Los Angeles LGBT Center
(a nonprofit California corporation)

Financial Statements
Years Ended June 30, 2015 and 2014

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Description of Organization

For over 45 years, the Los Angeles LGBT Center (the "Center") has been building the health, enriching the lives and advocating for the rights of lesbian, gay, bisexual and transgender ("LGBT") people. It was founded as an all-volunteer organization, offering counseling, shelter/support for homeless LGBT youth, senior citizens and a safe space for our community to gather.

The Los Angeles LGBT Center is building a world where LGBT people thrive as healthy, equal and complete members of society.

Today the Center is an $85 million organization with over 500 employees and approximately 900 devoted volunteers every month. Its wide array of services includes: free and low cost healthcare and medications for those most in need, including people with HIV/AIDS; housing, food, clothing and support for homeless LGBT youth; low-cost counseling and addiction-recovery services; essential services for LGBT seniors and parents; legal services; health education and HIV prevention programs; cultural arts programs; and more.

Information about the Los Angeles LGBT Center and its programs and services is available on the Web at www.lalgbtcenter.org.

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1888 Century Park East
4th Floor
Los Angeles, CA 90067

Independent Auditor's Report

Board of Directors
Los Angeles LGBT Center
Los Angeles, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Los Angeles LGBT Center (the "Center"), which comprise the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Los Angeles LGBT Center as of June 30, 2015 and 2014, and the changes in its net assets, functional expenses, and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

BDO USA, LLP

December 24, 2015

Financial Statements

Los Angeles LGBT Center
(a nonprofit California corporation)

Statements of Financial Position

June 30,	**2015**	2014
Current assets		
Cash and cash equivalents	**$ 32,820,465**	$ 32,907,882
Accounts and other receivables	**164,262**	1,632,798
Receivable from affiliate	**-**	7,127,000
Clinic fees receivable, net	**4,377,392**	5,442,129
Contracts and grants receivable, net	**2,809,214**	2,684,575
Pledges receivable, net	**1,615,889**	1,665,072
Short-term investments	**10,538,568**	9,570,461
Inventories	**435,116**	624,270
Total current assets	**52,760,906**	61,654,187
Noncurrent assets		
Contributions receivable – held in trust	**2,927,495**	3,023,800
Beneficial interests in trusts	**3,220,753**	2,547,264
Receivable from affiliate	**7,539,575**	-
Pledges receivable, net	**2,803,438**	1,151,175
Long-term investments	**3,267,218**	3,804,088
Property and equipment, net	**10,302,611**	11,289,496
Other assets	**2,079,876**	1,587,412
Total noncurrent assets	**32,140,966**	23,403,235
Total assets	**$ 84,901,872**	$ 85,057,422
Current liabilities		
Accounts payable	**$ 3,048,980**	$ 3,622,189
Accrued expenses and other liabilities	**4,497,263**	11,963,823
Unearned revenue	**753,221**	742,398
Current portion of annuities payable	**166,558**	150,558
Current portion of long-term debt	**348,965**	7,308,561
Total current liabilities	**8,814,987**	23,787,529
Noncurrent liabilities		
Annuities payable, net of current portion	**875,378**	907,569
Long-term debt, net of current portion	**8,964,500**	2,318,013
Total noncurrent liabilities	**9,839,878**	3,225,582
Total liabilities	**18,654,865**	27,013,111
Commitments and Contingencies		
Net assets		
Unrestricted	**50,857,687**	46,544,923
Temporarily restricted	**10,226,817**	6,650,268
Permanently restricted	**5,162,503**	4,849,120
Total net assets	**66,247,007**	58,044,311
Total liabilities and net assets	**$ 84,901,872**	$ 85,057,422

See accompanying summary of significant accounting policies and notes to financial statements.

Los Angeles LGBT Center
(a nonprofit California corporation)

Statements of Activities and Changes in Net Assets

Year ended June 30, 2015	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Public support and other revenue				
Public support:				
Special events revenue:				
Gross receipts	$ 7,948,031	$ 272,131	$ -	$ 8,220,162
Less costs of direct benefits to donors	(253,228)	-	-	(253,228)
Net special events revenue	7,694,803	272,131	-	7,966,934
Program fees	51,318,813	-	-	51,318,813
Grants	15,689,363	-	-	15,689,363
Contributions	3,599,144	1,470,753	-	5,069,897
Contributions - Capital Campaign	1,000,000	3,423,758	-	4,423,758
Contributed goods and services	900,789	-	-	900,789
Other operating revenue	98,762	-	-	98,762
Total public support and other revenue	80,301,674	5,166,642		85,468,316
Satisfaction of program restrictions	1,792,689	(1,792,689)	-	-
Total public support and other revenue and net assets released from restrictions	82,094,363	3,373,953	-	85,468,316
Operating expenses				
Program services	70,974,870	-	-	70,974,870
Supporting services:				
General and administrative	694,538	-	-	694,538
Fund-raising	6,498,574	-	-	6,498,574
Total supporting services	7,193,112	-	-	7,193,112
Total operating expenses	78,167,982	-	-	78,167,982
Change in net assets before non-operating gains and other revenue	3,926,381	3,373,953	-	7,300,334
Non-operating gains (losses) and other revenue				
Interest and dividend income	624,346	-	-	624,346
Realized and unrealized gains (losses) on investments, net	(237,963)	-	-	(237,963)
Unrealized gains on trusts held by third parties	-	263,801	313,383	577,184
Change in value of split-interest agreements	-	(61,205)	-	(61,205)
Total non-operating gains and other revenue	386,383	202,596	313,383	902,362
Change in net assets	4,312,764	3,576,549	313,383	8,202,696
Net assets, beginning of year	46,544,923	6,650,268	4,849,120	58,044,311
Net assets, end of year	$ 50,857,687	$ 10,226,817	$ 5,162,503	$ 66,247,007

See accompanying summary of significant accounting policies and notes to financial statements.

Los Angeles LGBT Center
(a nonprofit California corporation)

Statements of Activities and Changes in Net Assets (Continued)

Year ended June 30, 2014	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Public support and other revenue				
Public support:				
Special events revenue:				
Gross receipts	$ 7,534,841	$ 431,059	$ -	$ 7,965,900
Less costs of direct benefits to donors	(191,575)	-	-	(191,575)
Net special events revenue	7,343,266	431,059	-	7,774,325
Program fees	49,327,941	-	-	49,327,941
Grants	15,314,619	-	-	15,314,619
Contributions	3,499,389	1,381,840	-	4,881,229
Contributions - Capital Campaign	2,505,368	3,039,656	-	5,545,024
Contributed goods and services	898,569	-	-	898,569
Other operating revenue	158,304	-	-	158,304
Total public support and other revenue	79,047,456	4,852,555	-	83,900,011
Satisfaction of program restrictions	2,016,610	(2,016,610)	-	-
Total public support and other revenue and net assets released from restrictions	81,064,066	2,835,945	-	83,900,011
Operating expenses				
Program services	65,799,067	-	-	65,799,067
Supporting services:				
General and administrative	439,651	-	-	439,651
Fund-raising	5,529,246	-	-	5,529,246
Total supporting services	5,968,897	-	-	5,968,897
Total operating expenses	71,767,964	-	-	71,767,964
Change in net assets before non-operating gains and other revenue	9,296,102	2,835,945	-	12,132,047
Non-operating gains (losses) and other revenue				
Interest and dividend income	349,579	-	-	349,579
Realized and unrealized gains (losses) on investments, net	357,794	-	-	357,794
Unrealized gains on trusts held by third parties	-	112,298	483,686	595,984
Change in value of split-interest agreements	-	(12,384)	-	(12,384)
Total non-operating gains and other revenue	707,373	99,914	483,686	1,290,973
Change in net assets	10,003,475	2,935,859	483,686	13,423,020
Net assets, beginning of year	36,541,448	3,714,409	4,365,434	44,621,291
Net assets, end of year	$ 46,544,923	$ 6,650,268	$ 4,849,120	$ 58,044,311

See accompanying summary of significant accounting policies and notes to financial statements.

Los Angeles LGBT Center
(a nonprofit California corporation)

Statement of Functional Expenses
Year Ended June 30, 2015

	Program Services								Supporting Services			
Year ended June 30, 2015	Policy & Community Building	Cultural Arts & Education	Senior Services	Health & Mental Health Services	Legal Services	Public Affairs	Children, Youth & Family Services	Total Program Services	General and Administrative	Fundraising	Total Supportive Services	Total
Program Staff Salaries	$ 797,980	$ 472,545	$ 549,017	$ 11,285,567	$ 435,102	$ 578,379	$ 3,643,248	$ 17,761,838	$ -	$ 1,944,260	$ 1,944,260	$ 19,706,098
Administration Salaries	71,394	222,523	77,609	550,492	96,275	47,863	788,129	1,854,285	2,840,743	417,814	3,258,557	5,112,842
Employee Benefits	114,388	148,847	119,013	1,990,037	89,078	85,529	1,146,818	3,693,710	313,807	307,271	621,078	4,314,788
Employer Taxes	70,555	61,253	54,126	984,857	44,882	50,884	394,515	1,661,072	208,891	183,285	392,176	2,053,248
Medical Supplies	-	-	-	29,764,736	-	-	3,723	29,768,459	-	-	-	29,768,459
Supplies	12,516	21,831	16,226	151,298	12,200	8,998	159,870	382,939	121,091	74,456	195,547	578,486
Facilities, Repairs and Maintenance	9,213	32,868	19,232	771,259	62,709	11,074	778,376	1,684,731	128,390	32,237	160,627	1,845,358
Telephone and Utilities	14,426	31,493	4,447	195,224	11,613	12,309	180,106	449,618	419,212	29,770	448,982	898,600
Advertising, Printing and Postage	723	7,470	19,707	98,811	1,523	211,503	5,244	344,981	162,124	294,935	457,059	802,040
Insurance	523	2,831	1,065	9,535	5,982	1,459	11,673	33,068	168,460	3,190	171,650	204,718
Travel	114,958	1,004	12,830	38,272	11,109	6,118	94,613	278,904	63,807	65,020	128,827	407,731
Professional Fees and Contracted Services	203,777	16,047	1,204	1,525,552	20,527	69,343	318,784	2,155,234	643,495	499,485	1,142,980	3,298,214
Event Expenses	19,332	98,172	61,691	584,716	2,724	8,195	108,872	883,702	13,691	1,288,781	1,302,472	2,186,174
Equipment Lease and Repair	9,535	39,013	8,994	573,332	11,715	30,183	186,902	859,674	486,317	80,720	567,037	1,426,711
Client Services	5,200	-	42,914	133,471	206	-	744,271	926,062	-	1,271	1,271	927,333
Lab Testing	-	-	-	644,495	-	-	-	644,495	-	-	-	644,495
Taxes and Licenses	1,124	5,796	832	18,423	43	73	4,845	31,136	13,360	3,340	16,700	47,836
Educational Materials	-	-	-	57,005	-	-	-	57,005	-	-	-	57,005
Staff and Board Development	23,848	755	6,596	113,217	6,684	11,111	16,554	178,765	133,903	127,565	261,468	440,233
Interest Expense	-	-	-	-	-	-	-	-	59,273	-	59,273	59,273
Miscellaneous	155,106	-	570	35,981	-	80,134	66,647	338,438	330,795	15	330,810	669,248
Contributed Goods and Services	41,779	-	33,038	365,916	74,473	-	28,228	543,434	2,816	354,539	357,355	900,789
Bank, Payroll and Investment Fees	-	-	-	7	-	-	2	9	457,804	135,077	592,881	592,890
Allocated G&A	233,828	147,879	175,726	3,301,311	133,371	168,941	1,156,136	5,317,192	(5,956,569)	639,377	(5,317,192)	-
Total expenses before depreciation and amortization	1,900,205	1,310,327	1,204,837	53,193,514	1,020,216	1,382,096	9,837,556	69,848,751	611,410	6,482,408	7,093,818	76,942,569
Depreciation and amortization	15,766	81,260	11,446	365,546	57,307	1,319	593,475	1,126,119	83,128	16,166	99,294	1,225,413
Total expenses	$ 1,915,971	$ 1,391,587	$ 1,216,283	$ 53,559,060	$ 1,077,523	$ 1,383,415	$ 10,431,031	$ 70,974,870	$ 694,538	$ 6,498,574	$ 7,193,112	$ 78,167,982

See accompanying summary of significant accounting policies and notes to financial statements.

Los Angeles LGBT Center
(a nonprofit California corporation)

Statement of Functional Expenses (Continued)
Year Ended June 30, 2014

Year ended June 30, 2014	Program Services: Policy & Community Building	Cultural Arts & Education	Senior Services	Health & Mental Health Services	Legal Services	Public Affairs	Children, Youth & Family Services	Total Program Services	Supporting Services: General and Administrative	Fundraising	Total Supportive Services	Total
Program Staff Salaries	$ 673,921	$ 298,290	$ 311,108	$ 9,661,453	$ 407,966	$ 527,926	$ 3,248,961	$ 15,129,625	$ -	$ 1,631,650	$ 1,631,650	$ 16,761,275
Administration Salaries	95,687	291,023	87,855	521,248	82,238	53,308	755,082	1,886,441	2,588,794	290,255	2,879,049	4,765,490
Employee Benefits	98,618	122,666	56,473	1,642,115	76,623	56,927	980,728	3,034,150	243,940	252,146	496,086	3,530,236
Employer Taxes	62,897	51,945	35,568	854,379	42,376	47,147	357,828	1,452,140	190,496	152,340	342,836	1,794,976
Medical Supplies	-	-	-	27,840,722	-	-	4,533	27,845,255	-	-	-	27,845,255
Supplies	12,553	20,164	11,814	125,126	9,159	4,598	141,642	325,056	101,021	60,877	161,898	486,954
Facilities, Repairs and Maintenance	19,395	63,559	10,180	720,247	64,990	11,675	863,408	1,753,454	130,207	42,551	172,758	1,926,212
Telephone and Utilities	12,421	30,015	4,234	164,676	10,564	5,835	159,956	387,701	226,382	19,649	246,031	633,732
Advertising, Printing and Postage	1,624	11,540	12,962	106,241	557	412,034	1,604	546,562	92,652	276,007	368,659	915,221
Insurance	3,613	2,336	1,321	10,639	5,423	892	12,163	36,387	101,361	10,325	111,686	148,073
Travel	70,371	209	3,112	40,584	8,346	2,462	45,969	171,053	34,053	55,016	89,069	260,122
Professional Fees and Contracted Services	242,243	10,890	25	1,571,703	781	259,470	532,496	2,617,608	807,549	570,189	1,377,738	3,995,346
Event Expenses	25,444	82,516	65,509	511,286	8,934	1,985	85,073	780,747	11,371	1,120,013	1,131,384	1,912,131
Equipment Lease and Repair	13,740	77,031	10,578	360,595	8,448	29,640	275,475	775,507	474,873	51,237	526,110	1,301,617
Client Services	6,320	-	24,911	200,307	-	-	767,861	999,399	-	-	-	999,399
Lab Testing	-	-	-	870,548	-	-	-	870,548	-	-	-	870,548
Taxes and Licenses	952	4,910	710	7,804	68	364	4,968	19,776	15,507	12,078	27,585	47,361
Educational Materials	6,341	-	-	35,938	-	-	-	42,279	-	-	-	42,279
Staff and Board Development	7,998	506	3,494	83,614	7,076	10,782	17,970	131,440	105,895	111,667	217,562	349,002
Interest Expense	-	-	-	-	-	-	-	-	78,369	-	78,369	78,369
Miscellaneous	115,068	-	-	19,280	164	362	98,203	233,077	331,562	12,843	344,405	577,482
Contributed Goods and Services	43,710	-	25,309	571,176	71,161	-	32,907	744,263	37,253	117,054	154,307	898,570
Bank, Payroll and Investment Fees	-	-	-	-	-	-	25	25	461,612	129,767	591,379	591,404
Allocated G&A	226,620	106,735	113,891	3,171,849	137,917	174,483	1,149,850	5,081,345	(5,665,118)	583,773	(5,081,345)	-
Total expenses before depreciation and amortization	1,739,536	1,174,335	779,054	49,091,530	942,791	1,599,890	9,536,702	64,863,838	367,779	5,499,437	5,867,216	70,731,054
Depreciation and amortization	8,641	44,539	6,273	297,121	50,181	11,486	516,988	935,229	71,872	29,809	101,681	1,036,910
Total expenses	$ 1,748,177	$ 1,218,874	$ 785,327	$ 49,388,651	$ 992,972	$ 1,611,376	$ 10,053,690	$ 65,799,067	$ 439,651	$ 5,529,246	$ 5,968,897	$ 71,767,964

See accompanying summary of significant accounting policies and notes to financial statements.

Los Angeles LGBT Center
(a nonprofit California corporation)

Statements of Cash Flows

Increase (Decrease) in Cash

Years ended June 30,	**2015**	2014
Cash flows from operating activities		
Increase in net assets	**$ 8,202,696**	$ 13,423,020
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation and amortization	**1,225,413**	1,036,910
Realized investment loss	**1,321**	13,460
Unrealized investment loss (gain)	**179,404**	(377,489)
Change in temporarily restricted split-interest agreements	**(263,801)**	(112,298)
Change in permanently restricted split-interest agreements and trust	**(313,383)**	(483,686)
Changes in operating assets and liabilities:		
Accounts and other receivables	**1,468,536**	(1,626,936)
Receivable from affiliate	**(412,575)**	(7,127,000)
Clinic fees receivable, net	**1,064,737**	(2,102,975)
Contracts and grants receivable, net	**(124,639)**	1,113,137
Pledges receivable, net	**(1,603,080)**	(1,151,856)
Inventories	**189,154**	(217,452)
Other assets	**(492,464)**	(333,446)
Accounts payable	**(573,209)**	1,321,721
Accrued expenses and other liabilities	**(7,466,560)**	6,293,395
Unearned revenue	**10,823**	(389,075)
Annuities payable	**(16,191)**	(82,968)
Net cash provided by operating activities	**1,076,182**	9,196,462
Cash flows from investing activities		
Purchase of property and equipment	**(238,528)**	(664,392)
Purchase of investments	**(9,119,007)**	(14,555,570)
Proceeds from sale of investments	**8,914,389**	7,261,754
Interest income reinvested	**(407,344)**	(28,548)
Proceeds from beneficial interest in trust	**-**	389,777
Net cash used in investing activities	**(850,490)**	(7,596,979)
Cash flows from financing activities		
Proceeds from notes payable	**7,000,000**	7,000,000
Repayments of notes payable and capital lease obligations	**(7,313,109)**	(330,769)
Net cash (used in) provided by in financing activities	**(313,109)**	6,669,231
Net (decrease) increase in cash and cash equivalents	**(87,417)**	8,268,714
Cash and cash equivalents and restricted cash, beginning of year	**32,907,882**	24,639,168
Cash and cash equivalents and restricted cash, end of year	**$ 32,820,465**	$ 32,907,882
Supplemental disclosure of cash flow information		
Cash paid during the year for interest	**$ 59,273**	$ 78,369
Noncash investing and financing activities		
Acquired equipment in a capital lease agreement	**$ -**	$ 299,566

See accompanying summary of significant accounting policies and notes to financial statements.

1. Organization

The Los Angeles LGBT Center (the "Center") is a nonprofit California corporation formed for the purpose of serving the lesbian, gay, bisexual and transgender communities. The Center is building a world where LGBT people thrive as healthy, equal and complete members of society.

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Basis of Presentation

The financial statements of the Center have been presented in accordance with the Audit and Accounting Guide for Not-for-Profit Organizations issued by the American Institute of Certified Public Accountants. The guide states that net assets, revenues, gains, expenses, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

- Unrestricted net assets – Net assets that are not subject to donor imposed stipulations and that may be expendable for any purpose in performing the primary objectives of the Center.

- Temporarily restricted net assets – Net assets subject to donor imposed stipulations that may be met either by actions of the Center and/or the passage of time. As the restrictions are satisfied, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the accompanying Statements of Activities and Changes in Net Assets as satisfaction of program restrictions. The Center classifies donor-restricted contributions whose restrictions are met within the same year as the contributions are received as unrestricted contributions in the accompanying Statements of Activities and Changes in Net Assets.

- Permanently restricted net assets – Net assets that are permanently restricted by donors for investment in perpetuity. The net investment income from permanently restricted investments is made available for program operations in accordance with donor restrictions.

Cash and Cash Equivalents

Cash and cash equivalents consist primarily of cash on deposit with banks and investments with original maturities of three months or less. The Center places its temporary cash investments with high credit quality financial institutions. At times cash and cash equivalents may be in excess of the Federal Deposit Insurance Corporation ("FDIC") and Securities Investor Protection Corporation ("SIPC") insurance limits. The Center has not experienced any losses related to these balances. All noninterest-bearing and interest-bearing cash balances held in the same ownership category are aggregated and were insured up to at least $250,000 per depositor at each financial institution at June 30, 2015.

Contracts and Grants Receivable

Contracts and grants receivable represent program expenditures incurred by the Center, which have not yet been reimbursed under the terms of the grant agreements. These receivables are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through provisions for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts.

Inventories

Inventories are stated at the lower of cost or market. Inventory costs are determined on the first-in, first-out ("FIFO") method. Inventories consist of pharmacy drugs.

Split-Interest Agreements

The Center has been designated as the beneficiary for irrevocable split-interest agreements, including charitable remainder trusts and charitable gift annuities. The annuity agreements generally require the Center to make quarterly fixed payments to other beneficiaries for a specified period of time.

The Center is required by the State of California Department of Insurance to maintain minimum reserves related to these annuities. For annuities issued between January 1, 1992 and December 31, 2004, the minimum reserve basis is the a-1983 Table at an interest rate of 6%. Effective January 1, 2005, the minimum reserve basis for annuities issued on or after this date is the Annuity 2000 Mortality Table at an interest rate of 4½%. Annuities payable at June 30, 2015 were calculated based on the Annuity 2000 Mortality Table. At June 30, 2015 and 2014, annuities payable were $1,041,936 and $1,058,127, respectively.

The contributed assets are recorded at fair value and a corresponding liability has been recorded to reflect the present value of required lifetime payments. The portion of the contributed assets, which represent future annuity payments, is classified in cash and cash equivalents, and investments. The Center is also the beneficiary of assets held in charitable remainder trusts administered by other trustees. These trusts are recorded at the present value of the remainder interest held by the trustee.

The Center uses an interest rate commensurate with the risks involved to discount the charitable remainder trusts. The discount rate for the years ended June 30, 2015 and 2014 ranged from 2.8% to 7.0%.

Investments

In accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958-320, *Investments-Debt and Equity Securities*, the Center accounts for its investments in equity securities with readily determinable fair values and all investments in debt securities at fair value on the Statements of Financial Position. The Center records realized and unrealized gains and losses on investments in the Statements of Activities and Changes in Net Assets as increases or decreases in unrestricted net assets unless their use is temporarily or permanently restricted by explicit donor stipulations.

Fair Value Measurements

The Center follows ASC 820, *Fair Value Measurements*, which defines fair value, establishes a framework for measuring fair value under generally accepted accounting principles and enhances disclosures about fair value measurements. Fair value is defined under ASC 820 as the exchange price that would be received for an asset or paid to transfer a liability in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants.

ASC 820 establishes a hierarchy of valuation inputs based on the extent to which the inputs are observable in the marketplace. Observable inputs reflect market data obtained from sources independent of the reporting entity and unobservable inputs reflect the entity's own assumptions about how market participants would value an asset or liability based on the best information available.

Valuation techniques used to measure fair value under ASC 820 must maximize the use of observable inputs and minimize the use of unobservable inputs. The standard describes a fair value hierarchy based on three levels of inputs, of which the first two are considered observable and the last unobservable, that may be used to measure fair value.

The following describes the hierarchy of inputs used to measure fair value and the primary valuation methodologies used by the Center for financial instruments measured at fair value on a recurring basis. The three levels of inputs are as follows:

Level 1 — Quoted prices in active markets for identical assets or liabilities that the Center has the ability to access as of the measurement date.

Level 2 — Inputs that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs that are observable or can be corroborated by observable market data for substantially the same term of the assets or liabilities.

Level 3 — Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

Fair Value of Financial Instruments

The carrying amounts of financial instruments including cash and cash equivalents, accounts receivable, clinic receivables, contract and grant receivables, inventories, other receivables, accounts payable, accrued expenses and other liabilities approximate fair value because of their short maturity.

Pledges are carried at fair value. The fair value of pledges which are expected to be paid in less than one year are measured at net realizable value and all other pledges are recorded at the present value of estimated future cash flows. Pledges to be received after one year are discounted at an appropriate discount rate commensurate with the risks involved, which range from 0.81% to 0.98%. Amortization of discounts is recorded as additional fundraising revenue annually in accordance with donor-imposed restrictions, if any, on the pledges.

Investments are carried at fair value, which is based on quoted market prices.

Rates currently available to the Center for debt with similar terms and remaining maturities are used to estimate the fair value of the existing long-term debt and line of credit. The carrying amount of these long-term debt and line of credit approximated the estimated fair value.

Property and Equipment

Property and equipment is recorded at cost if purchased, or if donated, at fair value at the date of donation. Property and equipment acquired with government grant funds is considered to be owned by the Center while used in the program or in future authorized programs. However, the granting agency has a reversionary interest in the property as well as the right to determine the use of any proceeds from the sale of the assets. Management expects to have continuous use of such property and equipment throughout their useful lives. The estimated useful lives by classification are as follows:

Buildings and improvements	3-30 years
Furniture, fixtures, and equipment	3-5 years
Computers and software	3-5 years

Depreciation is computed using the straight-line method over the estimated useful lives of the related assets. Leasehold improvements are amortized over the term of the lease or estimated useful life, whichever is shorter. Depreciation and amortization expense includes the depreciation of assets acquired under capital leases.

Repairs and maintenance are charged to expense when incurred.

Impairment of Long Lived Assets

The Center reviews property and equipment for impairment whenever events or changes in circumstances indicate the carrying value of the property and equipment may not be recoverable. Recoverability is measured by a comparison of the carrying amount of the asset to future net cash flows, undiscounted and without interest, expected to be generated by the asset. If such asset is considered to be impaired, the impairment to be recognized is measured as the amount by which the carrying amount of the asset exceeds the fair value of the asset. During 2015 and 2014, there were no events or changes in circumstances indicating that the carrying amount of property and equipment may not be recoverable and no impairments were recorded.

Unearned Revenue

Unearned revenue represents a conditional grant or other funds received for services to be performed by the Center, which have not yet been provided under the terms of the agreements. The Center recognizes these amounts as public support and other revenue when such services have been performed or the condition has been met and/or funds expended. Unearned revenue at June 30, 2015 consisted primarily of $487,914 related to grants, $233,143 related to events, and $32,164 related to conditional donations. Unearned revenue at June 30, 2014 consisted primarily of $602,229 related to grants, $103,842 related to events, and $36,327 related to conditional donations.

Contributions

Unconditional promises to give are recognized as contributions when received at the net present value of the amounts expected to be collected. Contributions are considered available for unrestricted use unless specifically restricted by the donor. Unconditional promises to give expected to be received after one year are discounted at an appropriate discount rate commensurate with the risks involved, 2.155% or 30 day LIBOR rate + 2.0%. Amortization of discounts is recorded as additional contributions annually in accordance with donor-imposed restrictions, if any. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes.

Conditional promises to give, which depend on the occurrence of a specified future and uncertain event to bind the promisor, shall be recognized when the conditions on which they depend are substantially met. Statements of Intent are recognized as revenue when the amounts are collected.

Special Events

Revenue from special events is recorded at the fair market value for goods and services provided, with all amounts in excess of the costs of direct benefits to donors as contributions. Special events revenue includes silent auction proceeds, ticket sales, event pledges, raffle income, merchandise revenue and sponsorships.

Contributed Goods and Services

The value of significant contributed goods is reflected as contributions in the financial statements at the fair value of such goods at the date of donation. There were contributed goods of $322,965 and $99,229 for the years ended June 30, 2015 and 2014, respectively. Contributed services are recognized by the Center if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. The fair value of such services, which consisted primarily of legal, mental health and medical services, totaled $577,824 and $799,340 for the years ended June 30, 2015 and 2014, respectively, and is included in contributed goods and services in the accompanying financial statements.

A significant number of volunteers contribute services to the Center that do not meet the criteria described above. Accordingly, the value of this contributed time is not reflected in the accompanying financial statements. The value of such volunteer services received is estimated to be $355,697 and $341,499 for the years ended June 30, 2015 and 2014, respectively.

Program Fees

Program fees are reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered.

Grant Revenue

The Center recognizes grant revenue from all contracts to the extent eligible costs are incurred or services are performed up to an amount not to exceed the total contract authorized.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying Statements of Activities and Changes in Net Assets and detailed in the Statements of Functional Expenses. Accordingly, certain expenses have been allocated among the programs based on management's estimates.

Income Taxes

The Center is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for income taxes is included in the accompanying financial statements.

The Center adopted the provisions of ASC 740-10, *Accounting for Uncertainty in Income Taxes*, on July 1, 2009, and the implementation of ASC 740-10 had no impact on the Center's financial statements. ASC 740-10 requires the recognition of a liability for tax positions taken that do not meet the more-likely-than-not standard that the position will be sustained upon examination by the taxing authorities. There is no liability for uncertain tax positions recorded at June 30, 2015 and 2014. The Center recognizes interest and penalties related to unrecognized tax positions as tax expense. As of June 30, 2015 and 2014, the Center did not incur any related interest and penalties.

The tax years ended June 30, 2012 through 2014 remain open to examination by the taxing jurisdictions to which the Center is subject, and they have not been extended beyond the applicable statute of limitations. No examinations are currently in process.

Non-Operating Income Allocated to Operations

Contributions, except for split-interest agreements and perpetual trusts held by third parties, are reported as operating increases in the appropriate category of net assets. The Board of Directors has designated that split-interest agreements and perpetual trusts held by third parties are not generally available for use in operations; therefore, changes in value are recognized as non-operating activities in the appropriate category of net assets. Investment income, including realized and unrealized gains and losses, in excess of amounts utilized in operations, is accounted for as an increase or decrease in non-operating activities. It is classified as unrestricted unless its use is restricted by explicit donor stipulations or by law.

Allocation of Joint Costs

Under ASC 958-720-05, *Accounting for Costs of Activities that Include Fundraising*, entities are required to report the costs of all materials and activities that include a fundraising appeal as fundraising costs unless certain specific conditions are met, in which case the joint costs may be allocated between fundraising, program, and general and administrative expenses. The Center evaluates all programs that include fundraising to determine which programs would meet the requirements for allocation of costs.

Use of Estimates

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

Certain judgments and estimates are considered in determining pledge, clinic, pharmacy and grant allowances, including prior collection history, types of contributions, nature of contributions, the discount rate reflecting the risk inherent in future cash flows, the interpretation of current economic indicators, and ability of donors to fulfill their future obligation. Actual results may differ from these judgments and estimates and could have a material adverse effect on the Center's financial condition or operating results.

Reclassifications

Certain amounts in the 2014 financial statements have been reclassified to conform with the 2015 presentation.

3. Clinic Fees Receivable

Clinic fees receivable, which are due within one year, are as follows:

June 30,	**2015**	2014
Clinic fees receivable	**$ 4,403,585**	$ 5,559,981
Less: allowance for uncollectible clinic fees receivable	**(26,193)**	(117,852)
	$ 4,377,392	$ 5,442,129

4. Pledges Receivable

Pledges receivable, are as follows:

June 30,	**2015**	2014
Pledges receivable	**$ 4,799,821**	$ 3,177,167
Less: unamortized discount	**(123,556)**	(54,537)
Less: allowance for uncollectible	**(256,938)**	(306,383)
Net pledges receivable	**$ 4,419,327**	$ 2,816,247

Gross pledges receivable are due as follows:

June 30,	**2015**	2014
Less than one year	**$ 1,872,827**	$ 1,971,455
One to five years	**2,926,694**	1,205,412
More than five years	**300**	300
Net contributions receivable pledges	**$ 4,799,821**	$ 3,177,167

In May 2014, the Center publicly announced a $25,000,000 Capital Campaign to acquire, develop and construct Center programming space for seniors and youth, the Center's administrative offices, and retail space on property adjacent to the Los Angeles LGBT Center Village at Ed Gould Plaza ("McCadden Campus"). The Center recognized $4,423,758 as revenue, including an unamortized discount of $107,575, for the year ended June 30, 2015. At June 30, 2015, the Center has pledges due in more than one year of $2,400,000 related to the Capital Campaign. At June 30, 2015, the Center also received Statements of Intent to give $9,287,042 related to the Capital Campaign, which shall not be recognized as revenue until received or conditions are satisfied. The Center recognized $5,545,024 as revenue, including an unamortized discount of $41,314, for the year ended June 30, 2014. At June 30, 2014, the Center has pledges due in more than one year of $800,000 related to the Capital Campaign. At June 30, 2014, the Center also received Statements of Intent to give $9,339,280 related to the Capital Campaign, which shall not be recognized as revenue until received or conditions are satisfied.

5. Contributions Receivable – Held in Trust and Beneficial Interest in Trusts

Contributions receivable held in trust at June 30, 2015 and 2014 were $2,927,495 and $3,023,800, respectively. The contributions received during the year are measured at the fair value of the underlying assets in the accompanying financial statements at the time of gift. There were no new contributions held in trust received during the years ended June 30, 2015 and 2014. Subsequent changes in the value of the underlying assets are recorded in the accompanying Statements of Activities and Changes in Net Assets as a component of non-operating gains (losses) and other revenue. Under the trust, income is distributed to the Center each year and is temporarily restricted for youth-oriented programs. Total income distribution for the years ended June 30, 2015 and 2014 was $151,609 and $143,608, respectively. Principal of the trust is distributed to the Center either based on a predetermined schedule or at the discretion of the trustees. There were no trust principal payments received by the Center during the years ended June 30, 2015 and 2014.

The Center is a beneficiary of irrevocable charitable remainder trusts held and administered by third-party trustees, of which the significant ones are noted below. On November 9, 2010, the Center was named an irrevocable 89% beneficiary of a charitable remainder trust consisting of a four-unit apartment building in Los Angeles, California. An independent appraisal was obtained to determine the fair market value for both 2015 and 2014. This amount is classified as temporarily restricted net assets. At June 30, 2015 and 2014, the charitable remainder trust was adjusted to its estimated fair value of $962,540 and $828,821, respectively and the change in fair value was classified as unrealized gain on the Statements of Activities and Changes in Net Assets.

On December 17, 1993, the Center was named as 100% beneficiary of a charitable remainder trust holding a California limited liability company ("LLC"). The LLC owns a one-third interest in a shopping center and restaurant site in Montclair, California. On November 14, 2003, the benefactor amended the charitable remainder trust to name the Center as irrevocable beneficiary in exchange for the establishment of a permanent endowment fund in his honor upon death. During the year ended June 30, 2011, the benefactor passed away. At June 30, 2015, an endowment fund has not yet been created and the Center is in the process of creating the endowment fund in accordance with the agreement. At June 30, 2015 and 2014, the funds are classified as permanently restricted.

In September 2013, the LLC's portion in the shopping center was sold and the Center received proceeds of $389,777 for their interest. The Center did not recognize a gain on sale, as the cash proceeds approximate fair value at June 30, 2015 and 2014.

Beneficial interests in trusts at June 30, 2015 and 2014 were $3,220,753 and $2,547,264, respectively.

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6. Contracts and Grants Receivable

Receivables expected to be collected within one year under the following contracts and grant awards are:

June 30,	**2015**	2014
Aids Project Los Angeles	**$ 3,750**	$ 6,010
California Health Benefit Exchange	**11,194**	225,115
California Office of Aids	**236,734**	-
California Office of Emergency Services	**38,021**	56,546
Children's Hospital Los Angeles	**1,493**	1,291
City of Los Angeles	**55,000**	12,006
City of West Hollywood	**8,313**	11,671
Legal Aid Foundation of Los Angeles	**5,455**	2,822
LMU – Legal Fellow	**-**	420
Los Angeles County Department of HIV and STD Programs	**1,150,988**	1,158,868
Los Angeles County Department of Mental Health	**320,982**	247,675
Los Angeles County Department of Probation	**2,500**	2,508
Los Angeles County Office of Education	**-**	104,984
Los Angeles Homeless Services Authority	**67,838**	50,093
National Institute of Health	**-**	89,893
New York City Gay and Lesbian Anti-Violence Project	**1,763**	-
The Center at Blessed Sacrament	**11,081**	-
The North West Network	**825**	467
University of California, Los Angeles	**245,224**	8,452
US Department of Health & Human Services	**502,038**	510,574
US Department of Housing & Urban Development	**164,214**	167,728
US Department of Justice	**24,702**	33,730
US Department of State	**-**	18,722
Allowance for Contracts and Grants Receivable	**(42,901)**	(25,000)
	$ 2,809,214	$ 2,684,575

7. Investments

Investments consist of the following:

June 30,	**2015**	2014
Mutual funds	**$ 646,438**	$ 536,977
Equity securities and structured equity products	**8,639,761**	6,753,981
Fixed income securities	**3,984,645**	5,596,061
Non-traditional securities	**534,942**	487,530
	$ 13,805,786	$ 13,374,549

Investment income consists of the following:

Years ended June 30,	**2015**	2014
Dividend income	**$ 607,318**	$ 338,870
Interest income	**17,028**	10,709
Gross realized losses from sale of securities	**(264,786)**	(32,471)
Gross realized gains from sale of securities	**266,107**	45,931
Gross unrealized losses on fixed income securities	**(282,475)**	-
Gross unrealized gains on fixed income securities	**188,871**	330,266
Gross unrealized losses on equity securities	**(1,484,970)**	-
Gross unrealized gains on equity securities	**1,382,819**	37,159
Gross unrealized losses on non-traditional securities	**(36,485)**	(13,186)
Gross unrealized gains on non-traditional securities	**65,465**	-
Gross unrealized losses on mutual funds	**(74,111)**	-
Gross unrealized gains on mutual funds	**61,482**	23,250
Investments charges	**(59,880)**	(33,155)
Total realized and unrealized gains (losses), net	**(237,963)**	357,794
Net investment income	**$ 386,383**	$ 707,373

Fixed income securities consist primarily of agency securities and domestic and international mutual funds.

All investments are classified between short-term and long-term investments on the Statements of Financial Position, based on their maturity date and the Center's intentions.

8. Fair Value Measurements

The Center adopted the provisions of ASC 820, which defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurements.

The following tables summarize the Center's fair value measurements by level at June 30, 2015 and 2014 for the assets and liabilities measured at fair value on a recurring basis:

June 30, 2015	*Level 1*	*Level 2*	*Level 3*
Mutual funds	**$ 646,438**	**$ -**	**$ -**
Equity securities and structured equity products	**6,339,236**	**2,300,525**	**-**
Fixed income securities	**3,984,645**	**-**	**-**
Non-traditional securities	**-**	**534,942**	**-**
Contributions receivable, held in trust	**2,927,495**	**-**	**-**
Beneficial interests in trusts	**-**	**-**	**3,220,753**
Total assets at fair value	**$ 13,897,814**	**$ 2,835,467**	**$ 3,220,753**
Annuities payable	**$ -**	**$ -**	**$ 1,041,936**

June 30, 2014	*Level 1*	*Level 2*	*Level 3*
Mutual funds	$ 536,977	$ -	$ -
Equity securities and structured equity products	4,156,161	2,597,820	-
Fixed income securities	5,596,061	-	-
Non-traditional securities	-	487,530	-
Contributions receivable, held in trust	3,023,800	-	-
Beneficial interests in trusts	-	-	2,547,264
Total assets at fair value	$ 13,312,999	$ 3,085,350	$ 2,547,264
Annuities payable	$ -	$ -	$ 1,058,127

The following table summarizes the Center's activity for assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the years ended June 30, 2015 and 2014:

June 30,	**2015**	2014
Beginning balance	**$ 2,547,264**	$ 2,574,749
Proceeds from beneficial interest in trust	**-**	(389,777)
Total net gains included in change in net assets (realized/unrealized)	**673,489**	362,292
Ending balance	**$ 3,220,753**	$ 2,547,264

The following table summarizes the Center's activity for liabilities measured at fair value on a recurring basis using significant unobservable inputs (Level 3) for the years ended June 30, 2015 and 2014:

June 30,	**2015**	2014
Beginning balance	**$ 1,058,127**	$ 1,141,095
Change in value of split interest agreements	**61,205**	12,383
Receipts	**84,690**	63,494
Payments	**(162,086)**	(158,845)
Ending balance	**$ 1,041,936**	$ 1,058,127

For fair value measurements categorized within Level 3, the valuations are based as follows: Beneficial interest in trusts are measured based on the discounted present value of the remainder interest for each charitable remainder trust based in the actuarial tables established by the IRS and are adjusted annually through the Statement of Activities and Changes in Net Assets to reflect estimated fair value. Annuities payable are recorded at estimated fair value as liabilities in the Statements of Financial Position at estimated fair value using present value calculations based on actuarial tables and discount rates established by the IRS.

9. Property and Equipment

Property and equipment consists of the following:

June 30,	**2015**	2014
Land	**$ 3,808,580**	$ 3,808,580
Buildings and improvements	**12,836,445**	12,815,479
Leasehold improvements	**1,854,333**	2,120,329
Furniture, fixtures and equipment	**1,475,553**	1,544,301
Computers and software	**1,955,478**	1,935,750
Construction in progress	**238,793**	20,968
	22,169,182	22,245,407
Less: accumulated depreciation and amortization, including $64,906 and $4,993 accumulated depreciation for equipment acquired under capital leases at June 30, 2015 and 2014, respectively.	**11,866,571**	10,955,911
	$ 10,302,611	$ 11,289,496

Depreciation and amortization expense was $1,225,413 and $1,036,910 for the years ended June 30, 2015 and 2014, respectively. The Center disposed of fully depreciated assets with a net carrying value of $314,753 for the year ended June 30, 2015.

10. Line of Credit

On April 30, 2014, the Center extended its $4,500,000 revolving line of credit arrangement with Wells Fargo Bank ("LOC") to May 19, 2014. On May 19, 2014, the Center extended its LOC to July 19, 2014. On July 19, 2014, the Center extended its LOC to August 19, 2014. On July 30, 2014, the Center executed a new $4,500,000 revolving line of credit arrangement with Wells Fargo Bank with a maturity date of July 30, 2016. There were no outstanding balances under the LOC as of June 30, 2015 and 2014. The LOC is collateralized by the Center's accounts receivable, general intangibles, inventory, and equipment and bears interest at a fluctuating rate determined by the financial institution to be 2% above the Daily One Month Libor (2.19% at June 30, 2015). The LOC requires the Center to meet certain covenants. As of June 30, 2015 and 2014, the Center was in compliance with all covenants. During the year ended June 30, 2015 and 2014, the Center did not draw on the LOC and therefore did not incur any interest expense related to the LOC.

11. Debt

Notes payable and capital lease obligations are summarized as follows:

June 30,	**2015**	2014
Mortgage note payable to the Community Redevelopment Agency, collateralized by land and building, due October 2017, non-interest bearing, subordinated to bank line of credit; annual principal payments to be repaid from residual receipts of operations (as defined).	**$ 1,339,744**	$ 1,339,744
Note payable to Wells Fargo Bank, collateralized by building, due October 1, 2017; interest is payable monthly at 6.43%. Payable in variable monthly principal and interest payments ranging from $25,674 to $28,576. Unpaid interest and principal are due upon maturity.	**714,408**	987,264
Note payable to Wells Fargo Bank, collateralized by investments, due August 19, 2014; interest is payable monthly at Daily One Month LIBOR plus 1.25%. See Note 17.	**-**	7,000,000
Note payable to Wells Fargo Bank, collateralized by investments, due July 30, 2017; interest is payable monthly at Daily One Month LIBOR plus 1.25%. See Note 17.	**7,000,000**	-
Capital lease obligation, expiring October 8, 2019. Payable in variable monthly principal and interest payments of $5,662.	**259,313**	299,566
Total debt	**9,313,465**	9,626,574
Less: current portion of long-term debt	**(348,965)**	(7,308,561)
Long-term debt, net of current portion	**$ 8,964,500**	$ 2,318,013

On July 30, 2014, the Center executed a $7,000,000 Promissory Note with Wells Fargo Bank ("Note"). The proceeds were loaned to an affiliate to repay the Bridge Loan. The Note is fully collaterized with Center investments and is due on July 30, 2017. Interest is payable at Daily One Month LIBOR plus 1.25%, which was 1.44% at June 30, 2015.

Minimum principal payments on notes payable and capital lease obligations are summarized as follows:

Years ending June 30,	Notes Payable	Notes Payable	Capital Leases	Notes with Residual Value	Total
2016	$ 292,864	$ -	$ 56,101	$ -	$ 348,965
2017	314,336	-	59,010	-	373,346
2018	107,208	7,000,000	62,070	1,339,744	8,509,022
2019	-	-	65,288	-	65,288
Thereafter	-	-	16,844	-	16,844
	$ 714,408	$ 7,000,000	$ 259,313	$ 1,339,744	$ 9,313,465

Interest expense related to long-term debt was $59,273 and $78,369 for the years ended June 30, 2015 and 2014, respectively.

12. Accrued Expenses and Other Liabilities

Accrued expenses and other liabilities are as follows:

June 30,	**2015**	2014
Accrued payroll and other employee expenses	**$ 3,025,707**	$ 2,595,225
Accrued expenses	**503,871**	559,823
340B Pharmaceutical payable	**404,101**	-
Other liabilities	**352,826**	378,234
Due to grantors	**141,016**	197,204
Pharmacy Medi-Cal refund reserves	**69,742**	5,917,532
Class action lawsuit settlement	**-**	1,400,000
Due to affiliate	**-**	735,091
Mental Health Services reserves	**-**	180,714
Total accrued expenses and other liabilities	**$ 4,497,263**	$ 11,963,823

Pharmacy Medi-Cal Refund Reserves

As of June 30, 2014, the Center had established a reserve of $5,760,616 related to pharmacy electronic claim adjudication errors for Medi-Cal billings and an additional reserve of $156,916 related to the possible use of an incorrect dispensing fee for claims charged on pharmaceutical drugs for Medi-Cal claims through June 30, 2014. In February 2015, it was determined that the electronic claim adjudication errors and incorrect dispensing fees were used and in May 2015 the Center refunded Medi-Cal the entire reserve amount of $5,917,532 for the period ending June 2014.

As of June 30, 2015, the Center established a new reserve of $69,742 related to the use of the incorrect dispensing fee for Medi-Cal pharmaceutical drug claims from July 1, 2014 through February 2015.

340B Pharmaceutical Reserve

The Center determined that from October 2014 through September 2015 some pharmaceutical drugs were incorrectly replenished using the 340B Drug Pricing Program. The Center estimates that the refund to drug manufacturers to be $404,101 through June 30, 2015 and has established a reserve in that amount.

Mental Health Services Reserve

As of June 30, 2014, the Center had established a reserve of $180,714 related to double billed psychiatric services claims to the County of Los Angeles Department of Mental Health Integrated Clinic Model Program and to third-party insurance payers. This initial reserve amount has been adjusted to $93,422 and reclassified to due to grantors included in accrued expenses and other liabilities in the Statement of Financial Position as of June 30, 2015 and will be refunded to the County of Los Angeles Department of Mental Health.

13. Commitments and Contingencies

Capital Leases

The Center leases certain equipment under agreements that are classified as capital leases. The current and long-term portions of capital lease obligations as of June 30, 2015 are presented in Note 11.

Aggregate maturities required on capital lease obligations are as follows:

Years ended June 30,	Amount
2016	$ 67,947
2017	67,947
2018	67,947
2019	67,947
Thereafter	16,985
Less: portion representing interest	(29,460)
Total	$ 259,313

Operating Leases

The Center leases office facilities under non-cancelable operating lease agreements expiring through September 30, 2016.

The Center executed a lease agreement effective on March 25, 2011 to lease an approximately 32,000 square foot building on approximately 47,000 square feet of land in Los Angeles, California. The term is five years and six months and commenced on April 1, 2011 and will end on September 30, 2016. The base rent is $56,000 per month plus taxes and insurance of $8,000 per month. The first six months of the lease included free base rent. The fixed rental adjustment of the base rent is set to increase 3% annually, effective April 1, 2012. The Center estimates that taxes and insurance will also increase at a rate of 3% annually. The total amount of rental payments due over the lease term is being charged to rent expense on the straight-line method over the term of the lease. The difference between rent expense recorded and the amount paid is credited or charged to deferred rent obligation, which is included in accrued expenses and other current liabilities in the accompanying Statements of Financial Position. In 2012, the Center received approximately $216,000 for a tenant improvement allowance, which was recorded in deferred rent and is being recognized over the term of the lease. Deferred rent included in accrued expenses and other liabilities was $190,911 and $324,176 for the years ended June 30, 2015 and 2014, respectively.

The Center executed a lease agreement effective on December 10, 2014 to lease approximately a 2,500 square foot space in West Hollywood, California. The term is five years and commenced on September 1, 2015. The base rent is $14,000 per month plus $1,500 per month for 10 parking spaces. The fixed rental adjustment of the base rent is set to increase 3% annually; effective one year after the space is occupied. The total amount of rental payments due over the lease term will be charged to rent expense on the straight-line method over the term of the lease.

At June 30, 2015, the estimated future minimum rental payments under these leases are as follows:

Years ending June 30,	Amount
2016	$ 757,566
2017	217,153
2018	186,000
2019	186,000
2020	186,000
Thereafter	31,000
	$ 1,563,719

Rent expense is as follows:

Years ending June 30,	**2015**	2014
Rent expense	**$ 845,534**	$ 815,958
Sublease rental income	**(83,148)**	(67,477)
Rent expense, net	**$ 762,386**	$ 748,481

Employment Agreements

The Center entered into an employment agreement with the Chief Executive Officer ("CEO") effective June 16, 2012 for a term of ten years. The agreement provides for an annual base salary, various benefits and a possible annual performance bonus. This followed three successive agreements, two two-year and one five-year agreements, under which the CEO accrued an entitlement to severance. The current agreement also includes a severance provision in the event that the CEO is terminated with or without cause. If the CEO is terminated with cause on or after June 16, 2015, she accrues an additional severance entitlement. If the CEO is terminated without cause, the Center is required to pay all salary and benefits due under the terms of the agreement, including severance. However, the CEO must mitigate these liabilities by promptly seeking new employment. In the event that the salary of said new employment is less than the salary under the terms of the current agreement, the Center must pay the CEO the difference.

Litigation

In March 2005, a medical malpractice action was brought by several plaintiffs, on behalf of themselves and all others similarly situated against the Center based upon the fact that between 1999 and 2004, the Center inadvertently used a non-standard medication for the treatment of syphilis patients coming to the Center. When the error was recognized in 2004, the Center diligently worked with state and federal authorities to notify affected patients of the Center of the mistake. The investigation that followed demonstrated that although a non-standard medication had been used, there was no indication of treatment failure. In other words, the non-standard medication appeared to eradicate syphilis from the patients treated with it.

Nevertheless, four of the patients of the Center elected to file a lawsuit against the Center based upon these circumstances. They brought the action as a proposed class action in the Los Angeles Superior Court seeking recovery of general damages.

On April 16, 2008, a judge denied the plaintiffs' motion requesting that a class be certified. The plaintiffs appealed that order. On May 26, 2010, the Court of Appeal reversed that ruling and ordered that the class be certified. On December 17, 2010, the new judge assigned to the case made an order regarding the form of the notice to be sent to the patients informing them of the certification of the class and their option to "opt out" from participating in the class. The Center appealed that ruling. In April 2011, the Court of Appeal issued a writ declining to order that the class proceed on an opt-in basis, but instead directing the Superior Court to vacate its order that the Center disclose the patients' names and other identifying information to plaintiffs' counsel, and directing disclosure only to a court-appointed third-party administrator for the purpose of giving class notice. The administrator gave Notice of Pendency of Class Action by mail in August, 2011. The Notice required any putative class member desiring to opt out of the class to do so by November 10, 2011.

On September 25, 2012, the Superior Court granted defendant's motion for summary adjudication of claims of certain unnamed class members and denied the Center's motion to decertify the class. The effect of the summary adjudication is to reduce the class size to no more than 34 patients. Plaintiffs thereafter filed a petition for writ of mandate and notice of appeal challenging the order for summary adjudication. Plaintiffs' petition for writ of mandate was denied and appeal dismissed by the Court of Appeal. The appeal was dismissed because it was not taken from a judgment or an appealable order.

On June 11, 2013, the Superior Court granted Plaintiffs' Motion for Entry of Judgment and Motion to Bifurcate the Claims of two class members. A Notice of Appeal from the judgment was filed on August 8, 2013. On September 9, 2013, the Center filed a Notice of Cross-Appeal from the order denying the motion to decertify the class.

In April 2014, the parties globally settled the action for approximately $1,400,000. On August 18, 2014, the Superior Court entered a Final Approval Order and Judgment and the appeals were dismissed. The global settlement has been fully funded by the Center's insurer.

Other claims have been made against the Center arising in the ordinary course of its activities that have not resulted in lawsuits being filed against the Center. The Center's management believes that the ultimate disposition of all such matters will not have a material effect on its financial position.

Contingencies

At June 30, 2014, the Center had a reserve of approximately $260,000 related to a state sales tax dispute. The Center engaged a third-party representative to negotiate a settlement related to that dispute. Through a series of meetings and in conjunction with our representative's opinion, the Center has reserved $87,458 as of June 30, 2015 related to that dispute.

Government Regulations

The Center is subject to extensive regulation by numerous government authorities, including federal, state and local jurisdictions. Although the Center believes that it is currently in compliance with applicable laws, regulations and rules, some such laws are broadly written and subject to interpretation by courts or administrative authorities. The Center also participates in a number of federally funded grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The amount of expenditures, if any, which may be disallowed by the granting agencies cannot be determined at this time, although the Center expects such amounts, if any, would not be material to its financial position.

14. Retirement Plans

Defined Contribution Plan

The Center has a defined contribution plan covering substantially all employees who have completed one year of service and have attained the age of 18. Employer contributions are at the discretion of management. There were no employer contributions for the years ended June 30, 2015 and 2014.

Deferred Compensation Plan

The Center has a nonqualified deferred compensation plan (under IRC Section 457(b)) for key executives to defer a portion of their compensation. The deferred amounts and earnings thereon are payable to participants, or designated beneficiaries, upon retirement or death. The Center does not make contributions to this plan. At June 30, 2015 and 2014, the Center holds assets totaling $836,449 and $733,840, respectively, which are recorded in other assets and a corresponding liability in accrued expenses and other liabilities in the accompanying Statements of Financial Position. The assets are subject to the claims of general creditors. The investments of the trust are held in separate accounts for investment purposes, but are designated by the Board for use to satisfy this deferred compensation liability. Investment gains and losses from the deferred compensation investments are recorded directly to the asset account and the corresponding liability account.

15. Net Assets

Unrestricted Net Assets

	2015	2014
Undesignated	**$ 47,352,319**	$ 44,039,555
Board-designated – Capital Campaign	**3,505,368**	2,505,368
Unrestricted net assets	**$ 50,857,687**	$ 46,544,923

Temporarily Restricted Net Assets

Temporarily restricted net assets are subject to the following restrictions at June 30, 2015 and 2014:

	2015	2014
Purpose restrictions		
Development of McCadden Campus	**$ 6,753,414**	$ 3,239,656
Health and HIV Prevention Services	**325,341**	450,446
Policy	**55,750**	290,950
Youth, Seniors and Women's Services	**466,285**	214,825
Time restrictions		
Charitable remainder trusts	**1,785,523**	1,521,721
For periods after June 30, 2015 and 2014 - general operations	**840,504**	932,670
Temporarily restricted net assets	**$ 10,226,817**	$ 6,650,268

Net assets of $1,792,689 and $2,016,610 were released from donor restrictions in 2015 and 2014, respectively, by incurring expenses related to specific programs which satisfied the restricted purposes.

Permanently Restricted Net Assets

At June 30, 2015 and 2014, permanently restricted net assets of $5,162,503 and $4,849,120, respectively, are contributions restricted by donors whereby the interest and dividends are used to support operations of the Center and the original investments are held in perpetuity. These permanently restricted net assets are primarily managed by third-party trustees, and the Center does not have control over investment decisions.

16. Allocation of Joint Costs

The Center conducted activities that include requests for contributions, as well as program, management and general components. Those activities included a special event. The costs of conducting those activities included $2,809,945 and $2,480,670 of joint costs for the years ended June 30, 2015 and 2014, respectively, which are not specifically attributable to particular components of the activities (joint costs).

These joint costs were allocated as follows:

Years ended June 30,	**2015**	2014
Fundraising	**$ 2,290,866**	$ 2,022,876
Health/Education/Prevention Program	**519,079**	457,794
Total	**$ 2,809,945**	$ 2,480,670

17. McCadden Plaza

The Center has partnered with Thomas Safran and Associates ("TSA"), an affordable housing developer, to acquire real property located at 1116 North McCadden Place and 6725 Santa Monica Boulevard in Los Angeles ("Property") to build a mixed-use development. The intent is to build up to 105 units of affordable housing for seniors ("Senior Affordable Housing Component") as well as Center programming space for seniors and youth, the Center's administrative offices, and retail space ("Center Component"). To effect the transaction and development, on February 6, 2014, the Center formed McCadden Campus LLC ("Center LLC"), a Delaware limited liability company. TSA also formed McCadden Plaza Affordable Housing, LLC ("TSA LLC"), a California limited liability company. Center LLC and TSA LLC are herein referred to as Partners.

On February 19, 2014, Center LLC and TSA LLC executed an Agreement of Limited Partnership of McCadden Plaza, LP, a California limited partnership ("Partnership"). The Partnership was formed to acquire, own, maintain, operate, develop, finance and construct affordable housing for seniors, Center program space, retail space, and parking spaces (collectively referred to as "McCadden Plaza"). The Partnership shall continue until December 31, 2073, unless sooner terminated as provided in the Partnership agreement.

Center LLC is the Managing General Partner with an ownership interest of 25.05% and a 25.05% interest as a limited partner. TSA LLC is Co-General Partner with an ownership interest of 24.95% and a 24.95% interest as a limited partner. The Partners intend to apply to the California Tax Credit Allocation Committee for an allocation of federal and/or state low income housing tax credits for the Senior Affordable Housing Component. Center LLC contributed $25.05 as capital as the Managing General Partner and $25.05 as a limited partner. TSA LLC contributed $24.95 as capital as Co-General Partner and $24.95 as a limited partner. Center LLC and TSA LLC each loaned the Partnership $127,000. The loans bear an interest rate of 8.0%. As of June 30, 2015 and 2014, the Center classified the funds as a receivable from affiliate on the accompanying Statements of Financial Position.

The Partners ultimately intend to syndicate the limited partnership interests in the Partnership on terms and conditions as are reasonably competitive within the marketplace for tax credit equity investments to one or more qualified investors in low income housing projects. Following such syndication, Center LLC and TSA LLC shall each withdraw as a limited partner. It is anticipated that Center LLC will own .0051% of the Partnership (with Center LLC continuing to act as the Managing General Partner) and TSA LLC will own a .0049% interest in the Partnership (with TSA continuing to act as the Co-General Partner), and the equity investor will own a 99.99% interest in the Partnership, as the limited partner.

The Partners intend for the Property to be subdivided into legal parcels pursuant to an air-rights subdivision (“Subdivision”) and for the Senior Affordable Housing Component and all parking facilities for the Senior Affordable Housing Component to be constructed on one or two parcels. The Center Component and associated parking will be constructed on another parcel.

Center LLC will own and be primarily responsible for the management and supervision of the construction of the Center Component. Center LLC is solely responsible for obtaining financing for the acquisition, construction and development of the Center Component and associated parking. This will include a capital campaign, mortgage, and, hopefully, New Markets Tax Credits. TSA LLC will be primarily responsible for identifying and negotiating the terms of all debt and equity financing for the development and construction of the Senior Affordable Housing Component. In addition, TSA LLC shall be primarily responsible for the management and supervision of the construction of the Senior Affordable Housing Component. Center LLC is also evaluating developing up to 35 units of affordable housing for transitional-aged youth, aged 18-24, on the south parking lot of The Village at Ed Gould Plaza, which is directly across from the Property and already owned by the Center.

The Partnership shall convey the Center Component, along with parking, to Center LLC for a purchase price to be determined at the time of sale by the Partners and, to the extent the Partners cannot agree on such a price, for an amount equal to the aggregate amount of the Partnership’s outstanding debt and any costs incurred by the Partnership with respect to McCadden Plaza multiplied by the percentage that the gross square footage of the Center Component (inclusive of any associate garage space) bears to the aggregate square footage of McCadden Plaza less any costs that are solely and directly related to the Senior Affordable Housing Component.

The Property was acquired from the State of California on February 20, 2014 for $12,700,000 with the stipulation that the Property will be used for an affordable housing project as required by California Government Code Section 11011.1 et seq. Transfer of title to the Property is conditioned upon continued use of the Property as housing for persons and families of low and moderate income for at least 40 years as required by California Government Code Section 11011.1 et seq.

To finance the Property acquisition, the Partnership executed a Secured Promissory Note ("Note") on February 20, 2014 with the New Generation Fund ("Lender") in the amount of $8,191,500 with a three year term and 5% interest rate. Of the Note, $1,298,493 was withheld as an interest reserve and $290,729 is restricted with the Lender and available for drawdown under certain conditions. Monthly interest payments are automatically capitalized into the loan principal on the first business day of the following month. The principal outstanding as of June 30, 2015 and 2014 was $7,074,060 and $6,725,124, respectively, net of the interest reserve. The Partnership has the right to request one extension of the maturity date to not exceed one year. The Center and Thomas L. Safran, an individual, (together "Guarantors") executed a Repayment Guaranty in favor of the Lender. The Guarantors, on a joint and several basis, guarantee and promise to pay to Lender or order, on demand, in lawful money of the United States, in immediately available funds the smaller of: (i) $2,047,875 together with interest and any other sums payable under the loan or any of the other loan documents or (ii) the outstanding amount of the obligations of the Partnership to the Lender.

On February 10, 2014, the Center also executed a fully secured $7,000,000 Loan Commitment Note ("Bridge Loan") with a three month term and Daily One Month LIBOR plus 1.25% interest rate. The Bridge Loan was repaid by a $7,000,000 Promissory Note to the Center on July 30, 2014 with a three year term and 30-day LIBOR plus 1.25% interest rate. The funds were subsequently loaned to the Partnership. As of June 30, 2015, the Center has a receivable from affiliate recorded in the amount of the loan in the accompanying Statements of Financial Position at June 30, 2015.

Prior to the Subdivision, and conveyance of the Center's Component, to the extent the Partnership requires funds for the development of McCadden Plaza, which are not funded from the proceeds of any loans made to the Partnership, Center LLC and TSA LLC shall advance such funds on a 55%/45% basis (with Center LLC advancing 55% of such amount and TSA LLC advancing 45% of such amount) in the form of capital contributions and/or interest bearing loans to the Partnership at a rate not to exceed 8% per annum. Upon completion of the schematic drawings for McCadden Plaza, the 55%/45% split shall be updated and adjusted to reflect the Partners' agreement that Center LLC's percentage share for funds necessary for the development of McCadden Plaza shall be equal to the ratio that the gross square footage of the improvement comprising the Center's Component (inclusive of any parking garage attributable thereto) bears to the aggregate square footage of the improvements constituting McCadden Plaza. TSA LLC's percentage share for funds necessary for the development of McCadden Plaza shall be equal to the ratio that the gross square footage of the improvements comprising the Senior Affordable Housing Component (inclusive of any parking garage attributable thereto) bears to the aggregate square footage of the improvements constituting McCadden Plaza (collectively, the "Updated Cost Sharing Ratio"). The Partners shall cooperate to "true up" and reconcile existing advances and contributions by the Partners to reflect the Updated Cost Sharing Ratio. The Partners shall be repaid, on a pro rata basis, any advances made by either Center LLC or TSA LLC on behalf of McCadden Plaza from the proceeds of any financing obtained by the Partnership and/or the proceeds of the syndication of the limited partnership interest in the Partnership. As of June 30, 2015 and 2014, the Center had advanced the Partnership $366,179 and $127,000.

After the date of the Subdivision and conveyance of the Center Component or, to the extent any such costs or expenses relate solely to the development of the Seniors Affordable Housing component, TSA LLC shall advance 100% of such funds in the form of capital contributions and/or loans to the Partnership, which loans shall be interest at a rate not to exceed 8% per annum. To the extent any Partner has advanced more than its allocated share of costs and expenses, advances shall be "trued up" and reimbursed by the other Partner on a bi-annual basis.

The Partners distributed a Request of Qualifications to 10 internationally recognized design architectural firms. After in-person presentations before a committee comprised of Center and TSA personnel, design and executive architect firms were selected. In addition, the Partners are working with other third parties on developing the Property, including law use attorneys, land use consultants, community outreach consultants, construction consultants, and environmental consultants. Concept design has been completed, and the schematic phase of the project has started. Consistent with other major developments in Los Angeles, the Partners are submitting a full environmental impact report ("EIR") to city planners.

The Center is using the equity method of accounting for the project at this time since the Partnership agreement does not give the Center a controlling interest of the Partnership. Through June 30, 2015, no income or expense has been recognized by the Center as all costs incurred by the Partnership are related to development of the project and have been capitalized in accordance with GAAP. At June 30, 2015, the Partnership had nearly $14,700,000 (unaudited) in assets consisting primarily of $12,700,000 (unaudited) related to land with the remaining amount capitalized development costs and nearly $14,700,000 (unaudited) in liabilities.

18. Gay & Lesbian Elder Housing Corporation

On January 6, 2014, the Center executed a Services Agreement with the Gay & Lesbian Elder Housing Corporation, a California nonprofit public benefit corporation ("GLEH") and GLEH Los Angeles Corporation ("GLEH-LA"), a California nonprofit public benefit corporation. The mission of GLEH and GLEH-LA is to promote and provide decent affordable housing, care and supportive services on a non-discriminatory basis for low and moderate income persons living in Southern California, with a special emphasis on identifying and servicing the needs of gay and lesbian elders for such housing services. The Services Agreement had a term of one year and called for the Center to provide administrative and back-office services for GLEH and social services to the residents, administrative and back-office services for GLEH-LA.

GLEH merged with and into GLEH-LA on November 12, 2014, and the Center executed a Master Services Agreement ("MSA") through December 31, 2016 with GLEH-LA to replace the Services Agreement on that same date. Under the MSA, the Center agreed to continue to provide social services to the residents and other management, administrative and back-office services for fees commensurate with fair market value. If the cash flow is not adequate to cover the fees charged, the fees will accrue interest free and will carryover and be paid in the next successive year or until such time that monies are available. Under the MSA, the Center is entitled to $186,836 and $59,990 for the years ended June 30, 2015 and 2014, respectively, however the Center did not recognize revenue due to the uncertainty of collection.

On August 27, 2014, the Center executed a Donation and Undertaking Agreement with GLEH. GLEH donated to the Center and the Center accepted GLEH's right, title and interest in and to all of GLEH's assets other than cash, which consisted primarily of a promissory note ("Note"), dated as of August 5, 2005, by Encore Hall Senior Housing, L.P. to GLEH in the original principal amount of $1,500,000.

The $1,500,000 Note was provided by GLEH for construction and permanent financing of a 104-unit apartment complex intended for rental to senior persons of very low-, low- and moderate-income ("Project"). The Note is secured by a third leasehold deed of trust on the property. Interest accrued at a rate of 5.51% from the date of funding through January 2007. According to the terms of the Note, the Note shall not bear interest thereafter. Interest on the Note shall not exceed $120,000, with $60,000 due at Closing, $30,000 upon completion of construction and $30,000 at Final Closing. The Borrower shall pay 0.65% of the Net Cash Flow, as defined in the loan agreement, to the Lender until the loan is repaid in full. Interest of $120,000 was paid on the loan, which was paid prior to the donation of the Note to the Center. Any outstanding principal and interest shall be due on August 5, 2051.

The Project is regulated by the California Housing Finance Agency as to rent charges, operating methods and other matters. Additionally, the Project has qualified for and was allocated low-income housing tax credits pursuant to Internal Revenue Code Section 42, which regulates the use of the Project as to occupant eligibility and until gross rent, among other requirements. The Project must meet the provisions of these regulations during each of fifteen consecutive years in order to remain qualified to receive the tax credits.

The Limited Partnership will continue to operate until December 31, 2065, unless dissolved earlier in accordance with the Partnership Agreement.

Due to the lack of marketability of the Note, the 2051 maturity date, and the regulated use of the Project, management has determined the Center does not have sufficient evidential matter to determine the fair market value of the Note and has assigned no value to the Note as of June 30, 2015.

19. Effect of Economic Conditions on Contributions

The Center depends heavily on contributions from the public for its revenue. The ability of certain of the Center's contributors to continue giving amounts comparable with prior years may be dependent upon current and future overall economic conditions and the continued deductibility for income tax purposes of contributions to the Center. While the Center's Board of Directors believes the Center has the resources to continue its programs, its ability to do so and the extent to which certain programs continue, may be dependent on the above factors.

20. Subsequent Events

The Center evaluated subsequent events through December 24, 2015, which is when these financial statements were available to be issued. The Center is not aware of any additional significant subsequent events that would have a material impact on its financial statements, except as follows:

The Center was awarded $900,000 grant from the US Department of State for its Emerging Leaders Program which provides leadership and advocacy training to members of the LGBT movement. The award funds expanded activities through the participation of local partner agencies and includes the development of a social marketing campaign to educate the public about LGBT people and empower members of the LGBT community as well as funding staff work related to transgender issues and LGBT policy. The budget period is from August 24, 2015 through August 28, 2018.

The Center has been a Federally Qualified Health Center ("FQHC") since October 31, 2013. In connection, with being an FQHC, the Center was awarded a health infrastructure investment program grant of $1,000,000 under section 330 of the Public Health Service Act from the US Department of Health & Human Services. The award funds alterations and renovations of the Center's primary care facilities. The budget period is from September 30, 2015 through September 29, 2018.

The Center was awarded $450,000 grant from the US Department of Justice. The award will address barriers created by courts and service provider systems with the first-ever formal program to ensure that court-based and court-related personnel in Los Angeles County receive the LGBTQ cultural competency and domestic violence training they need. The award will also address civil legal assistance clinics for LGBTQ survivors of domestic violence, sexual assault, and stalking in Los Angeles County. The budget period is from October 1, 2015 through September 30, 2018.

In September 2015, the Center and the Latino Equality Alliance collaborated to open Mi Centro, a new site located in Boyle Heights. Mi Centro offers culturally adapted, community-informed bilingual services and includes immigration and housing support, legal services, transgender support services, youth and senior programming, family counseling and empowerment programs.

In October 2015, the Center moved and renamed its West Hollywood location. The new location is the Los Angeles LGBT Center WeHo ("Center-WeHo"). Center-WeHo is located in the heart of West Hollywood and offers HIV/STD tests, STD treatment, HIV prevention medications, including PrEP and PEP, Hepatitis C testing, partner notification services, condoms/lube and prevention counseling.