

**LONG ISLAND CRISIS CENTER, INC.**  
**FINANCIAL STATEMENTS**  
**AS OF DECEMBER 31, 2015 AND 2014**  
**TOGETHER WITH AUDITOR'S REPORT**

**LONG ISLAND CRISIS CENTER, INC.**  
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**AS OF DECEMBER 31, 2015 AND 2014**

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**NawrockiSmith**

CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
Long Island Crisis Center, Inc.:

***Report on Financial Statements***

We have audited the accompanying financial statements of Long Island Crisis Center, Inc. ("LICC"), which comprise the statements of financial position as of December 31, 2015 and 2014, and the related statements of activities and changes in net assets and cash flows for the years then ended, and the related notes to financial statements.

***Management's Responsibility for the Financial Statements***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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.

# NawrockiSmith

## ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Long Island Crisis Center, Inc. as of December 31, 2015 and 2014, 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 Matters***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary schedules of functional expenses on pages 12 and 13 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 audit 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 April 20, 2016, on our consideration of LICC's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 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 LICC's internal control over financial reporting and compliance.

Melville, New York  
April 20, 2016

*Nawrocki Smith LLP*

**LONG ISLAND CRISIS CENTER, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**AS OF DECEMBER 31, 2015 AND 2014**

ASSETS	<u>2015</u>	<u>2014</u>
CURRENT ASSETS:		
Cash and cash equivalents	\$ 669,286	\$ 755,255
Grants receivable	245,029	163,087
Accounts receivable - partnership distribution	18,026	-
Prepaid expenses	<u>11,074</u>	<u>11,029</u>
Total current assets	943,415	929,371
FIXED ASSETS, net of accumulated depreciation of \$47,990 and \$81,323, respectively	62,714	16,795
PARTNERSHIP INVESTMENT	-	19,007
OTHER ASSETS	<u>3,700</u>	<u>3,700</u>
Total assets	<u><u>\$ 1,009,829</u></u>	<u><u>\$ 968,873</u></u>
LIABILITIES AND NET ASSETS		
LIABILITIES:		
Accounts payable and accrued expenses	\$ 107,365	\$ 81,028
Deferred revenue	<u>80,920</u>	<u>119,089</u>
Total liabilities	<u>188,285</u>	<u>200,117</u>
NET ASSETS:		
Unrestricted	<u>821,544</u>	<u>768,756</u>
Total net assets	<u>821,544</u>	<u>768,756</u>
Total liabilities and net assets	<u><u>\$ 1,009,829</u></u>	<u><u>\$ 968,873</u></u>

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

**LONG ISLAND CRISIS CENTER, INC.**  
**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
<b>OPERATING REVENUES:</b>		
Government grants	\$ 981,600	\$ 890,738
Contributions	108,448	83,354
Foundation grants	173,944	127,398
Interest income	3,350	2,643
Miscellaneous income	4,000	-
Special events, net of direct expenses of \$8,657 and \$7,985, respectively	<u>107,457</u>	<u>110,468</u>
Total operating revenues	<u>1,378,799</u>	<u>1,214,601</u>
<b>OPERATING EXPENSES:</b>		
Program services	1,116,658	1,041,276
General and administrative	85,921	91,244
Fundraising	<u>122,451</u>	<u>85,058</u>
Total operating expenses	<u>1,325,030</u>	<u>1,217,578</u>
Increase (decrease) in net assets from operating activities	<u>53,769</u>	<u>(2,977)</u>
<b>NONOPERATING ACTIVITIES:</b>		
Loss on partnership investment	<u>(981)</u>	<u>-</u>
Decrease in net assets from nonoperating activities	<u>(981)</u>	<u>-</u>
Change in net assets	52,788	(2,977)
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>768,756</u>	<u>771,733</u>
<b>NET ASSETS, END OF YEAR</b>	<u><u>\$ 821,544</u></u>	<u><u>\$ 768,756</u></u>

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

**LONG ISLAND CRISIS CENTER, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Change in net assets	\$ 52,788	\$ (2,977)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	9,081	4,252
(Increase) decrease in grants receivable	(81,942)	26,069
Increase in prepaid expenses	(45)	(965)
Decrease in other assets	-	8
Increase (decrease) in accounts payable and accrued expenses	26,337	(33,591)
Increase (decrease) in deferred revenue	<u>(38,169)</u>	<u>45,916</u>
Net cash provided (used) by operating activities	<u>(31,950)</u>	<u>38,712</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of fixed assets	(55,000)	-
Loss on partnership investment	<u>981</u>	<u>-</u>
Net cash used by investing activities	<u>(54,019)</u>	<u>-</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(85,969)	38,712
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>755,255</u>	<u>716,543</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 669,286</u>	<u>\$ 755,255</u>
<b>SUPPLEMENTAL CASH FLOW INFORMATION:</b>		
Retirement of fully depreciated fixed assets	<u>\$ 42,414</u>	<u>\$ -</u>

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

**LONG ISLAND CRISIS CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**(1) Organization and operation:**

Long Island Crisis Center, Inc. ("LICC") is a not-for-profit multi-service, community-based organization whose mission is to provide youth, families, seniors and adults throughout Long Island with free, high quality, confidential services to address a wide range of concerns. LICC believes that everyone has the right to free and anonymous help at any time, no matter who they are or what their needs may be. This belief underlies its mission, which is carried out in its three programs:

Community Education - A Community Education Program reaches approximately 16,000 people each year with workshops on suicide prevention, anger management, homophobia, transphobia, cyber bullying and self-injury.

Hotline - LICC houses eight free, confidential and anonymous hotline projects which are accessible via phone, walk-in, internet or text. A central hotline, *Middle Earth*, is available to all Long Islanders and specialized services include a Drug and Alcohol Hotline and Children of Hope to prevent infant abandonment.

Pride for Youth - In 1993, LICC started Pride for Youth ("PFY") in order to address the lack of services and advocacy for lesbian, gay, bisexual and transgender ("LGBT") youth on Long Island. With a mission to enhance the health and wellness of LGBT youth, PFY serves around 8,000 teens annually. PFY operates a Friday night coffeehouse, peer education, school-based support groups, HIV education, employment mentoring, anti-bias education and many other programs.

In fulfilling its mission, LICC provides non-judgmental services that help clients to break through isolation, stabilize their situations, and obtain the services they need. Supporting healthier living and greater personal empowerment guides the work at LICC.

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

The accompanying financial statements include the assets, liabilities, revenues and expenses of LICC which are presented under the accrual basis of accounting. The following is a summary of significant accounting policies followed by LICC:

**Financial statement presentation -**

The accompanying financial statements include the accounts of LICC's programs, administration and fundraising. U.S. generally accepted accounting principles require that LICC's financial statements distinguish between unrestricted, temporarily restricted and permanently restricted net assets and changes in net assets. LICC's' net assets consist of the following:

Unrestricted - net assets of LICC which have not been restricted by an outside donor or by law and are therefore available for use in carrying out the operations of LICC.

As of December 31, 2015 and 2014, LICC did not possess any temporarily or permanently restricted net assets.

The accompanying financial statements are prepared on a functional basis whereby expenses are allocated to program and support services as follows:

- Direct purpose, or
- Based on estimates of the percentages of expenses related to each program or service.



As required by U.S. generally accepted accounting principles, LICC has also presented Statements of Cash Flows for the years ended December 31, 2015 and 2014.

**Revenue and expense recognition -**

Contributions are recognized as income when received and are considered to be available for unrestricted use unless specifically restricted by the donor. Revenues under contracts for service are generally recognized as earned and expenses are recognized when incurred. Deferred revenue arises from payments received under contracts for service in advance of revenue recognition.

**Donated services -**

A number of volunteers have donated significant amounts of their time in LICC'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.

**Cash and cash equivalents -**

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

**Investments -**

Investments are recorded at fair value. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. LICC follows U.S. generally accepted accounting principles regarding fair value measurements which establish a fair value hierarchy requiring an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

**Fixed assets -**

Fixed assets are capitalized at cost or, if donated, at fair market value as of the date of receipt. Maintenance and repairs are charged to expense and betterments, in excess of \$2,500, are capitalized. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets (generally periods of four to seven years).

**Impairment of long-lived assets and long-lived assets to be disposed of -**

LICC follows the provisions of the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") on accounting for the impairment or disposal of long-lived assets. It requires that long-lived assets and certain identifiable intangibles be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell. These principles did not have any impact on LICC's financial position, results of activities or liquidity during the years ended December 31, 2015 and 2014.

### **Conditional asset retirement obligations -**

The FASB ASC on asset retirement and environmental obligations requires LICC to recognize 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, 2015, LICC has met the provisions of and is in compliance with these requirements.

### **Compensated absences -**

LICC's practice is to allow employees to accrue unused vacation time based upon current salary rates. As of December 31, 2015 and 2014, LICC recorded vacation accruals of \$49,820 and \$39,623, respectively. The vacation accrual is reflected in accounts payable and accrued expenses in the Statements of Financial Position and salaries expense in the accompanying schedule of functional expenses.

### **Income taxes -**

LICC 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 -**

LICC has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. Periods ending December 31, 2012 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 reported period. Actual results may differ from those estimates.

### **(3) Fair value measurement:**

The FASB *Fair Value Measurement* standard clarifies the definition of fair value for financial reporting, establishes framework for measuring fair value, and requires additional disclosure about the use of fair value measurements in an effort to make the measurement of fair value more consistent and comparable. LICC has adopted the standard for its financial assets and liabilities measured on a recurring and nonrecurring basis.

*Fair Value Measurement* defines fair value as the amount that would be received from the sale of an asset or paid for the transfer of a liability in an orderly transaction between market participants, i.e. an exit price. The three levels of fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the reported entity has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

The following methods and assumptions were used by LICC in addressing the fair value of financial instruments:

### **Cash and cash equivalents -**

The carrying amounts reported on the Statements of Financial Position for cash and cash equivalents approximate those assets' fair values.

### **Investments -**

As of December 31, 2014, investments held by LICC consist of an investment in a limited liability partnership amounting to \$19,007. The carrying amount reported is valued according to the valuation policy of the partnership, subject to prevailing accounting and other regulatory guidelines. As of June 30, 2015 the partnership has terminated and it has been determined that LICC will receive a distribution of \$18,206, which is reflected as accounts receivable on the Statements of Financial Position.

The following table represents LICC's fair value hierarchy for investments at fair value as of December 31, 2014:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Limited liability partnership	<u>\$ 19,007</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,007</u>

The following is a reconciliation of activity for assets measured at fair value based on significant unobservable outputs (Level 3):

	<u>2015</u>	<u>2014</u>
Beginning balance	\$ 19,007	\$ 19,007
Less: Investment distribution	(18,026)	-
Less: Loss on investment	<u>(981)</u>	<u>-</u>
Ending balance	<u>\$ -</u>	<u>\$ 19,007</u>

#### **(4) Fixed assets:**

Fixed assets as of December 31, 2015 and 2014, consist of the following:

	<u>2015</u>	<u>2014</u>
Equipment	\$ 86,430	\$ 73,844
Leasehold improvements	19,150	19,150
Furniture and fixtures	<u>5,124</u>	<u>5,124</u>
	110,704	98,118
Less: Accumulated depreciation	<u>(47,990)</u>	<u>(81,323)</u>
	<u>\$ 62,714</u>	<u>\$ 16,795</u>

During the year ended December 31, 2015, LICC wrote-off fully-depreciated assets having an original cost of \$42,414, which were no longer in service.

(5) **Commitments and contingencies:**

**Lease commitments -**

LICC holds two separate leases for office space in order to accommodate its programs. The first lease was originally entered into on March 8, 1984 and then extended on January 1, 2004 for an annual base rent of \$21,840 (\$1,820 per month), plus annual escalations of 3%. The lease was renewed on January 1, 2014 and will expire on December 31, 2018.

The second lease was originally entered into on July 1, 2004 for an annual base rent of \$42,468 (\$3,539 per month), plus annual escalations of 3%. The lease was renewed on July 1, 2010 and expired on June 30, 2015. The lease will be a month to month rental agreement until a new lease is signed in 2016.

LICC was obligated under various operating leases for equipment which expired on various dates through 2015. LICC is obligated under one copier lease through 2018.

Future minimum payments under these leases are as follows:

<u>Year Ending December 31,</u>	
2016	\$ 28,547
2017	29,874
2018	<u>30,767</u>
	<u>\$ 89,188</u>

Rent expense for the years ended December 31, 2015 and 2014 was \$84,922 and \$81,744, respectively.

**Government contracts -**

LICC 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 LICC.

(6) **Concentrations of credit risk:**

LICC maintains its cash and cash equivalents in bank deposit accounts which, at times, may exceed federally insured limits. LICC has not experienced any losses in such accounts. The primary difference between the book and bank account balances is outstanding checks. LICC believes it is not exposed to any significant credit risk on cash and cash equivalents.

LICC does not have a material concentration of credit risk, with respect to government contracts and grants receivable, due to the large number of government agencies and grantors comprising LICC's contract and contributor base and their dispersion across different geographic areas.

**(7) Subsequent events:**

LICC has evaluated subsequent events through April 20, 2016, which is the date the financial statements were available to be issued, noting no matters requiring further consideration.

**LONG ISLAND CRISIS CENTER, INC.**  
**SUPPLEMENTARY SCHEDULE OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	Program Services				Support Services			2015
	Community Education	Hotline	Pride For Youth	Total	General And Administrative	Fundraising	Total	
Salaries	\$ 60,329	\$ 236,820	\$ 403,968	\$ 710,127	\$ 48,802	\$ 100,436	\$ 149,238	\$ 660,235
Payroll taxes and fringes	8,079	43,081	69,290	120,450	6,553	15,818	22,371	142,821
Occupancy	-	22,751	59,643	82,394	2,528	-	2,528	84,922
Professional fees	547	24,932	24,443	49,922	8,692	990	9,682	59,604
Transportation	3,664	1,712	21,182	26,558	200	300	500	27,058
Supplies	109	6,713	13,691	20,513	1,500	1,000	2,500	23,013
Printing and production	1,491	7,064	11,325	19,880	-	407	407	20,287
Media outreach	-	16,344	3,023	19,367	-	-	-	19,367
Insurance	-	4,106	13,013	17,119	1,005	-	1,005	18,124
Telephone	-	7,189	4,154	11,343	1,500	-	1,500	12,843
Food	-	-	9,745	9,745	-	-	-	9,745
Depreciation	-	-	-	-	9,081	-	9,081	9,081
Repairs, maintenance and equipment	-	2,410	5,633	8,043	500	-	500	8,543
Volunteer appreciation	-	8,472	53	8,525	-	-	-	8,525
Dues and subscriptions	-	3,242	-	3,242	2,269	-	2,269	5,511
Miscellaneous	-	-	1,014	1,014	1,451	3,000	4,451	5,465
Utilities	-	3,278	424	3,702	600	-	600	4,302
Postage and delivery	427	1,415	1,312	3,154	50	500	550	3,704
Staff appreciation	-	-	445	445	1,190	-	1,190	1,635
Staff development	-	365	750	1,115	-	-	-	1,115
<b>Total</b>	<b>\$ 83,646</b>	<b>\$ 389,904</b>	<b>\$ 643,108</b>	<b>\$ 1,116,658</b>	<b>\$ 85,921</b>	<b>\$ 122,451</b>	<b>\$ 208,372</b>	<b>\$ 1,325,030</b>

The accompanying notes to financial statements should be read in conjunction with this schedule.

**LONG ISLAND CRISIS CENTER, INC.**  
**SUPPLEMENTARY SCHEDULE OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	Program Services				Support Services			2014
	Community Education	Hotline	Pride For Youth	Total	General And Administrative	Fundraising	Total	
Salaries	\$ 52,077	\$ 222,102	\$ 386,070	\$ 672,340	\$ 45,961	\$ 81,944	\$ 127,905	\$ 800,245
Payroll taxes and fringes	5,296	39,770	62,943	108,009	24,921	-	24,921	132,930
Occupancy	-	22,392	57,668	80,060	1,684	-	1,684	81,744
Professional fees	872	17,273	16,375	34,520	5,301	1,114	6,415	40,935
Printing and production	13,345	6,454	10,560	30,359	392	-	392	30,751
Transportation	3,392	2,026	15,550	20,968	-	733	733	21,701
Supplies	34	4,895	15,063	19,992	-	-	-	19,992
Insurance	-	3,800	12,234	16,034	1,512	-	1,512	17,546
Media outreach	479	10,642	3,100	14,221	-	-	-	14,221
Repairs, maintenance and equipment	-	2,866	7,145	10,011	225	-	225	10,236
Telephone	-	6,788	3,439	10,227	-	-	-	10,227
Food	-	-	8,920	8,920	-	-	-	8,920
Utilities	-	3,137	1,019	4,156	904	-	904	5,060
Volunteer appreciation	-	4,833	-	4,833	-	-	-	4,833
Miscellaneous	-	297	954	1,251	1,914	1,267	3,181	4,432
Depreciation	-	-	-	-	4,252	-	4,252	4,252
Dues and subscriptions	-	690	323	1,073	2,600	-	2,600	3,673
Postage and delivery	276	1,247	1,263	2,786	308	-	308	3,094
Staff appreciation	-	-	196	196	1,270	-	1,270	1,466
Staff development	-	700	620	1,320	-	-	-	1,320
<b>Total</b>	<b>\$ 76,771</b>	<b>\$ 361,003</b>	<b>\$ 603,502</b>	<b>\$ 1,041,276</b>	<b>\$ 91,244</b>	<b>\$ 85,058</b>	<b>\$ 176,302</b>	<b>\$ 1,217,578</b>

The accompanying notes to financial statements should be read in conjunction with this schedule.



**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  
Long Island Crisis Center, 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 Long Island Crisis Center, Inc. ("LICC"), which comprise the statements of financial position as of December 31, 2015 and 2014, and the related statements of activities and changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated April 20, 2016.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered LICC'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 LICC's internal control. Accordingly, we do not express an opinion on the effectiveness of LICC'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

## ***Compliance and Other Matters***

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

## ***Purpose of this Report***

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

Melville, New York  
April 20, 2016