



**L.I. Against  
Domestic Violence**

*Prevention. Support. Healing.*

**L.I. AGAINST DOMESTIC VIOLENCE INC.**

**FINANCIAL STATEMENTS**

**AS OF AND FOR THE YEARS ENDED  
DECEMBER 31, 2021 AND 2020  
TOGETHER WITH AUDITOR'S REPORT**

**L.I. AGAINST DOMESTIC VIOLENCE INC.  
INDEX TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEARS ENDED  
DECEMBER 31, 2021 AND 2020**

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**NawrockiSmith**

CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
L.I. Against Domestic Violence Inc.:

***Opinion***

We have audited the accompanying financial statements of L.I. Against Domestic Violence Inc. (the "Organization", a nonprofit organization), which comprise the statements of financial position as of December 31, 2021 and 2020, 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of L.I. Against Domestic Violence Inc. as of December 31, 2021 and 2020, 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.

***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of L.I. Against Domestic Violence Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about L.I. Against Domestic Violence Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

# NawrockiSmith

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 L.I. Against Domestic Violence Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about L.I. Against Domestic Violence Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

# NawrockiSmith

## ***Other Matters***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary schedules are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the financial statements taken as a whole.

## ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 15, 2022, on our consideration of L.I. Against Domestic Violence Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants for the year ended December 31, 2021. 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Hauppauge, New York  
August 15, 2022



**L.I. AGAINST DOMESTIC VIOLENCE INC.  
STATEMENTS OF FINANCIAL POSITION  
AS OF DECEMBER 31, 2021 AND 2020**

	2021	2020
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 733,857	\$ 620,397
Accounts receivable, net	948,892	698,182
Total current assets	1,682,749	1,318,579
PROPERTY AND EQUIPMENT, net	124,633	65,861
SECURITY DEPOSITS	12,414	31,409
Total assets	\$ 1,819,796	\$ 1,415,849
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable and accrued expenses	\$ 84,522	\$ 66,485
Paycheck Protection Program Loan, current	2,689	-
Deferred revenue	4,709	187,670
Total current liabilities	91,920	254,155
LONG-TERM LIABILITIES:		
Paycheck Protection Program Loan, noncurrent	22,605	-
Total liabilities	114,525	254,155
NET ASSETS:		
Without donor restrictions	1,257,507	909,055
With donor restrictions	447,764	252,639
Total net assets	1,705,271	1,161,694
Total liabilities and net assets	\$ 1,819,796	\$ 1,415,849

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

**L.I. AGAINST DOMESTIC VIOLENCE INC.**  
**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

	2021			2020		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES:</b>						
Government contracts	\$ 1,440,950	\$ -	\$ 1,440,950	\$ 1,393,374	\$ -	\$ 1,393,374
Fees for service	557,902	-	557,902	538,221	-	538,221
Public support and fundraising	337,335	324,817	662,152	289,527	246,740	536,267
Other income	1,180	-	1,180	2,723	-	2,723
<b>Total revenues</b>	<b>2,337,367</b>	<b>324,817</b>	<b>2,662,184</b>	<b>2,223,845</b>	<b>246,740</b>	<b>2,470,585</b>
<b>EXPENSES:</b>						
Program services	1,903,286	-	1,903,286	2,148,033	-	2,148,033
Supporting services:						
Administration	164,306	-	164,306	173,873	-	173,873
Fundraising	51,015	-	51,015	59,666	-	59,666
<b>Total expenses</b>	<b>2,118,607</b>	<b>-</b>	<b>2,118,607</b>	<b>2,381,572</b>	<b>-</b>	<b>2,381,572</b>
Excess (deficiency) of revenues over (under) expenses	218,760	324,817	543,577	(157,727)	246,740	89,013
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<b>129,692</b>	<b>(129,692)</b>	<b>-</b>	<b>182,829</b>	<b>(182,829)</b>	<b>-</b>
Change in net assets	348,452	195,125	543,577	25,102	63,911	89,013
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>909,055</b>	<b>252,639</b>	<b>1,161,694</b>	<b>883,953</b>	<b>188,728</b>	<b>1,072,681</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 1,257,507</b>	<b>\$ 447,764</b>	<b>\$ 1,705,271</b>	<b>\$ 909,055</b>	<b>\$ 252,639</b>	<b>\$ 1,161,694</b>

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

**L.I. AGAINST DOMESTIC VIOLENCE INC.  
STATEMENTS OF FUNCTIONAL EXPENSES  
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

	2021				2020			
	Program Services	Supporting Services		Total	Program Services	Supporting Services		Total
		Administration	Fundraising			Administration	Fundraising	
Salaries	\$ 1,138,690	\$ 88,565	\$ 37,956	\$ 1,265,211	\$ 1,221,890	\$ 95,036	\$ 40,730	\$ 1,357,656
Payroll taxes and fringe benefits	284,160	22,101	9,472	315,733	288,041	22,403	9,601	320,045
Rent	144,707	16,079	-	160,786	164,028	18,225	-	182,253
Consultants	81,323	200	-	81,523	82,372	9,152	-	91,524
Utilities	51,783	5,754	-	57,537	45,564	5,063	-	50,627
Insurance	48,569	-	-	48,569	27,616	-	-	27,616
Depreciation	37,475	-	-	37,475	20,904	-	-	20,904
Client services	27,375	3,042	-	30,417	15,000	1,667	-	16,667
Telephone	22,387	1,741	746	24,874	15,714	1,222	524	17,460
Office	-	21,232	-	21,232	-	-	-	-
Cleaning and maintenance	16,098	1,788	-	17,886	17,337	1,924	-	19,261
Professional fees	13,050	1,450	-	14,500	13,050	1,450	-	14,500
Office supplies	11,656	907	388	12,951	19,081	1,484	636	21,201
Office equipment maintenance and rental	9,734	1,081	-	10,815	44,837	4,982	-	49,819
Fees and charges	8,199	256	86	8,541	6,375	169	74	6,618
Advertising	3,616	74	-	3,690	3,506	264	-	3,770
Food	2,676	-	-	2,676	4,134	-	-	4,134
Special events	-	-	2,352	2,352	-	-	3,522	3,522
COVID 19	1,323	-	-	1,323	8,261	-	-	8,261
Shelter transportation	465	36	15	516	504	39	17	560
Bad debt	-	-	-	-	136,871	10,646	4,562	152,079
Shelter renovations	-	-	-	-	11,220	-	-	11,220
Travel	-	-	-	-	1,318	147	-	1,465
Program supplies	-	-	-	-	335	-	-	335
Employee training	-	-	-	-	75	-	-	75
	<u>\$ 1,903,286</u>	<u>\$ 164,306</u>	<u>\$ 51,015</u>	<u>\$ 2,118,607</u>	<u>\$ 2,148,033</u>	<u>\$ 173,873</u>	<u>\$ 59,666</u>	<u>\$ 2,381,572</u>

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



**L.I. AGAINST DOMESTIC VIOLENCE INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

	<u>2021</u>	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 543,577	\$ 89,013
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation	37,475	20,904
Forgivable portion of Paycheck Protection Program Loan	(279,488)	-
Increase in accounts receivable, net	(250,710)	(112,317)
Decrease in security deposits	18,995	-
Increase (decrease) in accounts payable and accrued expenses	18,037	(36,540)
Decrease in deferred revenue	<u>(182,961)</u>	<u>(14,195)</u>
Net cash used by operating activities	<u>(95,075)</u>	<u>(53,135)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of fixed assets	<u>(96,247)</u>	<u>-</u>
Net cash used by investing activities	<u>(96,247)</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from Paycheck Protection Program Loan	<u>304,782</u>	<u>-</u>
Net cash provided by financing activities	<u>304,782</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	113,460	(53,135)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>620,397</u>	<u>673,532</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 733,857</u></u>	<u><u>\$ 620,397</u></u>

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

**L.I. AGAINST DOMESTIC VIOLENCE INC.  
NOTES TO FINANCIAL STATEMENTS**

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**(1) Organization and operation**

L.I. Against Domestic Violence Inc. (the "Organization") is a not-for-profit corporation which was formed and incorporated in 1976 in accordance with the laws of the State of New York. The Organization's mission is to assist and empower victims of domestic violence through the provision of a wide range of services and to work towards the prevention of domestic violence. As a not-for-profit organization, the Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. A similar exemption is provided under New York State income tax law.

**(2) Summary of significant accounting policies**

The accompanying financial statements include the assets, liabilities, revenues and expenses of the Organization's programs, administration and fundraising for the years ended December 31, 2021 and 2020. The following is a summary of significant accounting policies followed by the Organization:

Financial statement presentation -

The Organization presents its financial statements in accordance with U.S. generally accepted accounting principles which require that the Organization's financial statements distinguish net assets and changes in net assets between those with and without donor restrictions. The Organization's net assets consist of the following:

Without donor restrictions - net assets of the Organization which have not been restricted by an outside donor or by law and are therefore available for use in carrying out the operations of the Organization.

With donor restrictions - net assets of the Organization which have been limited by donor-imposed stipulations or by law that either expire with the passage of time or can be fulfilled and removed by the actions of the Organization pursuant to those stipulations.

As required by U.S. generally accepted accounting principles, the Organization has also presented Statements of Cash Flows for the years ended December 31, 2021 and 2020.

Cash and cash equivalents -

All highly liquid instruments purchased with an original maturity of three months or less are considered to be cash equivalents, principally money market funds.

Liquidity considerations -

Quantitative

As of December 31, 2021, the Organization has \$1,682,749 of financial assets available to meet cash needs for program and supporting services expenditures within one year of the Statement of Financial Position date, which consists of the current assets as reported.

**L.I. AGAINST DOMESTIC VIOLENCE INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

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Qualitative

As of December 31, 2021, the Organization has a goal to maintain financial assets, which consist of cash and cash equivalents, on hand to meet 60 days of normal operating expenses, which are, on average, approximately \$350,000.

As more fully described in Note 4, the Organization also has a committed line of credit in the amount of \$150,000, which it could draw upon in the event of an unanticipated liquidity need.

Fixed assets -

Fixed assets are capitalized at cost or, if donated, at fair market value as of the date of receipt. Depreciation is computed using the straight-line method over the estimated useful lives of the assets (generally periods of three to twenty-five years).

Conditional asset retirement obligations -

The Financial Accounting Standards Board ("FASB") Accounting Standards Codification on asset retirement and environmental obligations requires the Organization to recognize a liability for the fair value of its legal obligation to perform an asset retirement activity, even though uncertainty exists about the timing and/or method of settlement, if and when the fair value of the liability can be reasonably estimated. As of December 31, 2021 and 2020, the Organization has met the provisions of and is in compliance with these requirements.

Revenue recognition -

The following are the significant revenue recognition accounting policies of the Organization:

Contracts - Revenue under contracts are recognized when earned. Revenue is earned when performance obligations, as defined in each contract, are fulfilled. Funds received but not yet earned are shown as deferred revenue. Expenditures under contracts are subject to review by the granting authority. To the extent, if any, that such a review reduces expenditures allowable under these contracts, the Organization will record such disallowance at the time the final assessment is made.

Grants and contributions - Grants and contributions are recognized as income when received and are considered to be available for unrestricted use unless specifically restricted by the donor. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statements of Activities and Change in Net Assets as net assets released from restriction. Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. Conditional contributions are accounted for as a liability or are not recognized as revenue initially, until the barriers to entitlement are overcome, at which point a transaction is recognized as unconditional and classified as either net assets with donor restrictions, or net assets without donor restrictions.

**L.I. AGAINST DOMESTIC VIOLENCE INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

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Third party reimbursements - Third party reimbursements are reported at an amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing housing to eligible families. These amounts are due from third party payors, as applicable, and include variable consideration and price concessions due to coverage. Revenue is recognized as performance obligations are satisfied based on actual charges incurred in relation to total expected collections.

Fundraising revenue - The portion of fundraising revenue that relates to the commensurate value the attendee receives in return is recognized when the related events are held, and performance obligations are met.

Donated services -

A number of volunteers have donated significant amounts of their time in the Organization's program services, administration and fundraising. However, since these services do not meet the criteria for recognition under U.S. generally accepted accounting principles, they are not reflected in the accompanying financial statements.

Functional expenses -

The Statements of Functional Expenses report certain categories of expenses that are attributable to one or more program or supporting functions of the Organization. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Direct program expenses are reported in their respective functional categories. The significant expenses that are allocated include: salaries, payroll taxes and fringe benefits which are allocated on the basis of estimates of time and effort. All other expenses are allocated on a systematic and rational basis.

Income taxes -

The Organization qualifies as a tax exempt not-for-profit organization under Section 501(c)(3) of the Internal Revenue Code and applicable New York State tax laws. Accordingly, no provision for federal or state income taxes is required.

Uncertainty in income taxes -

The Organization has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. Periods ending December 31, 2018 and subsequent remain subject to examination by the applicable taxing authorities.

The use of estimates in the preparation of financial statements -

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts of assets and liabilities at the date of the financial statements and the amounts of revenues and expenses during the period. Actual results may differ from those estimates.

**L.I. AGAINST DOMESTIC VIOLENCE INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

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**(3) Property and equipment**

Property and equipment as of December 31, 2021 and 2020 consisted of the following:

	<u>2021</u>	<u>2020</u>
Land	\$ 25,400	\$ 25,400
Building and building improvements	473,944	418,769
Furniture and fixtures	54,807	54,807
Office equipment	173,055	131,983
Autos	45,706	45,706
	<u>772,912</u>	<u>676,665</u>
Less: accumulated depreciation	<u>(648,279)</u>	<u>(610,804)</u>
	<u>\$ 124,633</u>	<u>\$ 65,861</u>

Depreciation expense for the years ended December 31, 2021 and 2020 was \$37,475 and \$20,904, respectively.

**(4) Line of credit**

The Organization has a line of credit with a bank through September 1, 2022 which provides for a maximum borrowing of \$150,000. Borrowings under this line bear interest at the bank's prime rate (3.25% at December 31, 2021) plus 1.0%, but a minimum floor rate of 6.25%. The line of credit is secured by all the Organization's assets, and was fully available as of December 31, 2021.

**(5) Net assets with donor restrictions**

Net assets with donor restrictions are available for or relate to the following purposes:

	<u>2021</u>	<u>2020</u>
Client services	\$ 165,162	\$ 147,486
Youth education	159,781	48,778
Shelter pet accommodations	41,440	28,188
Counseling	38,500	-
Vocational advocacy project	36,160	19,775
Hotline	3,341	5,000
Victims of trafficking	3,294	3,294
Client medical petty cash	86	118
	<u>\$ 447,764</u>	<u>\$ 252,639</u>

**L.I. AGAINST DOMESTIC VIOLENCE INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

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**(6) Employee benefit plan**

The Organization has a 403(b) tax deferred annuity plan (the "Plan") for all eligible employees. The Plan states that the employer will contribute 2.5% of the salary for union employees and 4% of the salary for nonunion employees. The amount contributed to this Plan was \$28,087 and \$28,030 for the years ended December 31, 2021 and 2020, respectively.

**(7) Paycheck Protection Program**

On May 2, 2020, the Organization received loan proceeds in the amount of \$340,495 to fund payroll, benefits, rent and utilities through the Paycheck Protection Program (the "PPP") under the Coronavirus Aid, Relief and Economic Security Act ("CARES Act"), which was enacted on March 27, 2020. In accordance with U.S. generally accepted accounting principles, the Organization has opted to account for its PPP loan as an in-substance conditional government grant, which should be recognized in income when all conditions or measurable barriers have been substantially met. The Organization believes all conditions and measurable barriers have been met during the fiscal year ended December 31, 2020. Accordingly, the Organization has recorded the proceeds as revenue, which is reflected in grants in the accompanying Statements of Activities and Changes in Net Assets. The Organization was subsequently granted approval for the forgiveness application in 2021.

On March 24, 2021, the Organization received a second draw loan in the amount of \$304,782. In accordance with generally accepted accounting principles, the Organization has opted to account for its PPP loan as an in-substance conditional government grant, which should be recognized in income when all conditions or measurable barriers have been substantially met. The Organization met all conditions and measurable barriers for \$279,488 of the grant during the fiscal year ended December 31, 2021. Accordingly, the Organization has recorded the portion of the proceeds as revenue, which is reflected in grant income in the accompanying Statements of Activities and Changes in Net Assets. The remaining balance wasn't forgiven and accordingly, is reflected as a loan payable in the accompanying Statements of Financial Position. Under the terms and conditions of the PPP loan, amounts outstanding can be repaid on an equal basis over a four year period and will bear a fixed interest rate of 1% per annum. The balance outstanding as of December 31, 2021 was \$25,294.

**(8) Commitments and contingencies**

Leases -

In June 2021, the Organization entered into an office lease which expires in December 2031. The Organization also has various noncancellable operating leases for equipment which expire on various dates through June 2025. Rent expense related to these leases was \$164,236 and \$182,253 for the years ended December 31, 2021 and 2020, respectively.

**L.I. AGAINST DOMESTIC VIOLENCE INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

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Future minimum payments under these operating leases are as follows:

Year ending December 31,

2022	\$	78,901
2023		81,169
2024		83,505
2025		84,262
2026		85,090
2027-2031		440,281
		<u>853,208</u>
	\$	<u>853,208</u>

COVID-19 -

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (“COVID-19”) as a pandemic. The COVID-19 pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the Organization, COVID-19 has impacted various parts of its operations and financial results. Management believes the Organization is taking appropriate actions to mitigate the negative impact. In connection therewith, the Organization applied for and received a PPP loans in connection with the CARES Act (see note 7). However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurring are still developing.

Government contracts -

The Organization receives a substantial portion of its funding from contracts and grants which are subject to audit by government agencies. Such audits may result in disallowances and a request for a return of funds. In addition, numerous contracts are funded on a cost reimbursement basis. Delays in receiving related funding may result in increased borrowings and related interest costs on the part of the Organization.

**(9) Subsequent events**

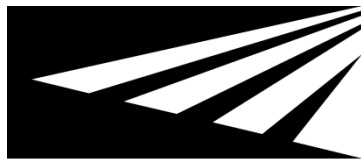
The Organization has evaluated subsequent events through August 15, 2022, which is the date the financial statements were available to be issued, noting no additional matters requiring consideration.

**L.I. AGAINST DOMESTIC VIOLENCE INC.  
SUPPLEMENTARY SCHEDULES OF REVENUES  
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020**

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	2021	2020
<b>GOVERNMENT CONTRACTS:</b>		
Suffolk County Program to Aid Victims of Domestic Violence	\$ 454,385	\$ 499,471
Small Business Administration Paycheck Protection Program	279,488	340,495
Suffolk County Police Department - DOVE	161,140	183,073
New York State Health Grant	153,518	34,079
United States Department of Justice Disability Grant	86,540	98,426
New York State Domestic Violence Program	71,775	-
Suffolk County Vocational Advocacy Project	71,594	61,725
Suffolk County Police Department - STOP	61,294	74,210
Suffolk County Domestic Violence Liaison Services	39,950	42,731
Suffolk County Department of Probation Formula Grant	30,737	41,279
New York State Cares Grant	27,836	10,164
New York State Justice Assistance Grant	2,693	7,721
	1,440,950	1,393,374
<b>FEES FOR SERVICE:</b>		
Residential Services for Victims of Domestic Violence - Per Diem Reimbursements	557,902	538,221
<b>PUBLIC SUPPORT AND FUNDRAISING:</b>		
Grants	484,222	385,696
Fundraising	169,884	140,583
United Way	6,750	8,438
Donations	1,296	1,550
	662,152	536,267
<b>OTHER INCOME:</b>		
Interest income	1,180	2,723
	\$ 2,662,184	\$ 2,470,585





**NawrockiSmith**

CERTIFIED PUBLIC ACCOUNTANTS

**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**

To the Board of Directors of  
L.I. Against Domestic Violence 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 L.I. Against Domestic Violence Inc. (the "Organization"), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to financial statements, and have issued our report thereon dated August 15, 2022.

***Internal Control Over Financial Reporting***

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

# NawrockiSmith

## ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hauppauge, New York  
August 15, 2022

A handwritten signature in black ink that reads "Nawrocki Smith LLP". The signature is written in a cursive, flowing style.