

**NEW YORK CITY GAY AND LESBIAN
ANTI-VIOLENCE PROJECT, INC.
FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017**

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FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
New York City Gay and Lesbian Anti-Violence Project, Inc.

We have audited the accompanying financial statements of New York City Gay and Lesbian Anti-Violence Project, Inc. (the "Agency"), which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, 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.

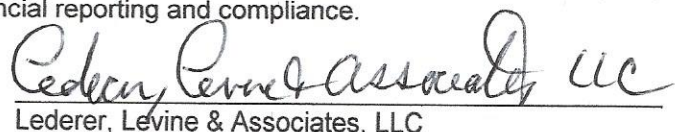
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of New York City Gay and Lesbian Anti-Violence Project, Inc. as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 27, 2018, on our consideration of New York City Gay and Lesbian Anti-Violence Project, Inc.'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 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 New York City Gay and Lesbian Anti-Violence Project, Inc.'s internal control over financial reporting and compliance.


Lederer, Levine & Associates, LLC

Lyndhurst, NJ
December 27, 2018

NEW YORK CITY GAY AND LESBIAN ANTI-VIOLENCE PROJECT, INC.
STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and cash equivalents (Notes B and F)	\$ 389,532	\$ 80,002
Contributions receivable (Notes B and C)	1,053,710	582,000
Government grants and other receivables (Notes B and G)	1,022,303	921,037
Prepaid expenses and other assets	35,913	22,260
Property and equipment, net (Notes B and D)	113,315	116,246
Security deposits	<u>121,481</u>	<u>121,231</u>
TOTAL ASSETS	<u>\$ 2,736,254</u>	<u>\$ 1,842,776</u>
LIABILITIES		
Accrued expenses and other payables	\$ 295,022	\$ 292,129
Refundable advances	56,925	60,738
Deferred rent payable (Note G)	<u>156,198</u>	<u>113,941</u>
TOTAL LIABILITIES	<u>508,145</u>	<u>466,808</u>
COMMITMENTS AND CONTINGENCIES (Note G)		
NET ASSETS		
Unrestricted	727,374	567,237
Temporarily restricted (Note H)	<u>1,500,735</u>	<u>808,731</u>
TOTAL NET ASSETS	<u>2,228,109</u>	<u>1,375,968</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,736,254</u>	<u>\$ 1,842,776</u>

The accompanying notes are an integral part of these financial statements.

NEW YORK CITY GAY AND LESBIAN ANTI-VIOLENCE PROJECT, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	2018			2017		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
SUPPORT AND REVENUE:						
Special events - revenue	\$ 243,307	\$	\$ 243,307	\$ 229,161	\$	\$ 229,161
Less: cost of direct benefits to donors	(68,693)		(68,693)	(37,973)		(37,973)
Net revenue from special events	174,614		174,614	191,188		191,188
Government grants (Notes B and G)						
Contributions (Note B)	2,382,734		2,382,734	2,287,818		2,287,818
Donated goods and services (Notes B and E)	442,607	1,475,000	1,917,607	780,260	907,000	1,687,260
Trainings and other revenue	189,571		189,571	185,897		185,897
Net assets released from restrictions	86,209		86,209	63,278		63,278
	782,996	(782,996)		462,648	(462,648)	
TOTAL SUPPORT AND REVENUE	<u>4,058,731</u>	<u>692,004</u>	<u>4,750,735</u>	<u>3,971,089</u>	<u>444,352</u>	<u>4,415,441</u>
EXPENSES:						
Program services	2,922,899		2,922,899	2,674,552		2,674,552
Management and general	614,796		614,796	620,039		620,039
Fundraising and development	360,899		360,899	254,942		254,942
TOTAL EXPENSES	<u>3,898,594</u>		<u>3,898,594</u>	<u>3,549,533</u>		<u>3,549,533</u>
Change in Net Assets	160,137	692,004	852,141	421,556	444,352	865,908
Net Assets - Beginning of Year	567,237	808,731	1,375,968	145,681	364,379	510,060
Net Assets - End of Year	<u>\$ 727,374</u>	<u>\$ 1,500,735</u>	<u>\$ 2,228,109</u>	<u>\$ 567,237</u>	<u>\$ 808,731</u>	<u>\$ 1,375,968</u>

The accompanying notes are an integral part of these financial statements.

NEW YORK CITY GAY AND LESBIAN ANTI-VIOLENCE PROJECT, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2018

	2018			
	Program Services	Management and General	Fundraising and Development	Total
Salaries	\$ 1,660,024	\$ 269,725	\$ 221,929	\$ 2,151,678
Payroll taxes and employee benefits	330,194	53,651	44,144	427,989
Total salaries and related costs	1,990,218	323,376	266,073	2,579,667
Professional fees and consultants (Note E)	82,765	164,790	7,600	255,155
Hotline volunteers (Note E)	172,246			172,246
Occupancy (Note G)	315,661	51,289	42,201	409,151
Special events (Note E)	3,650		80,466	84,116
Program activities	51,146			51,146
Travel and transportation	98,719	8,173	1,045	107,937
Printing and design	11,099	194	10,002	21,295
Equipment rentals (Note G)	25,751	4,559	3,021	33,331
Software, office and equipment maintenance	55,467	7,610	4,213	67,290
Telephone and communication	29,292	3,486	2,868	35,646
Office and program supplies	50,651	4,748	1,349	56,748
Postage and mailing	1,700	1,466	3,116	6,282
Insurance	13,637	1,614	1,328	16,579
Staff expenses and dues	7,291	2,929	4,513	14,733
Bank, credit card fees and other	162	29,249		29,411
Depreciation and amortization	13,444	2,185	1,797	17,426
Bad debts expense		9,128		9,128
Sub-total	2,922,899	614,796	429,592	3,967,287
Less: expenses deducted directly from revenues on the statements of activities			(68,693)	(68,693)
Total Expenses	\$ 2,922,899	\$ 614,796	\$ 360,899	\$ 3,898,594

The accompanying notes are an integral part of these financial statements.

NEW YORK CITY GAY AND LESBIAN ANTI-VIOLENCE PROJECT, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2017

2017

	Program Services	Management and General	Fundraising and Development	Total
Salaries	\$ 1,612,938	\$ 269,578	\$ 150,134	\$ 2,032,650
Payroll taxes and employee benefits	316,489	53,131	29,459	399,079
Total salaries and related costs	1,929,427	322,709	179,593	2,431,729
Professional fees and consultants (Note E)	10,299	185,234	20,563	216,096
Hotline volunteers (Note E)	165,110			165,110
Occupancy (Note G)	318,595	53,248	29,655	401,498
Special events (Note E)	2,900		42,291	45,191
Program activities	18,244			18,244
Travel and transportation	81,564	4,662		86,226
Printing and design	6,908	1,223	5,700	13,831
Equipment rentals (Note G)	16,930	3,170	1,576	21,676
Software, office and equipment maintenance	45,807	3,502	1,951	51,260
Telephone and communication	31,635	3,582	1,995	37,212
Office and program supplies	7,526	1,177	655	9,358
Postage and mailing	2,084	319	3,266	5,669
Interest expense		58		58
Insurance	12,142	1,621	902	14,665
Staff expenses and dues	14,037	792	3,727	18,556
Fees and assessments	162	34,845		35,007
Depreciation and amortization	11,182	1,869	1,041	14,092
Bad debts expense		2,028		2,028
Sub-total	2,674,552	620,039	292,915	3,587,506
Less: expenses deducted directly from revenues on the statements of activities			(37,973)	(37,973)
Total Expenses	\$ 2,674,552	\$ 620,039	\$ 254,942	\$ 3,549,533

The accompanying notes are an integral part of these financial statements.

NEW YORK CITY GAY AND LESBIAN ANTI-VIOLENCE PROJECT, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 852,141	\$ 865,908
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	17,426	14,092
Deferred rent payable	42,257	52,162
Bad debts expense	9,128	2,028
Changes in operating assets and liabilities:		
(Increase) Decrease in assets:		
Contributions receivable	(480,838)	(350,098)
Government grants and other receivable	(101,266)	(482,384)
Prepaid expenses and other assets	(13,653)	(9,084)
Security deposits	(250)	600
Increase (Decrease) in liabilities:		
Accrued expenses and other payables	2,893	(46,343)
Refundable advances	(3,813)	(12,159)
Net Cash Provided by Operating Activities	<u>324,025</u>	<u>34,722</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Property and equipment acquisitions	(14,495)	(18,128)
Net Cash Used by Investing Activities	<u>(14,495)</u>	<u>(18,128)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal repayments of loans payable		(40,000)
Net Cash Used by Financing Activities		<u>(40,000)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	309,530	(23,406)
Cash and cash equivalents - beginning of year	80,002	103,408
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 389,532</u>	<u>\$ 80,002</u>
Supplementary Disclosure of Cash Flow Information:		
Cash paid during the year for interest	<u>\$ - 0 -</u>	<u>\$ 58</u>

The accompanying notes are an integral part of these financial statements.

NEW YORK CITY GAY AND LESBIAN ANTI-VIOLENCE PROJECT, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

Note A – Organization and Nature of Activities

The New York City Gay and Lesbian Anti-Violence Project, Inc (“AVP”) (the “Agency”) empowers lesbian, gay, bisexual, transgender, queer (“LGBTQ”) and HIV-affected communities and allies to end all forms of violence through organizing and education, and supports survivors through counseling and advocacy. AVP operates a free and confidential 24-hour bilingual hotline staffed by AVP staff and trained volunteers, provides crisis intervention, safety planning, counseling and advocacy to individual survivors of violence and engages in community outreach and education to prevent and end violence within and against LGBTQ and HIV-affected communities in New York City. AVP coordinates the NYS Domestic Violence Network which addresses LGBTQ and HIV-affected domestic violence throughout the state. AVP also trains and educates “mainstream service providers”, including law enforcement agencies, in NYS about violence within and against the LGBTQ and HIV-affected communities. In 2014, AVP launched a Legal Services Program, which provides free holistic, direct legal services to underserved LGBTQ and HIV-affected survivors of intimate partner violence and sexual violence in all five boroughs. AVP also coordinates the National Coalition of Anti-Violence Programs (“NCAVP”) which is a national coalition of programs that addresses the pervasive problem of violence committed against and within the LGBTQ and HIV-affected communities throughout the United States.

AVP receives its principal support and revenue from governmental sources, private individuals and corporate foundations.

AVP is a not-for-profit corporation exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and is located in New York, NY.

Note B – Summary of Significant Accounting Policies

Basis of Accounting

The Agency prepares its financial statements using the accrual basis of accounting. The Agency follows accounting principles generally accepted in the United States of America (“U.S. GAAP”).

Subsequent Events Evaluation by Management

Management has evaluated subsequent events for disclosure and/or recognition in the financial statements through the date that the financial statements were available to be issued, which is December 27, 2018.

Accounting for Uncertainty in Income Taxes

The Agency’s accounting policy is to record liabilities for uncertain tax positions when a liability is probable and estimable. Management is not aware of any violation of its tax status as an organization exempt from income taxes, nor of any exposure to unrelated business income tax.

Cash and Cash Equivalents

The Agency considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

Contributions Receivable

Contributions receivable, which consist of unconditional promises to give, are recognized as revenue in the year received. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years have not been discounted to net present value of their estimated future cash flows, unless management deems the discount amount to be immaterial to the financial statements.

Government Grants and Other Receivables

Federal, State, and City government grants and contract revenue is recognized when the corresponding program expenditures are made, or when milestones are reached, in accordance with the terms of the related contracts.

NEW YORK CITY GAY AND LESBIAN ANTI-VIOLENCE PROJECT, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017
(Continued)

Note B – Summary of Significant Accounting Policies (continued)

Property and Equipment

Property and equipment are stated at cost, less accumulated depreciation and amortization. The Agency capitalizes property and equipment with a useful life of two years or more and a cost of \$1,000 or more, unless the acquisition is reimbursed by a government grant, and the grantor retains title to the property or equipment. In those instances, the purchase is expensed in the year incurred. Depreciation and amortization are provided, using the straight-line method, over the estimated useful lives of the assets.

Fair Value Measurements

Fair value measurements are based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Contributions

Contributions that are restricted by the donor 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.

Donated Goods and Services

Donated goods and services are recorded at their estimated fair value.

Estimates

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

Note C – Contributions Receivable

Contributions receivable consist of the following as of June 30, 2018 and 2017:

Unconditional promises to be collected in:

	<u>2018</u>	<u>2017</u>
Less than one year	\$ 668,710	\$ 482,000
One to five years	<u>385,000</u>	<u>100,000</u>
	<u>\$ 1,053,710</u>	<u>\$ 582,000</u>

The Agency has not recorded an allowance for doubtful accounts based on management's estimate of the credit worthiness of contributors and grantors.

NEW YORK CITY GAY AND LESBIAN ANTI-VIOLENCE PROJECT, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017
(Continued)

Note D – Property and Equipment

Property and equipment consists of the following as at June 30, 2018 and 2017:

	Estimated Useful Lives	2018	2017
Computers	5 years	\$ 5,732	\$ 194,867
Computer software	3 years		3,485
Furniture and equipment	5-10 years	50,089	264,523
Leasehold improvements	10 years	112,534	305,782
Website	3 years		12,500
		168,355	781,157
Less: accumulated depreciation and amortization		(55,040)	(664,911)
		<u>\$ 113,315</u>	<u>\$ 116,246</u>

During the fiscal year ending June 30, 2018, the Agency wrote off \$627,297 of property and equipment and accumulated depreciation and amortization.

Note E – Donated Goods and Services

Donated goods and services consisted of the following for the years ended June 30, 2018 and 2017:

	2018	2017
Hotline volunteers	\$ 172,246	\$ 165,110
Lobbying consultants	6,000	14,000
Special event expenses	7,815	6,787
Other event expenses	3,510	
	<u>\$ 189,571</u>	<u>\$ 185,897</u>

Note F – Concentration of Credit Risk

The Agency maintains several bank accounts at a bank which is an institution insured by the Federal Deposit Insurance Corporation (FDIC). FDIC coverage is provided up to \$250,000 per depositor. From time to time, the total cash balance exceeds the insured amounts. Management believes that credit risk related to these accounts to be minimal.

Note G – Commitments and Contingencies

The Agency entered into a real property lease in February, 2015. The lease term began July, 2015 and is scheduled to expire on August 31, 2026. Rental expense amounted to approximately \$374,700 for June 30, 2018 and \$376,800 for June 30, 2017, respectively. The Agency has also entered into various equipment lease agreements.

- 1) Approximate future minimum annual rental commitments under noncancelable lease obligations are as follows:

	Office Rent	Equipment Rentals	Totals
For the years ended June 30, 2019	\$ 360,000	\$ 16,100	\$ 376,100
2020	370,000	16,100	386,100
2021	381,000	16,100	397,100
2022	393,000	14,300	407,300
2023	425,000	11,200	436,200
Thereafter	967,000		967,000
	<u>\$ 2,896,000</u>	<u>\$ 73,800</u>	<u>\$ 2,969,800</u>

NEW YORK CITY GAY AND LESBIAN ANTI-VIOLENCE PROJECT, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017
(Continued)

Note G – Commitments and Contingencies (continued)

AVP records rent expense on the straight-line basis as required under accounting principles generally accepted in the United States of America. Deferred rent payable amounted to \$156,198 and \$113,941 at June 30, 2018 and 2017, respectively.

- 2) A substantial amount of the Agency's revenues are government reimbursements. Revenues and related expenses are subject to audit verification by the funding agencies. The accompanying financial statements make no provision for possible disallowances. Although such disallowances could be substantial in amount, in the opinion of management, any actual disallowances would be immaterial.

Note H– Temporarily Restricted Net Assets

Temporarily restricted net assets are subject to the following restrictions at June 30:

	<u>2018</u>	<u>2017</u>
Purpose restrictions:		
NCAVP (a)	\$ 993,827	\$ 200,000
Executive Discretionary funds (b)	40,721	123,809
Intimate Partner Violence program support	27,000	61,217
Sexual Violence program support (c)		10,166
TGNC program	69,187	60,839
Hate Violence program support		77,700
Civic engagement (d)	150,000	
EEP program	20,000	
Time restricted	<u>200,000</u>	<u>275,000</u>
	<u>\$ 1,500,735</u>	<u>\$ 808,731</u>

*Also time restricted:

- (a) 2018 - \$800,000
2017 - \$200,000
(b) 2017 - \$ 60,000
(c) 2017 - \$ 25,000
(d) 2018 - \$ 90,000

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CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S 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
New York City Gay and Lesbian Anti-Violence Project, 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 New York City Gay and Lesbian Anti-Violence Project, Inc. (the "Agency") which comprise the statement of financial position as of June 30, 2018 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 27, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered New York City Gay and Lesbian Anti-Violence Project, Inc.'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 New York City Gay and Lesbian Anti-Violence Project, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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.

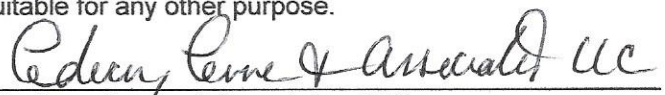
Our consideration of internal control for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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 New York City Gay and Lesbian Anti-Violence Project, Inc.'s financial statements are free of 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 Agency'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 Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Lederer, Levine & Associates, LLC

Lyndhurst, NJ
December 27, 2018