

NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.

FINANCIAL STATEMENTS

AND

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

APRIL 30, 2010

AND

APRIL 30, 2009

PERLMAN, SCHLEIFER & PERRONE
CERTIFIED PUBLIC ACCOUNTANTS

NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.
FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2010 AND APRIL 30, 2009

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Nassau County Coalition Against
Domestic Violence, Inc.

We have audited the accompanying Statements of Financial Position of the Nassau County Coalition Against Domestic Violence, Inc. (the "Coalition") as of April 30, 2010 and the related statements of activities, schedules of functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Coalition's management. Our responsibility is to express an opinion on these financial statements based on our audit.

The prior year summarized comparative information has been derived from the Coalition's 2009 Financial Statements and in our report dated November 30, 2009 we expressed an unqualified opinion on those Financial Statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform our audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Coalition as of April 30, 2010 and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued a report dated November 30, 2010 on our consideration of the Coalition's internal control over financial reporting and on 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 and important for assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of support, revenues and other income as well as the schedule of findings and questioned costs and the summary of prior audit findings are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is 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 audit 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 as a whole.

Perlman Schleifer & Perrone

PERLMAN, SCHLEIFER & PERRONE
Certified Public Accountants

November 30, 2010
North Babylon, NY

NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.

STATEMENTS OF FINANCIAL POSITION

APRIL 30,

<u>ASSETS</u>	<u>2010</u>	<u>2009</u>
Cash and Cash Equivalents (Notes 1 and 3)	\$ 194,910	496,560
Contracts Receivable (Note 2)	439,395	425,836
Other Receivables	207,702	167,066
Prepaid Insurance	21,982	21,873
Other Assets	1,085	21,377
Pledges Receivable (net of discounts and allowances)	277,420	-0-
Land, Building and Improvements (Notes 1 and 5)	623,724	654,654
Furniture and Equipment (Notes 1 and 5)	<u>224,319</u>	<u>12,072</u>
Total Assets	<u>\$1,990,537</u>	<u>\$1,799,438</u>
 <u>LIABILITIES AND NET ASSETS</u>		
Accounts payable and Accrued Liabilities	\$ 121,507	\$ 99,527
Accrued Payroll and Vacation Benefits	187,220	235,875
Due to CCAN	23,748	-0-
Deferred Pledge Income	277,420	-0-
Deferred Rent Payable	<u>30,177</u>	<u>-0-</u>
Total Liabilities	<u>640,072</u>	<u>335,402</u>
 <u>NET ASSETS</u>		
Unrestricted	327,466	259,260
Board restricted (Note 7)	1,022,999	1,204,776
Total Net Assets	<u>1,350,465</u>	<u>1,464,036</u>
Total Liabilities and Net Assets	<u>\$1,990,537</u>	<u>\$1,799,438</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.

STATEMENTS OF ACTIVITIES

APRIL 30,

	<u>2010</u>	<u>2009</u>
Changes in unrestricted net assets:		
Revenues:		
Contracts and Grants	\$ 2,855,484	\$2,542,076
Contributions	137,500	197,058
Community Funds and Foundations	162,758	182,372
Donated Facilities and Services	71,650	44,010
Sustenance Income	407,039	421,323
Speaker Fees	6,001	2,790
Counseling Services and Other	42,681	41,929
Investment Income	1,163	6,357
Fundraising Income	230,187	233,625
Total Unrestricted Revenues	<u>3,914,463</u>	<u>3,671,540</u>
Expenses:		
Program Services	3,584,513	3,351,341
Management and General	301,673	309,010
Fundraising	81,971	86,179
Depreciation	59,877	35,758
Total Expenses	<u>4,028,034</u>	<u>3,782,288</u>
Increase (Decrease) In Net Assets	(113,571)	(110,748)
Net Assets -Beginning of Year	1,464,036	1,574,784
Net Assets -End of Year	<u>\$ 1,350,465</u>	<u>\$ 1,464,036</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.

STATEMENTS OF CASH FLOWS

YEARS ENDED APRIL 30,

	<u>2010</u>	<u>2009</u>
Cash Flows From Operating Activities:		
Increase (Decrease) in Net Assets	\$(113,571)	\$ (110,748)
Adjustments to Reconcile Change in net Assets to Cash Used By Operating Activities:		
Depreciation	59,877	35,758
<u>(Increase) Decrease in Assets</u>		
Contracts Receivable	(13,559)	(24,919)
Other Receivables	(40,636)	(1,594)
Prepaid Insurance	(109)	(108)
Other Assets	20,293	-0-
Pledges Receivable (net)	(277,420)	-0-
<u>Increase (Decrease) in Liabilities</u>		
Accounts Payable and Accrued Liabilities	21,980	(37,060)
Accrued Payroll and Vacation Benefits	(48,655)	30,116
Due To CCAN	23,748	-0-
Deferred Rent Payable	30,177	-0-
Deferred Pledge Income	<u>277,420</u>	<u>-0-</u>
Net Cash Provided By Operating Activities	<u>(60,455)</u>	<u>(108,555)</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.

STATEMENTS OF CASH FLOWS (continued)

YEARS ENDED APRIL 30

	<u>2010</u>	<u>2009</u>
Cash Flows From Investing Activities:		
Purchase of Equipment and Furniture	(241,195)	-0-
Net Cash Used by Investing Activities	(241,195)	-0-
Subtotal	\$(301,650)	\$ (108,555)
BALANCE BROUGHT FORWARD	\$(301,650)	\$ (108,555)
Cash Flows From Financing Activities:		
Net Increase in or (Repayments) of Borrowings	-0-	-0-
Net Cash Provided or (Used By) Financing Activities	-0-	-0-
Increase (Decrease) In Cash	(301,650)	(108,555)
Cash At Beginning of Year	496,560	605,115
Cash At End of Year	<u>\$ 194,910</u>	<u>\$ 496,560</u>
Interest Paid During the Year	<u>\$ -0-</u>	<u>\$ -0-</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.
 SCHEDULE OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED APRIL 30,

	UNRESTRICTED FUNDS	TOTAL BOARD RESTRICTED FUNDS	2010 TOTAL ALL FUNDS	2009 TOTAL ALL FUNDS
Salaries		\$ 2,395,272	\$ 2,395,272	\$ 2,266,060
Fica/Medicare Taxes		183,812	183,812	168,637
Total Salaries and Payroll Taxes		2,579,084	2,579,084	2,434,697
Rent and Building Maintenance		429,116	429,116	408,109
Program Supplies		13,599	13,599	1,920
Food and Client Needs (Including Hotline)		105,080	105,080	116,642
Postage and printing		29,864	29,864	69,687
Conferences, dues and subscriptions		21,984	21,984	24,688
Office Expense				
(Including Supplies and Photocopies)		38,958	38,958	27,848
Telephone and Utilities	\$ 175	37,490	37,665	37,998
Bank Charges, Etc.		14,916	14,916	14,726
Insurance		53,624	53,624	47,670
Computer and Website		6,079	6,079	2,391
Consultants		37,099	37,099	31,887
Travel and Speaking Engagements		14,938	14,938	11,736
Miscellaneous, General and Administrative		17,376	17,376	23,499
Pension		99,216	99,216	79,314
Employee Benefits		303,701	303,701	237,472
Fund Raising		81,971	81,971	86,179
Accounting and Audit		9,500	9,500	8,501
Advertising				
Automobile Expense		4,536	4,536	2,530
Furniture and Equipment		63,172	63,172	36,873
Recruitment		442	442	2,013
Repairs		6,237	6,237	40,150
	175	3,967,982	3,968,157	3,746,530
Depreciation		59,877	59,877	35,758
TOTAL EXPENSES	\$ 175	\$ 4,027,859	\$ 4,028,034	\$ 3,782,288

NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.
 SCHEDULE OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED APRIL 30, 2010

BOARD RESTRICTED

	DEVELOPMENT ADMINISTRATION	SAFE HOME	LEGAL ADVOCACY	RAPE AND SEXUAL ASSAULT	NON RESIDENTIAL AND DOMESTIC VIOLENCE	TRANSITIONAL HOUSING	PLANT	TOTAL BOARD RESTRICTED FUNDS
Salaries	\$ 187,830	\$ 306,889	\$ 517,993	\$ 277,748	\$ 930,585	\$ 174,227		\$ 2,395,272
Fica/Medicare Taxes	14,414	23,550	39,750	21,315	71,413	13,370		183,812
Total Salaries and Payroll Taxes	202,244	330,439	557,743	299,063	1,001,998	187,597		2,579,084
Rent and Building Maintenance	13,137	33,895	36,229	19,426	65,086	261,543		429,116
Program Supplies	27	11,785	550		1,237			13,599
Food and Client Needs (Including Hotline)	2,876	31,018	3,218	2,038	43,901	24,905		105,080
Postage and Printing	2,853	2,165	6,792	3,797	11,884	2,550		29,864
Conferences, Dues, and Subscriptions			12,875	1,095	5,161			21,984
Office Expense								
(Including Supplies and Photocopies)	3,302	3,720	8,653	4,893	15,309	3,081		38,958
Telephone and Utilities	4,079	19,820	3,397	3,397	3,398	3,399		37,490
Bank Charges, Etc.	1,824	1,862	3,143	1,685	5,645	1,057		14,916
Insurance	7,162	9,895	12,121	7,162	7,161	10,123		53,624
Computer Supplies and Software	477	779	1,315	705	2,361	442		6,079
Consultants	3,580	11,415	8,216	3,983	6,325	3,580		37,099
Travel and Speaking Engagements	6,598	1,603	1,848	342	4,069	478		14,938
Miscellaneous, General and Administrative	16,170	974				232		17,376
Pension	7,780	12,712	21,456	11,505	38,546	7,217		99,216
Employee Benefits	23,816	38,911	65,877	35,216	117,991	22,090		303,701
Fund Raising	81,971							81,971
Accounting and Audit	745	1,217	2,054	1,102	3,691	691		9,500
Advertising								
Automobile Expense	5,207	4,490				46		4,536
Furniture and Equipment		6,364	13,886	7,470	25,575	4,670		63,172
Recruitment		98	50		245	49		442
Repairs	121	5,624	123	123	123	123		6,237
Total Expense Before Depreciation	383,469	528,586	759,346	403,002	1,359,706	533,873		3,967,982
Depreciation	2,211	-	5,896	3,171	10,858	1,983	35,758	69,877
TOTAL EXPENSES \$	385,680	528,586	765,242	406,173	1,370,564	535,856	35,758	4,027,859

NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED APRIL 30, 2010 AND 2009

Note 1 - Nature of Organization and Significant Accounting Policies

Nature of Organization

The Nassau County Coalition against Domestic Violence, Inc. ("the Coalition") is a not for profit organization, incorporated under the laws of the State of New York in May, 1978. The Coalition assists battered women and victims of sexual assault and their families by providing them with counseling and temporary housing as needed.

Significant Accounting Policies

Method of Accounting:

The financial statements of the Coalition have been prepared utilizing the accrual basis of accounting.

Financial Statement Presentation:

The Coalition is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. The Coalition does not currently maintain permanently restricted assets.

Contracts, Contributions and Other Revenues:

Revenues received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Restricted net assets are reclassified to unrestricted net assets upon satisfaction of the time or purpose restrictions.

Functional Expenses:

Functional expenses are distributed pursuant to estimated cost allocations proposed by management of the Coalition. Advertising costs are expensed as incurred. There was no advertising expenses included for the fiscal year ended April 30, 2010 or April 30, 2009.

NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED APRIL 30, 2010 AND 2009

Note 1 - Nature of Organization and Significant Accounting Policies

(Continued)

Use of 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.

Property, Plant and Equipment:

The Coalition follows the practice of capitalizing all significant expenditures for buildings, furniture and equipment; the fair value of donated fixed assets is similarly capitalized. Depreciation is recorded using the straight-line method over the assets estimated useful lives ranging from five to seven years for equipment and furniture and 30 years for buildings and improvements.

Income Tax Returns:

The Coalition is exempt from Federal Income Taxes under Section 501 (c) (3) of the Internal Revenue Service Code and similar state statutes. Accordingly, no provision for federal or state income tax is required. It has not been audited in the last three years and is not under audit at the present time.

Cash Equivalents:

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

Contributed Facilities and Services:

Contributed facilities represent the estimated fair value rental

NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED APRIL 30, 2010 AND 2009

Note 1 - Nature of Organization and Significant Accounting Policies

(Continued)

of office space and other facilities provided. Contributed services are reflected in the financial statements at the fair value of the services received. The contribution of services are recognized if the services received (a) create or enhance non-financial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by a donation.

Recently Adopted Accounting Standards:

Effective May 1, 2009, the Coalition follows a policy when the accounting for uncertainties in income taxes recognized in an enterprise's financial statements and prescribes a threshold of more-likely-than-not for recognition and the derecognizing of tax positions taken or expected to be taken in a tax return. A tax position is measured at the largest amount of benefit that is greater than fifty percent likely of being realized upon settlement. There was no significant impact to the Coalition's financial statements as a result of the adoption of this policy.

The Coalition evaluated events subsequent to April 30, 2010 and through November 30, 2010 the date on which the financial statements were approved for issuance, and has determined that no significant subsequent events have occurred.

Note 2- Concentration of Credit Risk

The Coalition is the recipient of various grants and awards from New York State and the County of Nassau. In certain instances, funding is received directly and indirectly from the Federal Government. Such Federal support amounted to \$2,620,668, and \$1,768,502 or 66.9 % and 48.5% of total revenues for the years ended April 30, 2010 and 2009 respectively. The ability of the agencies to continue to award such funds is dependent upon the actual funds which they receive during the year.

NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED APRIL 30, 2010 AND 2009

Note 2- Concentration of Credit Risk
(Continued)

There were no deposits exceeding the FDIC insured limits as of April 30, 2010. Deposits totaling \$ 143,696 exceed the FDIC insured limits as of April 30, 2009.

Note 3 -Cash and Cash Equivalents

The Coalition's policy is to invest cash in excess of its operating requirements. As of April 30, 2010 and 2009, cash and cash equivalents are stated at cost, which approximates market.

Note 4 - Donated Facilities and Services

Donated facilities and services are recorded as contributions in the period received at their fair market value. The value of such donated facilities including the use of office space, utilities, and telephones amounted to \$71,650 for the year ended April 30, 2010 and \$ 44,010 for the year ended April 30, 2009.

Donated equipment is reflected as a contribution in the accompanying statements at the estimated value at the date of receipt. In addition, there are numerous hours of volunteer participation which is not recorded since the Coalition would not generally pay for such services if they were not provided by volunteers.

Note 5 - Property, Furniture and Equipment

Land and Building is stated at cost and consists of the following as of April 30,

	<u>2010</u>	<u>2009</u>
Land	\$ 65,000	\$ 65,000
Building and Improvements	927,922	927,922
	<u>992,922</u>	<u>992,922</u>
Less: Accumulated Depreciation	369,198	338,268
	<u>\$ 623,724</u>	<u>\$ 654,654</u>

NASSAU COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED APRIL 30, 2010 AND 2009

Note 5 - Property, Furniture and Equipment
(Continued)

Furniture and equipment is stated at cost and consists of the following as of April 30:

	2010	2009
Furniture and equipment	\$ 476,626	\$ 235,431
Less Accumulated Depreciation	252,307	223,359
	<u>\$ 224,319</u>	<u>\$ 12,072</u>

Depreciation expense was \$59,877 for the fiscal year ended April 30, 2010 and \$35,758 for the fiscal year ended April 30, 2009.

Note 6 - Employee Benefit Plan

Effective May 1, 1989, the Coalition adopted a defined contribution pension plan which covers all full-time employees with more than one year of service who work at least 1,000 hours during the first twelve months of employment. Contributions are determined as 5 percent of the eligible employee's annual salary and are funded monthly. Defined contribution pension expense was \$99,216 and \$79,314 for the years ended April 30, 2010 and 2009, respectively.

Note 7 - Board Restricted Net Assets

An analysis of Board Restricted Net Assets on a program basis is as follows:

	04/30/10	04/30/09
Development-Administration	\$1,897,252	\$1,690,527
Safe Home For Abused Families	323,260	267,367
Legal Advocacy	(1,157,176)	(989,953)
Rape and Sexual Assault	(1,061,066)	(918,542)
Non Residential Services	660,085	673,797
Transitional Housing	(222,507)	(137,329)
Fixed Assets	583,151	618,909
Total	<u>\$1,022,999</u>	<u>\$1,204,776</u>

NASSAU COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED APRIL 30, 2010 AND 2009

Note 8 - Fair Values of Financial Instruments

The Coalition's financial instruments, none of which are held for trading purposes, include cash and cash equivalents, contracts receivable and other receivables. The Coalition estimates that the fair value of all financial instruments at April 30, 2010 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of financial position.

The estimated fair market value amounts have been determined using available market information and appropriate valuation methodologies. The carrying amounts of cash and cash equivalents and the contracts and other receivables reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

There are no assets that are required to be stated under fair value measurements for either April 30, 2010 or April 30, 2009.

Note 9 - Commitments and Contingencies

The Coalition entered into a lease agreement for its corporate offices in Bethpage. The lease expires on May 21, 2021.

During the year ended April 30, 2010, the Coalition entered into contract with a professional fundraiser to provide fundraising services for 10 months commencing September 15, 2009.

Guaranteed future minimum payments pursuant to these agreements are as follows for the year ended April 30:

NASSAU COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED APRIL 30, 2010 AND 2009

Note 9 - Commitments and Contingencies
(Continued)

	<u>Property</u> <u>Lease</u>	<u>Fundraising</u> <u>Contract</u>	<u>Total</u>
2011	\$ 185,172	\$ 12,000	\$ 197,172
2012	190,727	-0-	190,727
2013	196,449	-0-	196,449
2014	202,342	-0-	202,342
2015	208,413	-0-	208,413
Thereafter	1,409,330	-0-	1,409,330
	<u>\$2,392,433</u>	<u>\$ 12,000</u>	<u>\$2,404,433</u>

The Coalition has recorded the rent associated with the lease on a straight-line basis, reflecting rent expense evenly over the life of the lease. As a result the company recorded deferred rent of \$30,177 as of April 30, 2010.

The Coalition has entered into a line of credit agreement with Bank of America, which carries a maximum possible balance of \$250,000. The line of credit has an interest rate per year equal to the Bank's prime rate plus one percentage point. As of the date of the financials statements, the Coalition has not drawn down on the line of credit. The line of credit is available until January 1, 2011.

The Coalition has secured a standby letter of credit in favor of the landlord on its lease agreement. The letter of credit has been secured in lieu of a security deposit. If the letter of credit is drawn upon, the Coalition must draw down on its own line of credit. The letter of credit is available until November 28, 2010. Upon expiration, the letter may be extended.

NASSAU COALITION AGAINST DOMESTIC VIOLENCE, INC.

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED APRIL 30, 2010 AND 2009

Note 10 - Pledges Receivable

Pledges have been recorded at their present value net of applicable discounts of \$7,763 for 2010. No provision for uncollectible pledges has been made. Pledges are expected to be collected as followed:

	2010
Less than one year	\$ 43,533
One to five years	241,650
	<u>285,183</u>
Less Discount	(7,763)
	<u>277,420</u>

SUPPLEMENTAL INFORMATION

NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.
 SUPPLEMENTAL SCHEDULE OF SUPPORT, REVENUES AND OTHER INCOME
 FOR THE YEARS ENDED APRIL 30,

	UNRESTRICTED FUNDS	BOARD RESTRICTED FUND	2010 TOTAL ALL FUNDS	2009 TOTAL ALL FUNDS
PUBLIC SUPPORT AND REVENUE:				
PUBLIC SUPPORT:				
GRANTS:				
NASSAU COUNTY:				
Department of Social Service	\$ 711,336	\$ 711,336	\$ 711,336	\$ 675,292
Youth Board	43,072	43,072	43,072	75,519
Nassau County DMH CDDS	70,623	70,623	70,623	82,269
Emergency Shelter (Includes HUD Pass-through)	122,768	122,768	122,768	124,905
Police Project	48,576	48,576	48,576	34,749
NEW YORK STATE:				
Crime Victims Board	443,787	443,787	443,787	447,917
Office of Children and Family Services	105,270	105,270	105,270	107,406
Office for Prevention of Domestic Violence	154,898	154,898	154,898	179,884
Legislative	56,937	56,937	56,937	59,736
Rape Hotline/Services	250,255	250,255	250,255	144,847
Other Grants	105,968	105,968	105,968	-
Nassau County Stimulus	429,484	429,484	429,484	357,976
HUD Grant-Federal	312,510	312,510	312,510	251,576
Dept of Justice- Legal Assistance	-	-	-	-
OTHER SUPPORT:				
United Way of Long Island	24,693	24,693	24,693	28,425
Foundations, Etc.	138,065	138,065	138,065	153,947
Donated Facilities and Services	71,650	71,650	71,650	44,010
Contributions from Individuals and Corporations	67,405	70,095	137,500	197,058
Fundraising and Other	-	230,187	230,187	233,625
TOTAL PUBLIC SUPPORT	67,405	3,390,174	3,457,579	3,199,141
REVENUES:				
Speaker's Fees	6,001	6,001	6,001	2,790
Sustenance Income	407,039	407,039	407,039	421,323
Investment Income	187	187	1,163	6,357
Counseling Services and Other	976	42,681	42,681	41,929
TOTAL PUBLIC SUPPORT AND REVENUE	\$ 68,381	\$ 3,846,082	\$ 3,914,463	\$ 3,671,540

NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.
 SUPPLEMENTAL SCHEDULE OF SUPPORT, REVENUES AND OTHER INCOME
 FOR THE YEAR ENDED APRIL 30, 2010
BOARD RESTRICTED

	<u>DEVELOPMENT</u>	<u>SAFE</u>	<u>LEGAL</u>	<u>RAPE AND</u>	<u>NON RESIDENTIAL</u>	<u>TRANSITIONAL</u>	<u>PLANT</u>	<u>TOTAL</u>
	<u>ADMINISTRATION</u>	<u>HOME</u>	<u>ADVOCACY</u>	<u>SEXUAL</u>	<u>AND DOMESTIC</u>	<u>HOUSING</u>	<u></u>	<u>BOARD</u>
				<u>ASSAULT</u>	<u>VIOLENCE</u>			<u>RESTRICTED</u>
								<u>FUNDS</u>
PUBLIC SUPPORT AND REVENUE:								
PUBLIC SUPPORT:								
GRANTS:								
NASSAU COUNTY:								
Department of Social Service		\$ 43,072			\$ 711,336			\$ 711,336
Youth Board								43,072
Nassau County DMH CDDS		122,768			70,623			70,623
Emergency Shelter (Includes HUD Pass-through)								122,768
Police Project					48,576			48,576
NEW YORK STATE:								
Crime Victims Board				\$ 155,325	288,462			443,787
Office of Children and Family Services			\$ 82,391	5,030	105,270			106,270
Legislative		11,600	181,924	56,937	55,877			154,898
Rape Hotline/Services				12,817	55,514			56,937
Other Grants								250,255
Nassau County Stimulus	\$ 21,193		21,194	21,193	21,194	\$ 21,194		105,968
HUD Grant-Federal			312,510			429,484		429,484
Dept of Justice-Legal Assistance								312,510
OTHER SUPPORT:								
United Way of Long Island	12,346			12,347				24,693
Foundations, Etc.	138,065							138,065
Donated Facilities and Services	71,650							71,650
Contributions from Individuals and Corporations	70,095							70,095
Fundraising and Other	230,187							230,187
TOTAL PUBLIC SUPPORT	<u>543,536</u>	<u>177,440</u>	<u>598,019</u>	<u>263,649</u>	<u>1,356,852</u>	<u>450,678</u>		<u>3,390,174</u>
REVENUES:								
Speaker's Fees	6,001							6,001
Sustenance Income		407,039						407,039
Investment Income	187							187
Counseling Services and Other	42,681							42,681
TOTAL PUBLIC SUPPORT AND REVENUE	<u>\$ 592,405</u>	<u>\$ 584,479</u>	<u>\$ 598,019</u>	<u>\$ 263,649</u>	<u>\$ 1,356,852</u>	<u>\$ 450,678</u>		<u>\$ 3,845,082</u>

**NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED APRIL 30, 2010**

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL CFDA NUMBER</u>	<u>AGENCY OR PASS-THROUGH NUMBER</u>	<u>PROGRAM OR AWARD AMOUNT</u>	<u>FEDERAL EXPENDITURES</u>
<u>RECEIVED DIRECTLY FROM FEDERAL GOVERNMENT</u>				
<u>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<u>(HUD) SUPPORTIVE HOUSING PROGRAM - RENEWAL</u>				
	14.235	NY0518B2T05801	\$119,016	\$ 61,318
	14.235	NY10B70508	119,016	39,407
<u>COMMUNITY HOUSING INNOVATIONS</u>				
	14.235	NY36B970206	29,308	3,238
	14.235	NY36B970206	29,308	24,865
<u>HUD-HORIZON</u>				
	14.235	NY01B705019	129,497	16,365
	14.235	NY0529B2T050801	133,031	109,371
<u>HUD EXPANSION</u>				
	14.235	NY01B705009	105,203	6,157
	14.235	NY01B705009	105,203	95,916
<u>HUD NEW VISIONS</u>				
	14.235	NY01B705002	170,037	53,253
<u>RECEIVED DIRECTLY FROM U.S. DEPT OF JUSTICE</u>				
<u>LEGAL ASSISTANCE TO VICTIMS</u>				
	16.524	2005-WL-AX-0016	280,698	174,544
	16.524	2005-WL-AX-0016	355,048	137,195
<u>LEGAL RESOURCE PROGRAM</u>				
	16.753	2009-D1-BX-0016	48,124	17,832
<u>RECEIVED INDIRECTLY FROM N.Y. STATE CRIME VICTIMS BOARD U.S. DEPARTMENT OF JUSTICE</u>				
<u>CRISIS INTERVENTION/CVB</u>				
	16.575	C-401088	456,266	114,067
	16.575	C-501090	441,892	328,321
<u>RECEIVED INDIRECTLY FROM N.Y. STATE DEPARTMENT OF CRIMINAL JUSTICE U.S. DEPARTMENT OF JUSTICE</u>				
<u>VAWA</u>				
	16.588	T558640	30,000	24,363
	16.588	T558641	30,000	7,241

SEE NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED APRIL 30, 2010
(CONT'D)

RECEIVED INDIRECTLY FROM N.Y. STATE OFFICE
OF ALCOHOL AND SUBSTANCE ABUSE
U.S. DEPARTMENT OF EDUCATION (ED)

CHILDREN OF SUBSTANCE ABUSE (COSAs)	84.186	NO AWARD NO.	69,531	23,177
	84.186	C-QBH0900001701	69,531	42,571

RECEIVED INDIRECTLY FROM N.Y. STATE DEPT OF HEALTH
U.S. DEPARTMENT OF HEALTH AND
HUMAN SERVICES (HHS)

RAPE CRISIS HOTLINE	93.136	C-018890	56,222	29,232
	93.136	C-018890	56,222	30,960
LEGAL RESOURCE PROGRAM	93.647	90X0P0314	381,000	162,301

RECEIVED INDIRECTLY FROM NY STATE
OFFICE OF CHILDREN & FAMILY SERVICE
U.S. DEPARTMENT OF HEALTH AND
HUMAN SERVICES (HHS)

CPS DV PROJECT	93.671	C-024101	57,850	14,495
	93.671	C-024101	57,850	44,671
FEDERAL FAMILY VIOLENCE PREVENTION SERVICES	93.671	C-025276	36,956	7,339
	93.671	C-025276	36,956	27,596

RECEIVED INDIRECTLY FROM NASSAU
COUNTY (NY) POLICE DEPARTMENT
US DEPARTMENT OF JUSTICE

POLICE PROJECT	16.738	CLPD08000010	40,000	29,423
	16.738	CQPD07000016	20,000	10,598
ARRA – POLICE PROJECT	16.588	C2PD100000023	61,387	8,369

RECEIVED INDIRECTLY FROM NASSAU COUNTY (NY)
OFFICE OF HOUSING & INTERGOVERNMENTAL
AFFAIRS-U.S. DEPARTMENT OF HOUSING & URBAN
DEVELOPMENT (HUD)

EMERGENCY SHELTER GRANT	14.231	CQH109000090	135,000	20,588
	14.231	CQH109000019	125,000	107,996
ARRA – COMPASSION CENTER	14.218	CQH109000091	115,000	55,140

SEE NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED APRIL 30, 2010
(CONT'D)**

RECEIVED INDIRECTLY FROM NASSAU COUNTY (NY)
DEPT OF SOCIAL SERVICES-U.S.DEPARTMENT
OF HEALTH AND HUMAN SERVICES (HHS)

NON-RESIDENTIAL PROGRAM	93.667	CQSS0900005	712,619	650,938
NON-RESIDENTIAL PROGRAM	93.667	CQSS0900005	712,619	82,524
CHILD WITNESS PROGRAM/TANF	93.667	CQSS0900005	14,263	14,111
NON-RESIDENTIAL PROGRAM	93.667	CQSS0900005	14,263	2,390

RECEIVED INDIRECTLY FROM NASSAU COUNTY (NY)
OFFICE OF DISTRICT ATTORNEY - U.S. DEPT OF JUSTICE

SEXUAL ASSAULT NURSE EXAMINER PROGRAM	16.588	CQDA0900005	12,817	12,817
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RECEIVED INDIRECTLY FROM TOWN OF
HEMPSTEAD POLICE DEPT.
U.S. DEPARTMENT OF JUSTICE DOMESTIC VIOLENCE AND VICTIMS

RIGHTS PROGRAM	16.588	T544540	10,000	10,000
	16.588	T544541	10,000	-
ARRA - POLICE PROJECT	16.588	C-65199	15,097	-

RECEIVED INDIRECTLY FROM VILLAGE
OF FREEPORT
U.S. DEPARTMENT OF HOUSING AND URBAN
DEVELOPMENT (HUD)

FREEPORT POLICE PROJECT	14.218	34THCDBGYR	7,000	7,000
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RECEIVED INDIRECTLY FROM SUNY
AT OLD WESTBURY
U.S. DEPARTMENT OF JUSTICE

CAMPUS VIOLENCE PROJECT	16.525	2006WAAX0017	64,488	12,979
TOTAL FEDERAL AWARDS				<u>\$ 2,620,668</u>

SEE NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED APRIL 30, 2010**

NOTE 1 BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Expenditures of Federal Awards is a summary of the cash activity of the Coalition's federal awards awards programs and does not present transactions that would be included in the financial statements of the Coalition presented on an accrual basis of accounting, as contemplated by generally accepted accounting principles.

**NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED APRIL 30, 2010**

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued: unqualified

Internal control over financial reporting:

Material Weakness(es) identified? No

**Reportable condition(s) identified
that are not considered to be
material weaknesses?**

None reported

**Noncompliance material to financial
Statements noted?**

No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? No

**Reportable conditions identified
that are not considered to be
material weaknesses?**

None reported

**Type of auditor’s report issued on compliance
For major programs:**

Unqualified

**Any audit findings disclosed that are
required to be reported in accordance
with section 510(a) of Circular A-133?**

No

**NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED APRIL 30, 2010 (CONT'D)**

Identification of major programs:

<u>CFDA Number:</u>	<u>Name of Federal Program or Cluster</u>
14.235	U.S. Department of Housing and Urban Development Supportive and Community Housing Programs
14.231	U.S. Department of Housing and Urban Development Emergency Shelter Grant
93.647	U.S. Department of Health and Human Services Legal Resource Program
14.218	U.S. Department of Housing and Urban Development ARRA - Stimulus Grant (Compassion Center)
16.588	U.S. Department of Justice ARRA - Police Project

Dollar threshold used to distinguish
Between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee? Yes

Section II- Financial Statement Findings

No matters were reported.

Section III- Federal Award Findings and Questioned Costs

No matters were reported.

NASSAU COUNTY COALITION AGAINST DOMESTIC VIOLENCE, INC.

SUMMARY OF PRIOR AUDIT FINDINGS

YEAR ENDED APRIL 30, 2010

NONE REPORTED

PERLMAN, SCHLEIFER & PERRONE

1398 Deer Park Avenue
North Babylon, NY 11703

TELEPHONE (631) 543-6660
FAX (631) 543-6653

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors
Nassau County Coalition Against
Domestic Violence, Inc.
15 Grumman Road West
Bethpage, NY 11714

Compliance

We have audited the compliance of Nassau County Coalition Against Domestic Violence, Inc. (the Coalition's) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended April 30, 2010. The Coalition's Major Federal Programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements referred to above is the responsibility of the Coalition's management. Our responsibility is to express an opinion on the Coalition's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program identified in the accompanying schedule of findings and questioned costs. An audit includes examining, on a test basis, evidence about the Coalition's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Coalition's compliance with those requirements. In our opinion, Nassau County Coalition Against Domestic Violence, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended April 30, 2010.

Internal Control Over Compliance

Management of the Coalition is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing

our audit, we considered the Coalition's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purposes of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Coalition's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The Coalition's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Coalition's responses and accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the management, The Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Perlman Schleifer & Perrone

PERLMAN, SCHLEIFER & PERRONE
Certified Public Accountants

November 30, 2010
North Babylon, New York