | 52,757. | | |

**VOLUNTEER LEGAL SERVICES PROJECT OF
MONROE COUNTY, INC.**

Form 990 (2017)

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Part IX Statement of Functional Expenses

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

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

X

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 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 | 172,294. | 155,065. | 17,229. | |
| 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 | 656,910. | 591,219. | 65,691. | |
| 8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) | 24,000. | 21,600. | 2,400. | |
| 9 Other employee benefits | 83,761. | 75,384. | 8,377. | |
| 10 Payroll taxes | 66,839. | 60,155. | 6,684. | |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | | | | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | 4,003. | | 4,003. | |
| g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.) | 154,247. | 151,298. | 2,949. | |
| 12 Advertising and promotion | 394. | | 394. | |
| 13 Office expenses | 26,312. | 23,681. | 2,631. | |
| 14 Information technology | 1,251. | | 1,251. | |
| 15 Royalties | | | | |
| 16 Occupancy | 48,985. | 44,085. | 4,900. | |
| 17 Travel | 18,248. | 18,248. | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 13,420. | 3,355. | 10,065. | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | 407. | 366. | 41. | |
| 23 Insurance | 8,422. | 7,580. | 842. | |
| 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 MISCELLANEOUS | 16,593. | | 16,593. | |
| b MEMBERSHIP DUES | 7,539. | 7,539. | | |
| c VOLUNTEER RECOGNITION | 3,379. | 3,379. | | |
| d CLIENT LITIGATION EXPEN | 1,139. | 1,139. | | |
| e All other expenses | 170. | | 170. | |
| 25 Total functional expenses. Add lines 1 through 24e | 1,308,313. | 1,164,093. | 144,220. | 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)

**VOLUNTEER LEGAL SERVICES PROJECT OF
MONROE COUNTY, INC.**

Form 990 (2017)

22-2462905 Page 11

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 | 2,276. | 1 | 3,990. | |
| | 2 Savings and temporary cash investments | 448,494. | 2 | 546,550. | |
| | 3 Pledges and grants receivable, net | 190,710. | 3 | 207,192. | |
| | 4 Accounts receivable, net | | 4 | | |
| | 5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L | | | 5 | |
| | 6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L | | | 6 | |
| | 7 Notes and loans receivable, net | | | 7 | |
| | 8 Inventories for sale or use | | | 8 | |
| | 9 Prepaid expenses and deferred charges | 4,385. | 9 | | 5,146. |
| | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 23,943. | | | |
| | b Less: accumulated depreciation | 23,943. | | | |
| | | 407. | 10c | | 0. |
| | 11 Investments - publicly traded securities | 368,993. | 11 | | 397,193. |
| | 12 Investments - other securities. See Part IV, line 11 | | 12 | | |
| | 13 Investments - program-related. See Part IV, line 11 | | 13 | | |
| | 14 Intangible assets | | 14 | | |
| 15 Other assets. See Part IV, line 11 | | 15 | | | |
| 16 Total assets. Add lines 1 through 15 (must equal line 34) | 1,015,265. | 16 | | 1,160,071. | |
| Liabilities | 17 Accounts payable and accrued expenses | 135,709. | 17 | 248,096. | |
| | 18 Grants payable | | 18 | | |
| | 19 Deferred revenue | | 19 | | |
| | 20 Tax-exempt bond liabilities | | 20 | | |
| | 21 Escrow or custodial account liability. Complete Part IV of Schedule D | | 21 | | |
| | 22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L | | 22 | | |
| | 23 Secured mortgages and notes payable to unrelated third parties | | 23 | | |
| | 24 Unsecured notes and loans payable to unrelated third parties | | 24 | | |
| | 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D | 32,393. | 25 | | 32,138. |
| | 26 Total liabilities. Add lines 17 through 25 | 168,102. | 26 | | 280,234. |
| 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 | 675,755. | 27 | 691,097. | |
| | 28 Temporarily restricted net assets | 160,218. | 28 | 177,550. | |
| | 29 Permanently restricted net assets | 11,190. | 29 | 11,190. | |
| | 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 | 847,163. | 33 | | 879,837. | |
| 34 Total liabilities and net assets/fund balances | 1,015,265. | 34 | | 1,160,071. | |

Form 990 (2017)

Part XI Reconciliation of Net Assets

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

| | | | |
|----|--|----|------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 1,320,090. |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 1,308,313. |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | 11,777. |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 847,163. |
| 5 | Net unrealized gains (losses) on investments | 5 | 20,897. |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | 0. |
| 10 | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 879,837. |

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2017

Open to Public Inspection

Name of the organization **VOLUNTEER LEGAL SERVICES PROJECT OF MONROE COUNTY, INC.** Employer identification number **22-2462905**

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

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s).

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1-10 above (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|------------------------------------|----------|---|---|----|---|---|
| | | | Yes | No | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| Total | | | | | | |

VOLUNTEER LEGAL SERVICES PROJECT OF

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.") | 811,008. | 890,582. | 1,039,816. | 1,184,725. | 1,236,898. | 5,163,029. |
| 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 | 811,008. | 890,582. | 1,039,816. | 1,184,725. | 1,236,898. | 5,163,029. |
| 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. | | | | | | 5,163,029. |

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 | 811,008. | 890,582. | 1,039,816. | 1,184,725. | 1,236,898. | 5,163,029. |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources | 1,230. | 3,984. | 3,979. | 3,941. | 4,021. | 17,155. |
| 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.) | 7,346. | 6,520. | 30,992. | 17,780. | 48,736. | 111,374. |
| 11 Total support. Add lines 7 through 10 | | | | | | 5,291,558. |
| 12 Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 108,866. |
| 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 | 97.57 | % |
| 15 Public support percentage from 2016 Schedule A, Part II, line 14 | 15 | 98.24 | % |
| 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"/> | | | |

VOLUNTEER LEGAL SERVICES PROJECT OF

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

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 . | | |

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. | | |

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). | | |

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. | | |

Section E. Type III Functionally Integrated Supporting Organizations

| | | | |
|----------|--|--|--|
| 1 | Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). | | |
| a | <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below. | | |
| b | <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below. | | |
| c | <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions). | | |
| 2 | Activities Test. Answer (a) and (b) below. | | |
| a | Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. | | |
| 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. | | |

VOLUNTEER LEGAL SERVICES PROJECT OF

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

VOLUNTEER LEGAL SERVICES PROJECT OF

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 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

VOLUNTEER LEGAL SERVICES PROJECT OF
MONROE COUNTY, INC.

Employer identification number

22-2462905

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 VOLUNTEER LEGAL SERVICES PROJECT OF MONROE COUNTY, INC. | Employer identification number 22-2462905 |
|--|---|

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 | UNITED WAY OF GREATER ROCHESTER 75 COLLEGE AVENUE ROCHESTER, NY 14607 | \$ 50,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 2 | NYS DEPT. OF HEALTH CORNING TOWER, EMPIRE STATE PLAZA ALBANY, NY 12237 | \$ 203,429. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 3 | THE IOLA FUND OF NEW YORK 11 EAST 44TH STREET, SUITE 1406 NEW YORK, NY 10017 | \$ 220,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 4 | NYS UNIFIED COURT SYSTEM 25 BEAVER STREET NEW YORK, NY 10004 | \$ 353,000. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 5 | NYS DIV. OF CRIMINAL JUSTICE FOUR TOWER PLACE ALBANY, NY 12203 | \$ 45,722. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 6 | NYS OFFICE OF THE ATTORNEY GENERAL 120 BROADWAY NEW YORK, NY 10271 | \$ 49,665. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |

| | |
|---|---|
| Name of organization VOLUNTEER LEGAL SERVICES PROJECT OF MONROE COUNTY, INC. | Employer identification number 22-2462905 |
|---|---|

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|------------|--|----------------------------|---|
| 7 | LEGAL ASSISTANCE OF WNY 361 SOUTH MAIN STREET GENEVA, NY 14456 | \$ 72,185. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 8 | CAMPAIGN FOR JUSTICE ONE WEST MAIN STREET, 5TH FLOOR ROCHESTER, NY 14614 | \$ 135,585. | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.) |
| 9 | CITY OF ROCHESTER 30 CHURCH STREET ROCHESTER, NY 14614 | \$ 25,011. | 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.) |

| | |
|---|---|
| Name of organization VOLUNTEER LEGAL SERVICES PROJECT OF MONROE COUNTY, INC. | Employer identification number 22-2462905 |
|---|---|

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 VOLUNTEER LEGAL SERVICES PROJECT OF MONROE COUNTY, INC. | Employer identification number 22-2462905 |
|---|---|

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 | |
| | | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
| | | | |
| (e) Transfer of gift | | | |
| Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee | |
| | | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
| | | | |
| (e) Transfer of gift | | | |
| Transferee's name, address, and ZIP + 4 | | Relationship of transferor to transferee | |
| | | | |
| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
| | | | |
| (e) Transfer of 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 VOLUNTEER LEGAL SERVICES PROJECT OF MONROE COUNTY, INC.

Employer identification number 22-2462905

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: Total number at end of year, Aggregate value of contributions to (during year), Aggregate value of grants from (during year), Aggregate value at end of year, Did the organization inform all donors... (Yes/No), Did the organization inform all grantees... (Yes/No).

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

Form with multiple sections: Purpose(s) of conservation easements, Total number of conservation easements, Total acreage restricted by conservation easements, Number of conservation easements on a certified historic structure, Number of conservation easements included in (c) acquired after 7/25/06, Number of conservation easements modified, transferred, released, extinguished, or terminated, Number of states where property subject to conservation easement is located, Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 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)?, 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.

Form with sections: 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.

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 | 368,993. | 337,761. | 358,889. | 357,358. | 308,172. |
| b Contributions | 6,997. | 7,897. | 7,547. | 14,254. | 24,895. |
| c Net investment earnings, gains, and losses | 44,735. | 45,121. | -10,174. | 18,204. | 38,031. |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | 19,529. | 17,897. | 14,696. | 27,106. | 10,301. |
| f Administrative expenses | 4,003. | 3,889. | 3,805. | 3,821. | 3,439. |
| g End of year balance | 397,193. | 368,993. | 337,761. | 358,889. | 357,358. |

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment ▶ 52.49 %
- b Permanent endowment ▶ 2.82 %
- c Temporarily restricted endowment ▶ 44.69 %

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

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

| | Yes | No |
|--|-----|----|
| (i) unrelated organizations | X | |
| (ii) related organizations | | 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 | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | | | |
| d Equipment | | 23,943. | 23,943. | 0. |
| e Other | | | | |

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) ▶ 0.

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) | |
| (2) | |
| (3) | |
| (4) | |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶ | |

Part X Other Liabilities.

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

| 1. (a) Description of liability | (b) Book value |
|---|----------------|
| (1) Federal income taxes | |
| (2) DUE TO CAMPAIGN FOR JUSTICE | 25,670. |
| (3) DUE TO LAS | 3,234. |
| (4) DUE TO LAWNY | 3,234. |
| (5) | |
| (6) | |
| (7) | |
| (8) | |
| (9) | |
| Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶ | |

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

VOLUNTEER LEGAL SERVICES PROJECT OF
MONROE COUNTY, INC.

Schedule D (Form 990) 2017

22-2462905 Page 4

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 | 2,448,007. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | |
| | a Net unrealized gains (losses) on investments | 2a 20,897. | | |
| | b Donated services and use of facilities | 2b 1,111,023. | | |
| | c Recoveries of prior year grants | 2c | | |
| | d Other (Describe in Part XIII.) | 2d | | |
| | e Add lines 2a through 2d | | 2e | 1,131,920. |
| 3 | Subtract line 2e from line 1 | | 3 | 1,316,087. |
| 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 4,003. | | |
| | b Other (Describe in Part XIII.) | 4b | | |
| | c Add lines 4a and 4b | | 4c | 4,003. |
| 5 | Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.) | | 5 | 1,320,090. |

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 | 2,415,333. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | |
| | a Donated services and use of facilities | 2a 1,111,023. | | |
| | b Prior year adjustments | 2b | | |
| | c Other losses | 2c | | |
| | d Other (Describe in Part XIII.) | 2d | | |
| | e Add lines 2a through 2d | | 2e | 1,111,023. |
| 3 | Subtract line 2e from line 1 | | 3 | 1,304,310. |
| 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 4,003. | | |
| | b Other (Describe in Part XIII.) | 4b | | |
| | c Add lines 4a and 4b | | 4c | 4,003. |
| 5 | Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.) | | 5 | 1,308,313. |

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:

INTENDED USE OF ENDOWMENT FUNDS: FUNDING FOR CAMPAIGN FOR JUSTICE AND TO HIRE LAW SCHOOL INTERNS TO WORK AT VOLUNTEER LEGAL SERVICES PROJECT.

PART X, LINE 2:

THE PROJECT IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (THE CODE); THEREFORE, NO PROVISION FOR INCOME TAXES IS REFLECTED IN THE FINANCIAL STATEMENTS. THE PROJECT HAS BEEN CLASSIFIED AS A PUBLICLY SUPPORTED ORGANIZATION THAT IS NOT A PRIVATE FOUNDATION UNDER SECTION 509(A) OF THE CODE. THE PROJECT PRESENTLY DISCLOSES OR RECOGNIZES INCOME TAX POSITIONS BASED ON MANAGEMENT'S ESTIMATE OF WHETHER IT IS REASONABLY POSSIBLE OR PROBABLE THAT A LIABILITY HAS BEEN INCURRED

Part XIII Supplemental Information *(continued)*

FOR UNRECOGNIZED INCOME TAXES. MANAGEMENT HAS CONCLUDED THAT THE PROJECT HAS TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT IN ITS FINANCIAL STATEMENTS. U.S. FORMS 990 FILED BY THE PROJECT ARE SUBJECT TO EXAMINATION BY TAXING AUTHORITIES.

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

VOLUNTEER LEGAL SERVICES PROJECT OF
MONROE COUNTY, INC.

Employer identification number

22-2462905

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

VLSP WORKS TO MAXIMIZE UTILIZATION OF MONROE COUNTY'S PRIVATE ATTORNEYS
IN THE DELIVERY OF CIVIL LEGAL SERVICES TO THE INDIGENT. WE RECRUIT,
TRAIN, AND SUPPORT VOLUNTEER LAWYERS WITH THE EXPERTISE OUR CLIENTS
NEED TO RESOLVE SERIOUS LEGAL PROBLEMS. THE VLSP MISSION IS TO IMPROVE
THE QUALITY OF LIFE OF LOW-INCOME PEOPLE IN MONROE COUNTY BY ENSURING
EQUAL ACCESS TO JUSTICE.

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

VLSP WORKS TO MAXIMIZE UTILIZATION OF MONROE COUNTY'S PRIVATE ATTORNEYS
IN THE DELIVERY OF CIVIL LEGAL SERVICES TO THE INDIGENT. WE RECRUIT,
TRAIN, AND SUPPORT VOLUNTEER LAWYERS WITH THE EXPERTISE OUR CLIENTS
NEED TO RESOLVE SERIOUS LEGAL PROBLEMS. THE VLSP MISSION IS TO IMPROVE
THE QUALITY OF LIFE OF LOW-INCOME PEOPLE IN MONROE COUNTY BY ENSURING
EQUAL ACCESS TO JUSTICE.

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

FORM 990 IS REVIEWED BY FINANCE COMMITTEE AND EMAILED TO BOARD OF
DIRECTORS.

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

A CONFLICT OF INTEREST POLICY IS SIGNED BY ALL MEMBERS OF THE BOARD. THEY
ARE TO DISCLOSE CONFLICTS AT BOARD MEETINGS.

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

DATA IS COMPARED WITH OTHER LEGAL SERVICE PROVIDER AGENCIES. SALARY SCALES

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

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

| | | | |
|--------------------------|--|--------------------------------|------------|
| Name of the organization | VOLUNTEER LEGAL SERVICES PROJECT OF MONROE COUNTY, INC. | Employer identification number | 22-2462905 |
|--------------------------|--|--------------------------------|------------|

ADOPTED BY BOARD OF DIRECTORS.

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

FINANCIAL STATEMENTS AVAILABLE ON THE WEBSITE.

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

CONTRACTED SERVICES:

| | |
|---------------------------------|----------|
| PROGRAM SERVICE EXPENSES | 139,424. |
| MANAGEMENT AND GENERAL EXPENSES | 1,630. |
| FUNDRAISING EXPENSES | 0. |
| TOTAL EXPENSES | 141,054. |

PROFESSIONAL FEES:

| | |
|---------------------------------|--------|
| PROGRAM SERVICE EXPENSES | 6,474. |
| MANAGEMENT AND GENERAL EXPENSES | 719. |
| FUNDRAISING EXPENSES | 0. |
| TOTAL EXPENSES | 7,193. |

AUDIT EXPENSE:

| | |
|--|----------|
| PROGRAM SERVICE EXPENSES | 5,400. |
| MANAGEMENT AND GENERAL EXPENSES | 600. |
| FUNDRAISING EXPENSES | 0. |
| TOTAL EXPENSES | 6,000. |
| TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A | 154,247. |

FORM 990, PART XII, LINE 2C:

NO CHANGES HAVE TAKEN PLACE DURING THE FISCAL YEAR ENDED MARCH 31,
2018.

| | |
|---|---|
| Name of the organization VOLUNTEER LEGAL SERVICES PROJECT OF MONROE COUNTY, INC. | Employer identification number 22-2462905 |
|---|---|

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: **VOLUNTEER LEGAL SERVICES PROJECT OF MONROE COUNTY, INC.**
Employer identification number: **22-2462905**

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 |
|--|-------------------------|---|---------------------|---------------------------|-------------------------------------|
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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 |
| MONROE COUNTY BAR ASSOCIATION - 16-0834505 ONE WEST MAIN STREET ROCHESTER, NY 14614 | SUPPORT LEGAL PROFESSION | NEW YORK | 501(C)(6) | N/A | | | X |
| EMPIRE JUSTICE CENTER - 16-1487925 ONE WEST MAIN STREET, STE. 200 ROCHESTER, NY 14614 | LEGAL SUPPORT | NEW YORK | 501(C)(3) | LINE 7 | N/A | | X |
| LEGAL AID SOCIETY OF ROCHESTER, INC. - 16-0743070, ONE WEST MAIN STREET, STE. 800, ROCHESTER, NY 14614 | LEGAL ASSISTANCE | NEW YORK | 501(C)(3) | LINE 7 | N/A | | X |
| FOUNDATION OF MONROE COUNTY BAR - 16-0834505 ONE WEST MAIN STREET ROCHESTER, NY 14614 | GRANT-MAKING | NEW YORK | 501(C)(3) | LINE 11 | N/A | | X |

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

VOLUNTEER LEGAL SERVICES PROJECT OF
MONROE COUNTY, INC.

22-2462905

Schedule R (Form 990)

Part II Continuation of Identification of Related Tax-Exempt Organizations

| (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 organization? | |
|---|-------------------------|---|-------------------------------|---|-------------------------------------|--|----|
| | | | | | | Yes | No |
| LEGAL ASSISTANCE OF WNY - 16-0955954 ONE WEST MAIN STREET ROCHESTER, NY 14614 | LEGAL ASSISTANCE | NEW YORK | 501(C)(3) | LINE 7 | N/A | | X |
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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 | | | |
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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 |
| | | | | | | | | | |
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**VOLUNTEER LEGAL SERVICES PROJECT OF
MONROE COUNTY, INC.**

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.

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?

| | Yes | No |
|---|-----|----|
| 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) | LEGAL ASSISTANCE OF WESTERN NEW YORK | E | 3,234.BOOK | |
| (2) | LEGAL AID SOCIETY OF ROCHESTER, INC. | E | 3,234.BOOK | |
| (3) | LEGAL AID SOCIETY OF ROCHESTER, INC. | O | 15,000.FMV | |
| (4) | | | | |
| (5) | | | | |
| (6) | | | | |

VOLUNTEER LEGAL SERVICES PROJECT
OF MONROE COUNTY, INC.

Financial Statements

March 31, 2018

(With Independent Auditors' Report Thereon)

VOLUNTEER LEGAL SERVICES PROJECT
OF MONROE COUNTY, INC.

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* * * * *

INDEPENDENT AUDITORS' REPORTP 716.634.0700
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W EFPRgroup.com

The Board of Directors
Volunteer Legal Services Project
of Monroe County, Inc.:

Report on the Financial Statements

We have audited the accompanying financial statements of Volunteer Legal Services Project of Monroe County, Inc. (the Project), which comprise the statement of financial position as of March 31, 2018, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to 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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 Project'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 Project'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 Volunteer Legal Services Project of Monroe County, Inc. as of March 31, 2018, and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Volunteer Legal Services Project of Monroe County, Inc.'s 2017 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated September 7, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended March 31, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated August 30, 2018, on our consideration of the Project's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Project's internal control over financial reporting and compliance.

EFPR Group, CPAs, PLLC

Williamsville, New York
August 30, 2018

VOLUNTEER LEGAL SERVICES PROJECT
OF MONROE COUNTY, INC.
Statement of Financial Position
March 31, 2018
with comparative totals for 2017

| | <u>Assets</u> | <u>2018</u> | <u>2017</u> |
|--|---------------|---------------------|------------------|
| Current assets: | | | |
| Cash and equivalents | | \$ 344,703 | 245,611 |
| Beneficial interest in assets held by Community Foundation - current reserve | | 34,449 | 32,653 |
| Receivables: | | | |
| Grants | | 190,525 | 190,710 |
| Other | | <u>16,667</u> | <u>-</u> |
| Total receivables | | <u>207,192</u> | <u>190,710</u> |
| Prepaid expenses | | <u>5,146</u> | <u>4,385</u> |
| Total current assets | | <u>591,490</u> | <u>473,359</u> |
| Certificates of deposit | | 205,837 | 205,159 |
| Beneficial interest in assets held by Community Foundation | | 362,744 | 336,340 |
| Equipment, at cost | | 23,943 | 34,657 |
| Less accumulated depreciation | | <u>(23,943)</u> | <u>(34,250)</u> |
| Net equipment | | <u>-</u> | <u>407</u> |
| Total assets | | <u>\$ 1,160,071</u> | <u>1,015,265</u> |

(Continued)

See accompanying notes to financial statements.

VOLUNTEER LEGAL SERVICES PROJECT
OF MONROE COUNTY, INC.
Statement of Financial Position, Continued

| <u>Liabilities and Net Assets</u> | <u>2018</u> | <u>2017</u> |
|---------------------------------------|---------------------|------------------|
| Current liabilities: | | |
| Accounts payable and accrued expenses | \$ 248,096 | 135,709 |
| Due to LAS | 3,234 | 2,636 |
| Due to LA WNY | 3,234 | 2,636 |
| Due to Campaign for Justice | <u>25,670</u> | <u>27,121</u> |
| Total current liabilities | <u>280,234</u> | <u>168,102</u> |
| Net assets: | | |
| Unrestricted: | | |
| General | 691,097 | 675,348 |
| Equipment | <u>-</u> | <u>407</u> |
| Total unrestricted | 691,097 | 675,755 |
| Temporarily restricted | 177,550 | 160,218 |
| Permanently restricted | <u>11,190</u> | <u>11,190</u> |
| Total net assets | <u>879,837</u> | <u>847,163</u> |
| Commitments (note 6) | | |
| Total liabilities and net assets | <u>\$ 1,160,071</u> | <u>1,015,265</u> |

See accompanying notes to financial statements.

VOLUNTEER LEGAL SERVICES PROJECT
OF MONROE COUNTY, INC.
Statement of Activities
Year ended March 31, 2018
with comparative totals for 2017

| | Unrestricted | | | | | | | | | | Total | | | |
|--|-------------------|------------|-------------------|----------------|----------------|----------------------------|----------------------------|--------------------------|-------------------------|------------------|------------------------|------------------------|------------------|------------------|
| | General | Equipment | City of Rochester | OCA Oversight | IOLA | Legal Services Corporation | Legal Services Corporation | NYS Department of Health | NYS Department of State | Total | Temporarily restricted | Permanently restricted | 2018 | 2017 |
| Revenue: | | | | | | | | | | | | | | |
| Donated services | \$ 1,111,023 | - | - | - | - | - | - | - | - | 1,111,023 | - | - | 1,111,023 | 1,312,226 |
| Contributions | 166,648 | - | - | - | - | - | - | - | - | 166,648 | 6,997 | - | 173,645 | 191,363 |
| United Way | 50,000 | - | - | - | - | - | - | - | - | 50,000 | - | - | 50,000 | 49,181 |
| Grants | 11,667 | - | 25,011 | 353,000 | 220,000 | - | 203,429 | 117,961 | - | 931,068 | - | - | 931,068 | 871,996 |
| Legal Services Corporation | - | - | - | - | - | 72,185 | - | - | - | 72,185 | - | - | 72,185 | 72,185 |
| Fees | 30,435 | - | - | - | - | - | - | - | - | 30,435 | - | - | 30,435 | 27,980 |
| Investment income, net of fees | 711 | - | - | - | - | - | - | - | - | 711 | 20,204 | - | 20,915 | 21,453 |
| Miscellaneous | 58,736 | - | - | - | - | - | - | - | - | 58,736 | - | - | 58,736 | 17,780 |
| Net assets released from restrictions | 9,869 | - | - | - | - | - | - | - | - | 9,869 | (9,869) | - | - | - |
| Total revenue | 1,439,089 | - | 25,011 | 353,000 | 220,000 | 72,185 | 203,429 | 117,961 | - | 2,430,675 | 17,332 | - | 2,448,007 | 2,564,164 |
| Expenses: | | | | | | | | | | | | | | |
| Salaries | 149,914 | - | 20,502 | 264,580 | 153,810 | 52,190 | 80,327 | 95,446 | - | 816,769 | - | - | 816,769 | 803,857 |
| Payroll taxes | 16,040 | - | 1,569 | 20,233 | 11,763 | 3,990 | 5,945 | 7,299 | - | 66,839 | - | - | 66,839 | 64,022 |
| Employee benefits | 24,120 | - | 2,940 | 39,865 | 22,072 | 7,490 | 10,493 | 13,216 | - | 120,196 | - | - | 120,196 | 107,130 |
| Donated services | 1,111,023 | - | - | - | - | - | - | - | - | 1,111,023 | - | - | 1,111,023 | 1,312,226 |
| Client litigation expense fund | 1,139 | - | - | - | - | - | - | - | - | 1,139 | - | - | 1,139 | 991 |
| Contracted services | 40,730 | - | - | 2,959 | 4,000 | - | 93,365 | - | - | 141,054 | - | - | 141,054 | 129,497 |
| Insurance | 2,946 | - | - | 2,336 | 1,380 | 480 | 1,280 | - | - | 8,422 | - | - | 8,422 | 8,839 |
| Meetings, training and conferences | 12,270 | - | - | - | 1,000 | - | 150 | - | - | 13,420 | - | - | 13,420 | 13,744 |
| Membership dues | 7,134 | - | - | - | - | - | 405 | - | - | 7,539 | - | - | 7,539 | 7,169 |
| Office expenses | 8,173 | - | - | 6,962 | 4,575 | 900 | 3,702 | 2,000 | - | 26,312 | - | - | 26,312 | 25,545 |
| Occupancy | 638 | - | - | 13,350 | 20,100 | 7,135 | 7,762 | - | - | 48,985 | - | - | 48,985 | 45,184 |
| Professional fees | 13,193 | - | - | 2,715 | 1,300 | - | - | - | - | 13,193 | - | - | 13,193 | 13,269 |
| Travel | 14,233 | - | - | - | - | - | - | - | - | 18,248 | - | - | 18,248 | 15,098 |
| Depreciation | - | 407 | - | - | - | - | - | - | - | 407 | - | - | 407 | 891 |
| Miscellaneous | 21,787 | - | - | - | - | - | - | - | - | 21,787 | - | - | 21,787 | 7,899 |
| Total expenses | 1,423,340 | 407 | 25,011 | 353,000 | 220,000 | 72,185 | 203,429 | 117,961 | - | 2,415,333 | 17,332 | - | 2,415,333 | 2,555,361 |
| Increase (decrease) in net assets | 15,749 | (407) | - | - | - | - | - | - | - | 15,342 | 17,332 | - | 32,674 | 8,803 |
| Net assets at beginning of year | 675,348 | 407 | - | - | - | - | - | - | - | 675,755 | 160,218 | 11,190 | 847,163 | 838,360 |
| Net assets at end of year | \$ 691,097 | - | - | - | - | - | - | - | - | 691,097 | 177,550 | 11,190 | 879,837 | 847,163 |

See accompanying notes to financial statements.

VOLUNTEER LEGAL SERVICES PROJECT
OF MONROE COUNTY, INC.
Statement of Functional Expenses
Year ended March 31, 2018
with comparative totals for 2017

| | Program services | Management and general | <u>Total</u> | |
|------------------------------------|---------------------|------------------------------|------------------|------------------|
| | | | <u>2018</u> | <u>2017</u> |
| Salaries | \$ 735,092 | 81,677 | 816,769 | 803,857 |
| Payroll taxes | 60,155 | 6,684 | 66,839 | 64,022 |
| Employee benefits | 108,176 | 12,020 | 120,196 | 107,130 |
| Donated services | 1,111,023 | - | 1,111,023 | 1,312,226 |
| Client litigation expense fund | 1,139 | - | 1,139 | 991 |
| Contracted services | 139,424 | 1,630 | 141,054 | 129,497 |
| Insurance | 7,580 | 842 | 8,422 | 8,839 |
| Meetings, training and conferences | 3,355 | 10,065 | 13,420 | 13,744 |
| Membership dues | 7,539 | - | 7,539 | 7,169 |
| Office expenses | 23,681 | 2,631 | 26,312 | 25,545 |
| Occupancy | 44,085 | 4,900 | 48,985 | 45,184 |
| Professional fees | 11,874 | 1,319 | 13,193 | 13,269 |
| Travel | 18,248 | - | 18,248 | 15,098 |
| Depreciation | 366 | 41 | 407 | 891 |
| Miscellaneous | 3,379 | 18,408 | 21,787 | 7,899 |
| | <u>\$ 2,275,116</u> | <u>140,217</u> | <u>2,415,333</u> | <u>2,555,361</u> |
| Total expenses | | | | |

See accompanying notes to financial statements.

VOLUNTEER LEGAL SERVICES PROJECT
OF MONROE COUNTY, INC.
Statement of Cash Flows
Year ended March 31, 2018
with comparative totals for 2017

| | <u>2018</u> | <u>2017</u> |
|---|---------------------|------------------|
| Cash flows from operating activities: | | |
| Increase in net assets | \$ 32,674 | 8,803 |
| Adjustments to reconcile increase in net assets to net cash provided by (used in) operating activities: | | |
| Depreciation | 407 | 891 |
| Unrealized appreciation in fair value of investments | (20,897) | (21,401) |
| Changes in: | | |
| Receivables | (16,482) | (56,841) |
| Prepaid expenses | (761) | (196) |
| Accounts payable and accrued expenses | 112,387 | 34,406 |
| Due to LAS | 598 | (1,132) |
| Due to LAWNY | 598 | (1,132) |
| Due to Campaign for Justice | (1,451) | 1,451 |
| Net cash provided by (used in) operating activities | <u>107,073</u> | <u>(35,151)</u> |
| Cash flows from investing activities: | | |
| Increase in certificates of deposit | (678) | (802) |
| Change in beneficial interest in assets held by Community Foundation | <u>(7,303)</u> | <u>(9,831)</u> |
| Net cash used in investing activities | <u>(7,981)</u> | <u>(10,633)</u> |
| Net increase (decrease) in cash and equivalents | 99,092 | (45,784) |
| Cash and equivalents at beginning of year | <u>245,611</u> | <u>291,395</u> |
| Cash and equivalents at end of year | <u>\$ 344,703</u> | <u>245,611</u> |
| Supplemental schedules of cash flow information: | | |
| Donated services revenue | <u>\$ 1,111,023</u> | <u>1,312,226</u> |
| Donated services expense | <u>\$ 1,111,023</u> | <u>1,312,226</u> |
| Disposal of fully depreciated equipment | <u>\$ 10,714</u> | <u>2,999</u> |

See accompanying notes to financial statements.

VOLUNTEER LEGAL SERVICES PROJECT
OF MONROE COUNTY, INC.

Notes to Financial Statements

March 31, 2018

(1) Summary of Significant Accounting Policies

(a) Nature of Activities

Volunteer Legal Services Project of Monroe County, Inc. (the Project) was created in 1981 to increase participation by private attorneys in the delivery of civil legal services to the poor in Monroe County. A small staff administers a largely volunteer effort in which private attorneys represent low income clients.

The Project began as a project of the Monroe County Bar Association (Bar Association) and was incorporated in December 1982 as a not-for-profit corporation. It is governed by an independent Board of Directors composed of attorneys and non-attorneys. The Project receives funding from Legal Assistance of Western New York (LAWNY), Interest on Lawyer Account Fund (IOLA), the United Way of Greater Rochester, New York State (NYS), private foundations, law firms and individual attorneys in Monroe County.

(b) Basis of Accounting

The financial statements of the Project have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

(c) Basis of Presentation

The Project reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets. Accordingly, net assets of the Project and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations and may be used for any purpose designated by the Project's Board of Directors.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Project and/or the passage of time.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that must be maintained permanently by the Project. Generally, the donors of these assets permit the Project to use all or part of the income earned on related investments for general or specific purposes. The Project received a permanently restricted contribution of \$11,190 in memory of Gary Amendola. No amounts were received in 2018 and 2017. The specific purpose of the endowment investment earnings is to hire law student interns to work at the Project.

(d) Estimates

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

VOLUNTEER LEGAL SERVICES PROJECT
OF MONROE COUNTY, INC.

Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(e) Cash and Equivalents

For purposes of the statement of cash flows, the Project considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

(f) Concentrations of Credit Risk

Financial instruments that potentially subject the Project to concentrations of credit risk consist principally of cash and cash equivalent accounts in financial institutions. Although the accounts periodically exceed the federally insured deposit amount, management does not anticipate nonperformance by the financial institution.

(g) Endowment

The Project's endowment was established by donations made directly to the Project. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds are classified and reported based on the existence or absence of explicit donor-imposed restrictions. See note 3 for endowment detail.

New York Prudent Management of Institutional Funds Act (NYPMIFA) was enacted on September 17, 2010 and removes the prohibition on appropriations below the historic dollar value of endowment funds absent explicit donor stipulations to the contrary.

In accordance with NYPMIFA, the Project considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the various funds.
2. The purposes of the donor-restricted endowment funds.
3. General economic conditions.
4. The possible effect of inflation and deflation.
5. The expected total return from income and the appreciation of investments.
6. Other resources of the Project.
7. The investment policies of the Project.

(h) Receivables

Receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. Changes in the valuation allowance have not been material to the financial statements.

VOLUNTEER LEGAL SERVICES PROJECT
OF MONROE COUNTY, INC.

Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(i) Investments

Investments are stated at fair value. In accordance with the policy of carrying investments at fair value, the change in net unrealized appreciation is included in investment income in the accompanying statement of activities.

(j) Capitalization and Depreciation

Equipment is recorded at cost or fair market value at the date of the gift in the case of donated equipment. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of equipment are recorded as unrestricted support. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives using the straight-line method. Improvements are capitalized, while expenditures for maintenance and repairs are charged to expense as incurred. Upon disposal of depreciable equipment, the appropriate equipment accounts are reduced by the related costs and accumulated depreciation. The resulting gains and losses are reflected in the accompanying statement of activities.

(k) Deferred Revenue and Revenue Recognition

Grant awards accounted for as exchange transactions are recorded as revenue when expenditures have been incurred in compliance with the grant restrictions. Amounts unspent are recorded in the accompanying statement of financial position as deferred revenue.

(l) Contributions

Contributions are recognized when the donor makes an unconditional promise to give to the Project. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

The Project reports gifts of land, buildings and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash for other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Project reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

VOLUNTEER LEGAL SERVICES PROJECT
OF MONROE COUNTY, INC.

Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(m) Donated Services

The Project values all donated legal services at estimated fair value. All donated legal services are related to the mission of the Project and considered program services in the accompanying statement of functional expenses. For the years ended March 31, 2018 and 2017, the estimated value of these services was as follows:

| | Hourly <u>rate</u> | <u>Hours</u> | | <u>Amount</u> | |
|-----------|-----------------------|--------------|-------------|---------------------|------------------|
| | | <u>2018</u> | <u>2017</u> | <u>2018</u> | <u>2017</u> |
| Attorney | \$ 200 | 5,233.04 | 6,203.44 | \$ 1,046,608 | 1,240,688 |
| Paralegal | \$ 100 | 562.55 | 540.70 | 56,255 | 54,070 |
| Other | \$ 30 | 272.00 | 582.26 | <u>8,160</u> | <u>17,468</u> |
| | | | | <u>\$ 1,111,023</u> | <u>1,312,226</u> |

(n) Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

(o) Subsequent Events

The Project has evaluated subsequent events through the date of the report which is the date the accompanying financial statements were available to be issued.

(p) Income Taxes

The Project is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code), therefore, no provision for income taxes is reflected in the financial statements. The Project has been classified as a publicly supported organization that is not a private foundation under Section 509(a) of the Code. The Project presently discloses or recognizes income tax positions based on management's estimate of whether it is reasonably possible or probable that a liability has been incurred for unrecognized income taxes. Management has concluded that the Project has taken no uncertain tax positions that require adjustment in its financial statements. U.S. Forms 990 filed by the Project are subject to examination by taxing authorities.

VOLUNTEER LEGAL SERVICES PROJECT
OF MONROE COUNTY, INC.

Notes to Financial Statements, Continued

(2) Beneficial Interest in Assets Held by Community Foundation

Financial Instruments

Investments are held in the Rochester Area Community Foundation (the Foundation), a nonprofit organization that pools funds of organizations and invests in marketable securities. Each participating organization is allocated investment units based on the amounts invested. The market value of the investment units is based on the value of the individual securities held by each fund.

| | <u>2018</u> | <u>2017</u> |
|---|-------------------|----------------|
| Amounts are designated for the following purposes: | | |
| Current reserve - Campaign for Justice - Sydney R. Rubin Memorial Fund | \$ 34,449 | 32,653 |
| Beneficial Interest in Assets Held by Community Foundation: | | |
| Hanna S. Cohn Fund for the Future | 98,809 | 87,642 |
| Gary Amendola Endowment | 15,300 | 14,501 |
| Michael S. Schnittman Endowment | 21,010 | 19,271 |
| Paul E. Richardson Endowment | 19,172 | 17,341 |
| Unrestricted | <u>208,453</u> | <u>197,585</u> |
| | <u>362,744</u> | <u>336,340</u> |
| Total assets | <u>\$ 397,193</u> | <u>368,993</u> |

Assets are reported at fair value based on quoted market prices. Realized and unrealized gains and losses on permanently restricted and unrestricted net assets, are reported as unrestricted, based upon the presence or absence of donor stipulation as to their use. Investment income for the years ended March 31, 2018 and 2017 is summarized as follows:

| | <u>2018</u> | <u>2017</u> |
|--|------------------|---------------|
| Interest and dividends | \$ 18 | 52 |
| Unrealized appreciation in fair value of investments | <u>20,897</u> | <u>21,401</u> |
| Total investment income | <u>\$ 20,915</u> | <u>21,453</u> |

Management fees of approximately \$4,003 and \$3,889, respectively, have been netted against investment income for the years ended March 31, 2018 and 2017.

VOLUNTEER LEGAL SERVICES PROJECT
OF MONROE COUNTY, INC.

Notes to Financial Statements, Continued

(2) Beneficial Interest in Assets Held by Community Foundation, Continued

Fair Value Measurements

A framework has been established for measuring fair value. That framework 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 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Project 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.

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 Project uses net asset values reported by fund managers as a practical expedient to estimate the fair values of its investments held through limited partnerships and other similar funds. Classification of these investments within the fair value hierarchy is based on the Project's ability to timely redeem its interest rather than on inputs used.

The 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, while the Project 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.

All investment units in the Foundation held by the Project are classified as level 2 investments.

VOLUNTEER LEGAL SERVICES PROJECT
OF MONROE COUNTY, INC.

Notes to Financial Statements, Continued

(3) Endowments

The Project's endowment as of March 31, 2018 and 2017, respectively, consists of funds established for a variety of purposes. As required by generally accepted accounting principles, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Project has interpreted the applicable provisions of New York Not-for-Profit Corporation Law to mean that the classification of appreciation on permanently restricted endowment gifts, beyond the original gift amount, follows the donor's restrictions on the use of the related income.

The balances of the endowments as of March 31 are as follows:

| | <u>Unrestricted</u> | <u>Temporarily restricted</u> | <u>Permanently restricted</u> | <u>Total</u> |
|------|---------------------|-----------------------------------|-----------------------------------|----------------|
| 2018 | \$ <u>208,453</u> | <u>177,550</u> | <u>11,190</u> | <u>397,193</u> |
| 2017 | \$ <u>197,585</u> | <u>160,218</u> | <u>11,190</u> | <u>368,993</u> |

Changes in endowment net assets for the years ended March 31, 2018 and 2017 and endowment net assets composition by type as of March 31, 2018 and 2017 are as follows:

| | <u>2018</u> | | | <u>Total</u> |
|--|---------------------|-----------------------------------|-----------------------------------|----------------|
| | <u>Unrestricted</u> | <u>Temporarily restricted</u> | <u>Permanently restricted</u> | |
| Balance as of March 31, 2017 | \$ 197,585 | 160,218 | 11,190 | 368,993 |
| Contributions | - | 6,997 | - | 6,997 |
| Net unrealized appreciation on investments | 22,639 | 22,096 | - | 44,735 |
| Professional fees | (2,111) | (1,892) | - | (4,003) |
| Withdrawals | (9,660) | - | - | (9,660) |
| Net assets released from restrictions | - | (9,869) | - | (9,869) |
| Balance as of March 31, 2018 | \$ <u>208,453</u> | <u>177,550</u> | <u>11,190</u> | <u>397,193</u> |
| Board designated endowment funds | \$ 208,453 | - | - | 208,453 |
| Donor restricted endowment funds | - | <u>177,550</u> | <u>11,190</u> | <u>188,740</u> |
| Total endowment funds | \$ <u>208,453</u> | <u>177,550</u> | <u>11,190</u> | <u>397,193</u> |

VOLUNTEER LEGAL SERVICES PROJECT
OF MONROE COUNTY, INC.

Notes to Financial Statements, Continued

(3) Endowments, Continued

| | 2017 | | | Total |
|---|-------------------|---------------------------|---------------------------|----------------|
| | Unrestricted | Temporarily restricted | Permanently restricted | |
| Balance as of March 31, 2016 | \$ 185,645 | 140,926 | 11,190 | 337,761 |
| Contributions | - | 7,897 | - | 7,897 |
| Net unrealized appreciation on investments | 23,320 | 21,801 | - | 45,121 |
| Professional fees | (1,951) | (1,938) | - | (3,889) |
| Withdrawals | (9,429) | - | - | (9,429) |
| Net assets released from restrictions | <u>-</u> | <u>(8,468)</u> | <u>-</u> | <u>(8,468)</u> |
| Balance as of March 31, 2017 | \$ <u>197,585</u> | <u>160,218</u> | <u>11,190</u> | <u>368,993</u> |
| Board designated endowment funds | \$ 197,585 | - | - | 197,585 |
| Donor restricted endowment funds | <u>-</u> | <u>160,218</u> | <u>11,190</u> | <u>171,408</u> |
| Total endowment funds | \$ <u>197,585</u> | <u>160,218</u> | <u>11,190</u> | <u>368,993</u> |

| | 2018 | 2017 |
|--|------------------|---------------|
| The portion of perpetual endowment funds that is required to be retained permanently either by explicit donor stipulation or by New York State Not-for-Profit Corporation Law. | \$ <u>11,190</u> | <u>11,190</u> |
| Total endowment funds classified as permanently restricted net assets. | \$ <u>11,190</u> | <u>11,190</u> |

The Foundation invests the funds transferred to it by the Project. Funds are invested as part of the Foundation's permanent endowment funds, subject to the same policies for investment, determination of current distribution amount, and allocation to cover the Foundation's administrative costs. Distributions shall be made in accordance with such procedures for the administration and operation of such funds of the Foundation as may be in effect from time to time.

(4) Related Parties

Related party transactions as of and for the years ended March 31, 2018 and 2017 were as follows:

- (a) The Project was affiliated with the Bar Association until December 31, 1982 when it became a separate corporation. The Executive Director and the President Elect of the Bar Association are ex-officio members of the Board of Directors of the Project. The Director of LAWNY, which provides funding for the Project, and the Director of the Legal Aid Society of Rochester (LAS), a Campaign for Justice fundraising collaborator, are also ex-officio members of the Board of Directors of the Project.

VOLUNTEER LEGAL SERVICES PROJECT
OF MONROE COUNTY, INC.

Notes to Financial Statements, Continued

(4) Related Parties, Continued

- (b) The Project, LAWNY, and LAS have agreed to participate in a fundraising project referred to as the "Campaign for Justice." During the years ended March 31, 2018 and 2017, phonathons were held, with the proceeds allocated among the organizations in accordance with the terms of the agreement. Amounts due to Campaign for Justice at March 31, 2018 and 2017 totaled \$25,670 and \$27,121, respectively.
- (c) The Project, LAWNY, and LAS received a gift of \$25,670 in the 1998 fiscal year, which is held as an investment by the Project. The gains or losses incurred by the investment are allocated equally to the related parties and the Project and the equal share of the net investment is shown as due to or from the related party. At March 31, 2018 and 2017, the Project was indebted to the related parties in the amount of \$6,468 and \$5,272, respectively.
- (d) The Legal Services Project funds include amounts received by the Project as a subrecipient of LAWNY, a Legal Services Corporation recipient, and are used to coordinate volunteer attorneys and provide legal representation to low-income people eligible to receive Legal Services Corporation funded services in Monroe County.
- (e) The Project entered into an agreement with the Bar Association, Empire Justice Center, Monroe County Legal Assistance Center, a division of LAWNY, LAS and the Foundation of Monroe County Bar. The intent of the agreement was to locate their offices at one location and to share facilities at that location for their common benefit. The agreement also states that the parties will begin a fundraising campaign, known as the Partnership for Equal Justice, to raise funds for their co-location.
- (f) During the years ended March 31, 2018 and 2017, the Project shared certain expenses with LAS. In 2018 and 2017, the Project paid \$15,000 to LAS for shared staffing expense.

(5) Retirement Plan

The Project has a tax deferred retirement plan for personnel who meet certain length of service requirements whereby the employee can make contributions up to \$18,000 or \$24,000 for participants age 50 or older. Employer contributions to the plan are determined annually by the Board of Directors. The Project's contributions to the plan amounted to \$24,000 and \$30,336 for the years ended March 31, 2018 and 2017, respectively.

VOLUNTEER LEGAL SERVICES PROJECT
OF MONROE COUNTY, INC.

Notes to Financial Statements, Continued

(6) Commitments

The Project entered into a co-location lease agreement with the Bar Association, a related party, commencing in November 2005 for an initial term of 15 years expiring in October 2020. The agreement specifies minimum rental payments and contingent payments based on increase in real estate taxes and operating expenses. The Project also leases certain office equipment under the terms of operating leases expiring through January 2022. Total expense under these agreements for the years ended March 31, 2018 and 2017 amounted to \$39,962 and \$40,432, respectively.

Future minimum lease payment for the four years ending after March 31, 2018 are as follows:

| | |
|------|------------------|
| 2019 | \$ 39,773 |
| 2020 | 39,026 |
| 2021 | 2,492 |
| 2022 | <u>1,248</u> |
| | \$ <u>82,539</u> |

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Board of Directors
Volunteer Legal Services Project
of Monroe County, Inc.:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of Volunteer Legal Services Project of Monroe County, Inc. (the Project), which comprise the statement of financial position as of March 31, 2018, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to financial statements, and have issued our report thereon dated August 30, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Project's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Project's internal control. Accordingly, we do not express an opinion on the effectiveness of the Project's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Project's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Project's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Project's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Project's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

EFPR Group, CPAs, PLLC

Williamsville, New York
August 30, 2018

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. VOLUNTEER LEGAL SERVICES PROJECT OF MONROE COUNTY, INC. | Employer identification number (EIN) or 22-2462905 |
| 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. 1 WEST MAIN STREET, 5TH FLOOR | Social security number (SSN) |
| | City, town or post office, state, and ZIP code. For a foreign address, see instructions. ROCHESTER, NY 14614 | |

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 |

CONNIE DOHERTY

• The books are in the care of ▶ **1 WEST MAIN STREET, 5TH FLOOR - ROCHESTER, NY 14614**
Telephone No. ▶ **585-295-5704** 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 **FEBRUARY 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 **APR 1, 2017**, and ending **MAR 31, 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.

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) 04/01/2017 and Ending (mm/dd/yyyy) 03/31/2018 | | |
| 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: VOLUNTEER LEGAL SERVICES PROJECT OF MONR | Employer Identification Number (EIN): 22-2462905 |
| | Mailing Address: 1 WEST MAIN STREET, 5TH FLOOR | NY Registration Number: 03-29-41 |
| | City / State / ZIP: ROCHESTER, NY 14614 | Telephone: 585 232-3051 |
| | Website: WWW.VLSPROCHESTER.ORG | Email: |
| Check your organization's registration category: <input type="checkbox"/> 7A only <input type="checkbox"/> EPTL only <input checked="" type="checkbox"/> DUAL (7A & EPTL) <input type="checkbox"/> 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: |  | MARGARET A. CLEMENS, ESQ. | 10/8/2018 |
| | Signature | Print Name and Title | Date |
| Chief Financial Officer or Treasurer: |  | BRIAN HEDGES, CPA, CFE | 10/11/2018 |
| | 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. | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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. |
| | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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>100.</u> | Total fee: \$ <u>125.</u> | Make a single check or money order payable to: "Department of Law" |
|---|---------------------------------|------------------------------------|------------------------------|--|

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)).

CHAR500

Schedule 4b: Government Grants
www.CharitiesNYS.com

2017

Open to Public
Inspection

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

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

1. Organization Information

| | |
|---|-------------------------|
| Name of Organization: | NY Registration Number: |
| VOLUNTEER LEGAL SERVICES PROJECT OF MONROE COUNTY, IN | 03-29-41 |

2. Government Grants

| Name of Government Agency | Amount of Grant |
|--|-----------------|
| 1. NYS DEPT. OF HEALTH - AIDS INSTITUTE | 1. 203,429. |
| 2. THE IOLA FUND OF NEW YORK | 2. 220,000. |
| 3. NYS OFFICE OF COURT ADMIN. | 3. 353,000. |
| 4. NYS DEPT. OF STATE - DOMESTIC VIOLENCE | 4. 22,574. |
| 5. NYS DIV. OF CRIMINAL JUSTICE - DOMESTIC VIOLENCE | 5. 45,722. |
| 6. NYS OFFICE OF THE ATTORNEY GENERAL - FORECLOSURE ASSI | 6. 49,665. |
| 7. CITY OF ROCHESTER | 7. 25,011. |
| 8. AMERICORPS | 8. 6,667. |
| 9. | 9. |
| 10. | 10. |
| 11. | 11. |
| 12. | 12. |
| 13. | 13. |
| 14. | 14. |
| 15. | 15. |
| Total Government Grants: | Total: 926,068. |