

**LONG ISLAND COUNCIL ON ALCOHOLISM AND
DRUG DEPENDENCE, INC.**

FINANCIAL STATEMENTS

DECEMBER 31, 2022 AND 2021

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.

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INDEPENDENT AUDITORS' REPORT

To The Board of Directors
Long Island Council on Alcoholism and Drug Dependence, Inc.
Westbury, New York

Opinion

We have audited the accompanying financial statements of Long Island Council on Alcoholism and Drug Dependence, Inc. ("LICADD"), which comprise the statements of financial position as of December 31, 2022 and 2021, and the related statements of activities, 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 LICADD as of December 31, 2022 and 2021, 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of LICADD 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.

Emphasis of Matter

As discussed in Note 2 to the financial statements LICADD changed its accounting policy related to its recording of leases whereby it is recognizing a right-of-use asset and a lease liability for all lease agreements with a term greater than 12 months. The policy was adopted retrospectively effective January 1, 2022, with the cumulative effect of initially applying the policy recognized as of the date of application. Our opinion is not modified with respect to this matter.

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 LICADD's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' 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 auditors' 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 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 LICADD'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 LICADD'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.

Grassi & Co., CPAs, P.C.

GRASSI & CO., CPAs, P.C.

New York, New York
June 30, 2023

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 1,078,145	\$ 582,784
Investments	1,142,868	1,324,342
Contributions and pledges receivable	32,008	29,027
Accounts receivable, net	95,458	195,268
Prepaid expenses	1,500	1,500
	<u>2,349,979</u>	<u>2,132,921</u>
Total Current Assets		
PROPERTY AND EQUIPMENT, NET	<u>13,679</u>	<u>16,698</u>
OTHER ASSETS:		
Operating right-of-use assets	353,132	-
Security deposits	<u>13,561</u>	<u>13,561</u>
TOTAL ASSETS	<u>\$ 2,730,351</u>	<u>\$ 2,163,180</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable and accrued expenses	\$ 30,010	\$ 26,372
Contract liabilities	44,275	55,451
Current portion of operating lease liabilities	92,556	-
Deferred rent	-	15,374
Current portion of loan payable	<u>12,820</u>	<u>5,766</u>
Total Current Liabilities	<u>179,661</u>	<u>102,963</u>
NONCURRENT LIABILITIES:		
Operating lease liabilities, net of current portion	274,802	-
Loan payable, net of current portion	<u>479,763</u>	<u>144,234</u>
Total Noncurrent Liabilities	<u>754,565</u>	<u>144,234</u>
Total Liabilities	<u>934,226</u>	<u>247,197</u>
COMMITMENTS AND CONTINGENCIES		
NET ASSETS:		
Without donor restrictions	593,880	638,927
With donor restrictions:		
Purpose restricted	286,765	188,765
Endowment	<u>915,480</u>	<u>1,088,291</u>
Total Net Assets	<u>1,796,125</u>	<u>1,915,983</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,730,351</u>	<u>\$ 2,163,180</u>

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

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
		Purpose Restricted	Endowment		Purpose Restricted	Endowment
REVENUE, GAINS AND (LOSSES):						
Contributions	\$ 183,306	\$ -	\$ -	\$ 489,040	\$ -	\$ -
Special events	804,511	-	-	755,254	-	-
Less: Direct cost of special events	(302,985)	-	-	(234,806)	-	-
Program service revenue	435,590	-	-	288,732	-	-
Government and foundational grants	250,133	130,000	-	412,233	-	-
Investment (loss) income, net	(7,375)	-	(172,811)	6,412	-	70,548
Contributed professional services	30,948	-	-	-	-	-
Net assets released from restrictions	32,000	(32,000)	-	-	-	-
Total Revenues, Gains and (Losses)	1,426,128	98,000	(172,811)	1,716,865	-	70,548
			1,351,317			1,787,413
EXPENSES:						
Program service:						
Alcoholism and substance abuse services	781,237	-	-	609,770	-	-
			781,237			609,770
Supporting services:						
Management and general	333,255	-	-	297,103	-	-
Fundraising	356,683	-	-	365,242	-	-
			333,255			297,103
Total Expenses	1,471,175	-	-	1,272,115	-	-
			1,471,175			1,272,115
CHANGE IN NET ASSETS	(45,047)	98,000	(172,811)	444,750	-	70,548
			(119,858)			515,298
NET ASSETS, BEGINNING OF YEAR	638,927	188,765	1,088,291	194,177	188,765	1,017,743
			1,915,983			1,400,685
NET ASSETS, END OF YEAR	\$ 593,880	\$ 286,765	\$ 915,480	\$ 638,927	\$ 188,765	\$ 1,915,983

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

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Program Service		Supporting Services			Total
	Alcoholism and Substance Abuse Services	Management and General	Fundraising	Direct Cost of Special Events		
Payroll and related expenses	\$ 620,520	\$ 133,174	\$ 282,608	\$ -	\$ -	\$ 1,036,302
Utilities	8,216	1,868	3,916	-	-	14,000
Telephone	7,247	1,648	3,454	-	-	12,349
Advertising and promotions	3,297	1,170	1,000	-	-	5,467
Credit card fees	-	18,126	-	-	-	18,126
Computer expense	26,187	6,775	9,696	-	-	42,658
Depreciation	-	11,337	-	-	-	11,337
Dues and subscriptions	-	1,962	-	-	-	1,962
Education and training	7,195	-	-	-	-	7,195
Equipment rental	9,166	2,084	4,368	-	-	15,618
Management fees	2,308	-	-	-	-	2,308
Fees and expenses	-	804	-	-	-	804
Contributions	-	5,120	-	-	-	5,120
Fundraising event expenses	-	-	-	302,985	-	302,985
Insurance	-	21,792	-	-	-	21,792
Postage and delivery	-	-	3,451	-	-	3,451
Printing and reproduction	378	-	500	-	-	878
Professional fees	3,150	83,879	-	-	-	87,029
Rent	57,715	11,239	23,557	-	-	92,511
Travel	5,552	-	-	-	-	5,552
Contract services	30,306	3,036	13,372	-	-	46,714
Office expenses	-	10,796	-	-	-	10,796
Miscellaneous	-	10,474	-	-	-	10,474
Bad debt	-	-	10,761	-	-	10,761
Interest expense	-	7,971	-	-	-	7,971
Total expenses	781,237	333,255	356,683	302,985		1,774,160
Less: Direct cost of special events	-	-	-	(302,985)		(302,985)
Total expenses reported by function on the statement of activities	\$ 781,237	\$ 333,255	\$ 356,683	\$ -		\$ 1,471,175

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

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2021

	Program Service		Supporting Services			Total
	Alcoholism and Substance Abuse Services	Management and General	Fundraising	Direct Cost of Special Events		
Payroll and related expenses	\$ 480,875	\$ 141,374	\$ 289,795	\$ -	\$	912,044
Utilities	6,940	2,151	4,409	-		13,500
Telephone	7,263	2,065	4,233	-		13,561
Advertising and promotions	3,513	1,089	2,232	-		6,834
Credit card fees	-	11,058	-	-		11,058
Computer expense	20,744	8,280	20,063	-		49,087
Depreciation	-	10,595	-	-		10,595
Dues and subscriptions	-	627	-	-		627
Education and training	5,112	-	-	-		5,112
Equipment rental	6,302	1,953	4,004	-		12,259
Fees and expenses	-	1,228	-	-		1,228
Contributions	-	1,200	-	-		1,200
Fundraising event expenses	-	-	-	234,806		234,806
Insurance	-	24,449	-	-		24,449
Postage and delivery	-	-	3,678	-		3,678
Printing and reproduction	2,275	755	2,636	-		5,666
Professional fees	6,750	70,399	-	-		77,149
Rent	54,094	13,636	27,951	-		95,681
Travel	3,084	-	-	-		3,084
Contract services	1,953	605	1,241	-		3,799
Office expenses	-	3,767	-	-		3,767
Miscellaneous	-	1,862	-	-		1,862
Bad debt	10,865	-	5,000	-		15,865
Repair and maintenance	-	10	-	-		10
Total expenses	609,770	297,103	365,242	234,806		1,506,921
Less: Direct cost of special events	-	-	-	(234,806)		(234,806)
Total expenses reported by function on the statement of activities	\$ 609,770	\$ 297,103	\$ 365,242	\$ -	\$	1,272,115

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

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (119,858)	\$ 515,298
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	11,337	10,595
Bad debt expense	10,761	15,865
Deferred rent	(996)	15,374
Amortization of operating lease expense	88,909	-
Forgiveness of debt - Paycheck Protection Program	-	(170,658)
Unrealized loss (gain) on investments	198,431	(60,171)
(Increase) decrease in assets:		
Contributions and pledges receivable	(13,742)	(39,892)
Contracts receivable	99,810	(19,337)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	3,638	(8,816)
Contract liabilities	(11,176)	13,046
Operating lease liabilities	(89,061)	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>178,053</u>	<u>271,304</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property and equipment	(8,318)	(3,707)
Purchases of investments	(16,957)	(16,523)
NET CASH USED IN INVESTING ACTIVITIES	<u>(25,275)</u>	<u>(20,230)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from loan payable	350,000	-
Repayments on loan payable	(7,417)	-
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>342,583</u>	<u>-</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	495,361	251,074
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>582,784</u>	<u>331,710</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,078,145</u>	<u>\$ 582,784</u>
NONCASH FINANCING ACTIVITIES:		
Forgiveness of debt - Paycheck Protection Program	<u>\$ -</u>	<u>\$ 170,658</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid for interest	<u>\$ 7,971</u>	<u>\$ -</u>

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

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

Note 1 - Nature and Purpose of Organization

Established in 1956, Long Island Council on Alcoholism and Drug Dependence, Inc. ("LICADD") is a nonprofit organization dedicated to the prevention of drug and alcohol abuse and the promotion of recovery from addiction. For over 65 years, LICADD has successfully delivered a wide range of evidence-based programs designed to prevent and treat substance abuse and addiction and has built a stellar reputation as a community leader and partner to treatment providers, faith-based organizations, and government agencies across the region. LICADD is the leading expert in chemical dependency evaluation and treatment placements on Long Island. With offices in Westbury and Hauppauge, New York, LICADD is positioned to provide easy access to a continuum of supportive services to the community. LICADD offers crisis intervention, screening, brief intervention, and referrals to treatment ("SBIRT") and family-based interventions to residents struggling with addiction. LICADD's prevention programs include the Too Good for Drugs program, life skills training program, parent workshops, substance education classes and professional training. LICADD continues to lead the fight to erase the stigma of the disease of addiction and has successfully rallied people in recovery to increase public attention to addiction. LICADD also provides dedicated support and counseling services to family members and loved ones of those managing addiction, including bereavement counseling, substance use interventions, and support groups. LICADD also partners with Gabriel's Giving Tree to assist families who have lost loved ones due to addiction to pay for funeral costs. The agency's Open Arms Employee Assistance Program ("EAP") serves thousands of employees and their families annually providing confidential assistance, supervisory training, and critical incident stress debriefing ("CISD"). LICADD's primary sources of revenue are contributions, grants and special events.

LICADD is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code.

Note 2 - Summary of Significant Accounting Policies

Changes in Accounting Policies

Adoption of ASU No. 2016-02

As of January 1, 2022, LICADD adopted Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") No. 2016-02, *Leases (Topic 842)* ("ASC 842"). This ASU requires all lessees to recognize a right-of-use asset for the underlying leased asset and a lease liability for the corresponding lease liability for all lease agreements with a term greater than 12 months, initially measured at the present value of the lease payments. It also requires that initial direct costs (incremental costs of a lease that would not have been incurred if the lease had not been obtained) be assessed and added to the right-of-use asset and be included in its subsequent amortization.

In accordance with ASC 842, the modified retrospective method was applied to all lease agreements in effect at January 1, 2022. Under the modified retrospective method, the cumulative effect of applying the standard is recognized at the date of initial application. As a result of adopting ASC 842 effective January 1, 2022, LICADD recorded right-of-use assets and lease liabilities of \$442,041 and \$456,419, respectively.

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

Note 2 - Summary of Significant Accounting Policies (cont'd.)

Changes in Accounting Policies (cont'd.)

Adoption of ASU No. 2016-02 (cont'd.)

As of January 1, 2022 (the implementation date of ASC 842), right-of-use assets and the corresponding lease liabilities were recognized based on the present value of lease payments as of the application date over the remaining life of the lease term. Thereafter, right-of-use assets and the corresponding lease liabilities will be recognized as of the lease commencement date based on the present value of lease payments over the life of the lease term. To determine the present value of lease payments, LICADD must use the rate implicit in the lease if it is readily determinable; otherwise, LICADD may use either (a) a borrowing rate based on similar debt or (b) the practical expedient option provided by ASC 842, which allows an entity to use a risk-free rate for each class of underlying asset for a period comparable to the lease term to discount the lease payments to present value. LICADD considers the lease term to be the non-cancellable period that it has the right to use the underlying asset, including all periods covered by an option to (1) extend the lease, if LICADD is reasonably certain to exercise the option, (2) terminate the lease, if LICADD is reasonably certain not to exercise that option, and (3) extend or not to terminate the lease, in which exercise of the option is controlled by the lessor. LICADD has elected to use the practical expedient provided by ASC 842 to determine the present value of its lease payments. LICADD's right-of-use assets and lease liabilities relate to office space.

LICADD has also utilized the following practical expedients:

- Short-term leases – for leases that are for a period of 12 months or less, LICADD will not apply the recognition requirements of ASC 842.
- For leases that contain related non-lease components, such as maintenance, LICADD will account for these payments as a single lease component.

In addition, LICADD has utilized transitional practical expedients as follows:

- As of January 1, 2022, LICADD has not reassessed –
 - Whether any expired or existing contracts are or contain leases;
 - The lease classification for any expired or existing leases; and
 - Initial direct costs related to any expired or existing leases.

Leases are classified as either finance or operating leases. For operating leases, the lease liability is initially and subsequently measured at the present value of the future payments at the lease commencement date. For finance leases, the lease liability is initially measured in the same manner and is subsequently measured similar to financed purchases, with interest expense recorded in connection with the lease liability. The classification between operating and finance leases determines whether lease expenses are recognized based on an effective interest method or on a straight-line basis, respectively, over the term of the lease.

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

Note 2 - Summary of Significant Accounting Policies (cont'd.)

Changes in Accounting Policies (cont'd.)

Adoption of ASU No. 2016-02 (cont'd.)

The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for lease payments made at or before the lease commencement date, plus any initial direct costs incurred and less any incentives received. Right-of-use assets under finance leases are amortized on a straight-line basis over the lease term. Right-of-use assets for operating and finance leases are periodically reduced by impairment losses.

LICADD monitors for events or changes that could require a reassessment of its leases. When a reassessment results in the remeasurement of a lease liability, a corresponding adjustment will be made to the carrying amount of the corresponding right-of-use asset unless doing so would reduce the carrying amount of the right-of-use asset to an amount less than zero.

Operating lease right-of-use assets are presented as "Operating lease right-of-use assets" on the balance sheet. The current portion of the operating lease liabilities is included as "Current portion of operating lease liabilities" in current liabilities, and the long-term portion is presented separately as "Operating lease liabilities, less current portion" in long-term liabilities.

ASU No. 2020-07

Effective January 1, 2022, LICADD adopted the provisions FASB ASU No. 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The new guidance requires nonprofit entities to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. The standard also increases the disclosure requirements around contributed nonfinancial assets a nonprofit has received. Adoption of this standard did not have a significant impact on the financial statements, with the exception of enhanced disclosure.

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash equivalents include highly liquid investments with initial maturities when acquired of three months or less.

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

Note 2 - Summary of Significant Accounting Policies (cont'd.)

Fair Value Measurement

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. To increase the comparability of fair value measurements, a framework for measuring fair value is used which provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The three levels of the fair value hierarchy under Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 820, *Fair Value Measurement*, are described as follows:

Level 1 - Valuations based on quoted prices for identical assets and liabilities in active markets.

Level 2 - Valuations based on observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets and liabilities in markets that are not active, or other inputs that are observable or can be corroborated by observable market data.

Level 3 - Valuations based on unobservable inputs reflecting the Company's own assumptions, consistent with reasonably available assumptions made by other market participants. These valuations require significant judgment.

See Note 4 for assets measured at fair value at December 31, 2022 and 2021 in accordance with FASB ASC Topic 820.

Investments

Investments are stated at the readily determinable fair market value in accordance with the Not-for-Profit Entities topic of the FASB ASC. Gains and losses on the sale of investments and investment income are recorded as increases and decreases in net assets without donor restrictions unless their use is restricted by donor stipulations.

Contributions Receivable

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows. The discounts on those amounts are computed using risk-free interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met. LICADD does not accrue interest on past due receivables. All contributions receivable are due within one year at December 31, 2022 and 2021.

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

Note 2 - Summary of Significant Accounting Policies (cont'd.)

Accounts Receivable and Allowance for Doubtful Accounts

LICADD determines whether an allowance for uncollectible accounts should be provided for receivables. Such estimates are based on management's assessment of the aged basis and other sources, current economic conditions and historical information. Receivables are written off against the allowance for doubtful accounts when all reasonable collection efforts have been exhausted. At December 31, 2022 and 2021, management has estimated the allowance for doubtful accounts to be \$1,000 and \$22,082, respectively for accounts receivable, and \$0 for contributions receivable for both years.

Accounts receivable at December 31, 2022, December 31, 2021 and January 1, 2021 are \$95,458, \$195,268, and \$175,931, respectively.

Property and Equipment

Property and equipment is stated at cost. The costs of additions and betterments are capitalized when they exceed \$1,000 and have a useful life of over one year, and expenditures for repairs and maintenance are expensed in the period incurred. When items of property and equipment are sold or retired, the related costs and accumulated depreciation are removed from the accounts and any gain or loss is included in income. Gifts-in-kind are recorded at fair value at the date of donation.

Depreciation of property and equipment is provided utilizing the straight-line method over the estimated useful lives as follows:

Computer and office equipment	3 to 5 years
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Contract Assets

Amounts related to services provided to customers which have not been billed and that do not meet the conditions of an unconditional right to payment at the end of the reporting period are contract assets. Contract asset balances consist primarily of services provided to customers who are still receiving services at the end of the year. There were no contract assets at December 31, 2022 and 2021 and January 1, 2021.

Contract Liabilities

Contract liabilities represent revenue that has been deferred for the funds advanced by third-party payors for LICADD contracts received related to services that have not yet been provided to customers. Contract liabilities consist of payments made by funding and other sources for LICADD contracts for services not yet performed that are expected to be performed within the next fiscal year. Contract liabilities relating to membership dues as of December 31, 2022, December 31, 2021 and January 1, 2021 are \$44,275, \$55,451, and \$42,405, respectively.

Refundable Advance

LICADD recognizes assets received with conditions as refundable advances until the conditions have been substantially met or explicitly waived by the donor.

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

Note 2 - Summary of Significant Accounting Policies (cont'd.)

Net Assets

Net assets without donor restrictions include funds having no restrictions as to use or purpose imposed by donors. Net assets with donor restrictions include purpose restricted net assets whose use has been restricted by donors to a specific time period or purpose.

Revenue Recognition

Clinical Services

LICADD receives funding from various government agencies to provide training and counseling services to individuals to help prevent and treat substance abuse and addiction. Clinical services are recognized as the services are provided based on hourly rates. Clinical service revenue is reported at the amount that reflects the consideration to which LICADD expects to be entitled in exchange for providing the support and services. LICADD bills individuals after the services are performed or they have completed their portion of the contract. Receivables are due in full when billed, and revenue is recognized on the date of service, which is the date LICADD expects to be entitled to consideration in exchange for the service performed. Receivables are due in full when billed, and revenue is recognized as performance obligations are satisfied over time, on a monthly basis, as the services are provided.

Open Arms Employee Assistance Program

LICADD receives funding from various government agencies and companies, to provide confidential assistance, supervisory training and CISD to employees and their families. EAP services are charged annually and recognized as revenue is earned ratably over the contract term. EAP services received that relate to future periods are recorded as contract liabilities until the subsequent period when they are earned. As these performance obligations are similar in nature, LICADD has elected to use the portfolio approach.

EAP service revenue is reported at the amount that reflects the consideration to which LICADD expects to be entitled in exchange for providing the support and services. LICADD bills the agencies after the services are performed or they have completed their portion of the contract.

Receivables are due in full when billed, and revenue is recognized as performance obligations are satisfied over time, on a monthly basis, as the services are provided.

Government Grants and Contracts

Support funded by government contracts is recognized as LICADD meets the conditions prescribed by the contract, performs the contracted services or incurs outlays eligible for reimbursement under the contracts. As the conditions are met, LICADD simultaneously releases the government contracts and they are reflected as without donor restrictions. Contract activities and outlays are subject to audit and acceptance by the funding agency and, as a result of such audit, adjustments could be required.

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

Note 2 - Summary of Significant Accounting Policies (cont'd.)

Revenue Recognition (cont'd.)

Contributions

LICADD reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. 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 as net assets released from restrictions. Net assets with donor restrictions that originate in a given year and are released from restriction in the same year by meeting the donors' restricted purposes are reflected in net assets without donor restrictions. The value recorded for each contribution is recognized as follows:

<u>Nature of the Gift</u>	<u>Value Recognized</u>
<u>Conditional gifts, with or without restrictions</u>	
Gifts and grants that depend on LICADD overcoming a donor-imposed barrier to be entitled to the funds	Not recognized until the gift becomes unconditional i.e., the donor-imposed barrier is met
<u>Unconditional gifts and grants, with or without donor restrictions</u>	
Received at date of gift - cash and other assets	Fair value
Received at date of gift - property, equipment and long-lived assets	Estimated fair value
Expected to be collected within one year	Net realizable value
Collected in future years	Initially reported at fair value determined using the discounted present value of estimated future cash flows technique

When a donor 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 statement of activities as net assets released from restrictions. Absent explicit donor stipulations for the period of time that long-lived asset must be held, expirations of restrictions for gifts of land, buildings, equipment and other long-lived assets are reported when those assets are placed in service.

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

Note 2 - Summary of Significant Accounting Policies (cont'd.)

In-Kind Contributions

LICADD received contributed legal services of \$30,948 and \$0 for the years ended December 31, 2022 and 2021, respectively. The services did not bear any restrictions and were recognized for management and general purposes. The amounts recognized for the years ended December 31, 2022 and 2021 were based on fair value billing rates for similar services.

Functional Reporting

The costs of providing LICADD's services have been summarized on a functional basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Payroll and related expenses have been allocated based on estimates of time and effort. All other costs are directly charged based on the nature of the expense.

Accounting for Uncertainty in Income Taxes

LICADD has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. LICADD is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. LICADD believes that it is no longer subject to income tax examinations for tax years prior to 2019.

Note 3 - Concentration of Credit Risk

LICADD maintains cash balances in several financial institutions. Such balances are insured by the Federal Deposit Insurance Corporation ("FDIC") for up to \$250,000 per institution. From time to time, LICADD's balances may exceed these limits.

Subsequent to the year end, Federal and New York State regulators took steps to close LICADD's bank. The FDIC temporarily converted the bank to a bridge bank. The FDIC has recently entered into a purchase and assumption agreement with another bank for substantially all deposits and certain loan portfolios of LICADD's original bank. LICADD has full access to utilize their operating funds and draw down on the line of credit. In addition, LICADD does not believe the change in the bank's structure will impair their ability to operate within normal parameters. These events create an uncertainty for LICADD's banking relationship and could change in the near term.

Note 4 - Fair Value Measurement

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2022 and 2021.

Cash and cash equivalents are valued at cost which approximates fair value due to its short-term maturity (Level 1). Fixed income funds are valued at using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

Note 4 - Fair Value Measurement (cont'd.)

Equity funds and fixed income funds comprised of mutual funds are valued at the daily closing price as reported by the fund. Mutual funds held by LICADD are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by LICADD are deemed to be actively traded. Equity funds and fixed income funds comprised of exchange traded funds are valued at the closing price reported on the active market on which the individual securities are traded.

The following table presents the assets measured at fair value on a recurring basis:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 10,103	\$ 15,140
Fixed income funds	658,905	795,567
Equity funds	<u>473,860</u>	<u>513,635</u>
	<u>\$ 1,142,868</u>	<u>\$ 1,324,342</u>

Note 5 - Property and Equipment

Property and equipment, net, at December 31, 2022 and 2021, consists of the following:

	<u>2022</u>	<u>2021</u>
Computer and office equipment	\$ 74,552	\$ 66,234
Less: Accumulated depreciation	<u>60,873</u>	<u>49,536</u>
	<u>\$ 13,679</u>	<u>\$ 16,698</u>

Depreciation expense for the years ended December 31, 2022 and 2021 was \$11,337 and \$10,595, respectively.

Note 6 - Pension Plan

LICADD sponsors a defined contribution pension plan for all employees. Pension expense for the years ended December 31, 2022 and 2021 was approximately \$18,700 and \$16,300, respectively.

Note 7 - Loan Payable

In June 2020, LICADD entered into a \$150,000 loan agreement with the U.S. Small Business Administration ("SBA") under the Economic Injury Disaster Loan ("EIDL") program. In February 2022, LICADD and the SBA amended the agreement, revising the payment terms and granting LICADD an additional \$350,000. Equal monthly installments of principal and interest commenced in June 2022, which include interest payable at the rate of 2.75% per annum. The loan is secured by a security interest in all of LICADD's assets and matures in June 2050.

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

Note 7 - Loan Payable (cont'd.)

Future maturities of the loan payable are as follows:

Years Ending December 31:

2023	\$ 12,820
2024	13,177
2025	13,544
2026	13,921
2027	14,309
Thereafter	<u>424,812</u>
	<u>\$ 492,583</u>

Note 8 - Refundable Advance

In May 2020, LICADD received a \$170,658 conditional payment from a financial institution under the Paycheck Protection Program ("PPP"), established by the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act") administered by the SBA with support from the Department of the Treasury. Under the terms of the CARES Act and the PPP, LICADD can apply for and be granted forgiveness for all or a portion of the proceeds issued to the extent they are used in accordance with the PPP. During January 2021, LICADD received full forgiveness by the SBA, for which the amount is recognized as contributions and grants on the statements of activities.

In February 2021, LICADD entered into a \$178,596 agreement with a financial institution under the second draw of funding of the PPP, established by the CARES Act and administered by the SBA with support from the Department of the Treasury. In May 2021, LICADD was granted forgiveness for the full amount. As a result, the loan forgiveness is recognized as contributions and grants on the statements of activities for the year ended December 31, 2021.

Note 9 - Purpose Restricted Net Assets

Purpose restricted net assets are comprised of the following as of December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Substance abuse program	\$ 13,765	\$ 13,765
Criminal justice and diversion programming	175,000	175,000
Communications	<u>98,000</u>	<u>-</u>
	<u>\$ 286,765</u>	<u>\$ 188,765</u>

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

Note 10 - Endowment Fund

General

LICADD's endowment consists of one individual donor-restricted endowment fund established to use for the labor associated with and management of alcoholism programs. As required by U.S. GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

LICADD interprets New York State Law, the New York Prudent Management of Institutional Funds Act ("NYPMIFA") requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, LICADD classifies net assets with donor restrictions at (a) the original value of gifts donated to the permanent endowment and (b) the original value of subsequent gifts to the permanent endowment. Currently, there are no provisions in donor gift instruments that provide for any other accumulations to the permanent endowments.

It is LICADD's policy that any remaining portion of the donor-restricted endowment fund, if any, that is not classified in endowment net assets is classified as purpose restricted net assets until those amounts are appropriated for expenditure by the organization in a manner consistent with the standard of prudence prescribed by NYPMIFA. The amounts appropriated for expenditure represent amounts that were spent within the year in satisfying the purpose restriction.

LICADD has considered the following factors in making a determination to appropriate donor-restricted endowment funds:

1. Duration of the fund
2. General purposes of the organization and the donor-restricted endowment funds
3. General economic conditions
4. Possible effect of inflation or deflation
5. Expected total return from income and appreciation of investments
6. Other resources of the organization
7. Investment policy of the organization

Return Objectives, Strategies Employed and Spending Policy

The objective of LICADD is to maintain the principal endowment funds at the original amount designated by the donor. The investment policy to achieve this objective is to invest in low risk investments. Investment income earned in relation to the endowment funds is recorded as income with donor restrictions based on the terms of the endowment agreement.

From time to time, certain donor-restricted endowment funds may have a fair value less than the amount required to be maintained by donors or by law. Management has interpreted NYPMIFA to permit prudent spending from underwater endowments.

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

Note 10 - Endowment Fund (cont'd.)

Endowment Net Asset Composition by Type of Fund at December 31, 2022

	With Donor Restrictions		
	Original Donor Gift	Accumulated Earnings	Total
Endowment Fund	<u>\$ 400,000</u>	<u>\$ 515,480</u>	<u>\$ 915,480</u>

Changes in Endowment Net Assets for the Year Ended December 31, 2022

	With Donor Restrictions		
	Original Donor Gift	Accumulated Earnings	Total
Endowment net assets, beginning of year	\$ 400,000	\$ 688,291	\$ 1,088,291
Investment loss, net	<u>-</u>	<u>(172,811)</u>	<u>(172,811)</u>
Endowment net assets, end of year	<u>\$ 400,000</u>	<u>\$ 515,480</u>	<u>\$ 915,480</u>

Endowment Net Asset Composition by Type of Fund at December 31, 2021

	With Donor Restrictions		
	Original Donor Gift	Accumulated Earnings	Total
Endowment Fund	<u>\$ 400,000</u>	<u>\$ 688,291</u>	<u>\$ 1,088,291</u>

Changes in Endowment Net Assets for the Year Ended December 31, 2021

	With Donor Restrictions		
	Original Donor Gift	Accumulated Earnings	Total
Endowment net assets, beginning of year	\$ 400,000	\$ 617,743	\$ 1,017,743
Investment income, net	<u>-</u>	<u>70,548</u>	<u>70,548</u>
Endowment net assets, end of year	<u>\$ 400,000</u>	<u>\$ 688,291</u>	<u>\$ 1,088,291</u>

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

Note 11 - Lease Commitments

LICADD's right-of-use assets and lease liabilities relate to office space.

Lease components in LICADD's leases are accounted for following the guidance in ASC 842 for the capitalization of long-term leases. At December 31, 2022, the lease liability is equal to the present value of the remaining lease payments, discounted using the U.S. Treasury rate constant maturity at each lease commencement date.

Lease activity for the year ended December 31, 2022 was as follows:

Lease cost:

Operating lease cost	\$ 104,527
----------------------	------------

Other information:

Cash paid for amounts included in the measurement
of lease liabilities:

Operating cash flows from operating leases	\$ 89,061
--	-----------

Weighted-average remaining lease term - operating lease	5 years
---	---------

Weighted-average discount rate - operating lease	1.79%
--	-------

Future minimum lease payments at December 31, 2022 are as follows:

Years Ending December 31:

2023	\$ 96,218
2024	98,852
2025	101,566
2026	63,786
2027	8,400
Thereafter	7,701
Total minimum lease payments	376,523
Less: amount representing interest	(9,165)
Present value of future payments	367,358
Less: Current obligations	92,556
Long-term obligations	\$ 274,802

LONG ISLAND COUNCIL ON ALCOHOLISM AND DRUG DEPENDENCE, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

Note 12 - Liquidity and Availability of Resources

LICADD's financial assets as of December 31, 2022 and 2021, reduced by amounts not available within one year for general expenditures such as operating expenses and fixed asset purchases, are as follows:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 1,078,145	\$ 582,784
Investments	1,142,868	1,324,342
Contributions and pledges receivable, net	32,008	29,027
Accounts receivable, net	95,458	195,268
Total financial assets	<u>2,348,479</u>	<u>2,131,421</u>
Less: Contractual or donor-imposed restrictions		
Purpose restricted	286,765	188,765
Endowment	<u>915,480</u>	<u>1,088,291</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 1,146,234</u>	<u>\$ 854,365</u>

As part of LICADD's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. LICADD's main source of liquidity is contributions and grants, and special event revenue. Although a portion of its investments is available for expenditure, it is not LICADD's intention to use investments for operating purposes.

Note 13 - Subsequent Events

LICADD has evaluated all events or transactions that occurred after December 31, 2022 through June 30, 2023, which is the date that the financial statements were available to be issued. During the period, there were no material subsequent events requiring disclosure, except as described in Note 3.

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022Open to Public
Inspection

A For the 2022 calendar year, or tax year beginning and ending																														
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization LONG ISLAND COUNCIL ON ALCOHOLISM & DRUG DEPENDENCE, INC.</td> <td rowspan="4">D Employer identification number 11-1833092</td> </tr> <tr> <td colspan="2">Doing business as</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td colspan="2">1025 OLD COUNTRY RD 221</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code WESTBURY, NY 11590</td> <td>E Telephone number 516-747-2606</td> </tr> <tr> <td colspan="2" rowspan="2">F Name and address of principal officer: STEVE CHASSMAN, LCSW, CA SAME AS C ABOVE</td> <td>G Gross receipts \$ 1,831,834.</td> </tr> <tr> <td>H(a) Is this a group return for subordinates? ☐ Yes ☒ No</td> </tr> <tr> <td colspan="2" rowspan="2"></td> <td>H(b) Are all subordinates included? ☐ Yes ☐ No</td> </tr> <tr> <td>If "No," attach a list. See instructions</td> </tr> <tr> <td colspan="2">I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527</td> <td>H(c) Group exemption number</td> </tr> <tr> <td colspan="2">J Website: WWW.LICADD.ORG</td> <td></td> </tr> <tr> <td colspan="2">K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other</td> <td>L Year of formation: 1956 M State of legal domicile: NY</td> </tr> </table>	C Name of organization LONG ISLAND COUNCIL ON ALCOHOLISM & DRUG DEPENDENCE, INC.		D Employer identification number 11-1833092	Doing business as		Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	1025 OLD COUNTRY RD 221		City or town, state or province, country, and ZIP or foreign postal code WESTBURY, NY 11590		E Telephone number 516-747-2606	F Name and address of principal officer: STEVE CHASSMAN, LCSW, CA SAME AS C ABOVE		G Gross receipts \$ 1,831,834.	H(a) Is this a group return for subordinates? ☐ Yes ☒ No			H(b) Are all subordinates included? ☐ Yes ☐ No	If "No," attach a list. See instructions	I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c)() (insert no.) ☐ 4947(a)(1) or ☐ 527		H(c) Group exemption number	J Website: WWW.LICADD.ORG			K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation: 1956 M State of legal domicile: NY
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Part I Summary			
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO ADDRESS THE ADDICTIVE CLIMATE BY PROVIDING REFERRAL SERVICES, EDUCATION, COUNSELING & ADVOCACY.	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	24
	4	Number of independent voting members of the governing body (Part VI, line 1b)	24
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	20
	6	Total number of volunteers (estimate if necessary)	24
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	998,105.
	9	Program service revenue (Part VIII, line 2g)	358,732.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	26,042.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	353,616.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,736,495.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	912,046.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.
	16b	Total fundraising expenses (Part IX, column (D), line 25)	356,683.
Net Assets or Fund Balances	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	369,322.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,281,368.
	19	Revenue less expenses. Subtract line 18 from line 12	455,127.
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	2,163,180.
	21	Total liabilities (Part X, line 26)	247,197.
	22	Net assets or fund balances. Subtract line 21 from line 20	1,915,983.

Part II Signature Block			
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
Sign Here	Signature of officer		Date
	STEVE CHASSMAN, LCSW, CASAC, EXECUTIVE DIRECTOR		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	DAVID ROTTKAMP	DAVID ROTTKAMP	10/27/23
Paid Preparer Use Only	Firm's name	Firm's EIN	PTIN
	GRASSI & CO. CPA'S, P.C.	11-3266576	P01303468
Firm's address		Phone no.	
750 THIRD AVENUE, 28TH FLOOR NEW YORK, NY 10017		212-661-6166	

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

**LONG ISLAND COUNCIL ON ALCOHOLISM
& DRUG DEPENDENCE, INC.**

Form 990 (2022)

11-1833092 Page **2****Part III Statement of Program Service Accomplishments**Check if Schedule O contains a response or note to any line in this Part III ☒ **X**

- 1**
- Briefly describe the organization's mission:

SEE SCHEDULE O

- 2**
- Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
- ☐
- Yes
- ☒
- X**
- No

If "Yes," describe these new services on Schedule O.

- 3**
- Did the organization cease conducting, or make significant changes in how it conducts, any program services?
- ☐
- Yes
- ☒
- X**
- No

If "Yes," describe these changes on Schedule O.

- 4**
- Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 781,237. including grants of \$) (Revenue \$ 436,293.)
SEE SCHEDULE O**4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)

- 4d**
- Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 781,237.Form **990** (2022)

**LONG ISLAND COUNCIL ON ALCOHOLISM
& DRUG DEPENDENCE, INC.**

Form 990 (2022)

11-1833092 Page **3****Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

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Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	13	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 20		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12 10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders 11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c Enter the amount of reserves on hand 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

☒ X**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 24		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent 1b 24		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8a	X	
b Each committee with authority to act on behalf of the governing body? 8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O 9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates? 10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a	X	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13 12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done 12c	X	
13 Did the organization have a written whistleblower policy? 13	X	
14 Did the organization have a written document retention and destruction policy? 14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official 15a	X	
b Other officers or key employees of the organization 15b	X	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NY

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
GUY LEOPOLD - 6135492595
688 PARK AVENUE, HUNTINGTON, NY 11743

**LONG ISLAND COUNCIL ON ALCOHOLISM
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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) STEVEN CHASSMAN LCSQ CASAC EXECUTIVE DIRECTOR	44.00			X				177,500.	0.	15,780.
(2) ROBERT RIPP CHAIRPERSON	5.00	X		X				0.	0.	0.
(3) CARYN M. HIRSHLEIFER PAST CHAIRPERSON	2.00	X		X				0.	0.	0.
(4) BRUCE KENNEDY VICE CHAIRPERSON	2.00	X		X				0.	0.	0.
(5) ERIC SHERMAN VICE CHAIRPERSON	2.00	X		X				0.	0.	0.
(6) CANDANCE DELLAONA SECRETARY	2.00	X		X				0.	0.	0.
(7) LAURA AHERN BOARD MEMBER	2.00	X						0.	0.	0.
(8) BILL BAUM BOARD MEMBER	2.00	X						0.	0.	0.
(9) MAUREEN BRENNAN BOARD MEMBER	2.00	X						0.	0.	0.
(10) MICHAEL J. BRENNAN BOARD MEMBER	5.00	X						0.	0.	0.
(11) JEFFERY CAPAZZI BOARD MEMBER	2.00	X						0.	0.	0.
(12) MICHAEL CARDELLO III BOARD MEMBER	2.00	X						0.	0.	0.
(13) THOMAS CLEARY BOARD MEMBER	2.00	X						0.	0.	0.
(14) MICHAEL DANZI BOARD MEMBER	2.00	X						0.	0.	0.
(15) STEVE FORTUNA BOARD MEMBER	2.00	X						0.	0.	0.
(16) FRANCIS GALLUCCIO BOARD MEMBER	2.00	X						0.	0.	0.
(17) JOSHUA LAFAZAN BOARD MEMBER	2.00	X						0.	0.	0.

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) KEVIN LYONS BOARD MEMBER	2.00	X						0.	0.	0.
(19) MICHAEL MARTINO BOARD MEMBER	2.00	X						0.	0.	0.
(20) JOHN MCCUTCHEON BOARD MEMBER	2.00	X						0.	0.	0.
(21) BARBARA POSILLICO BOARD MEMBER	2.00	X						0.	0.	0.
(22) MICHAEL QUINLAND BOARD MEMBER	2.00	X						0.	0.	0.
(23) JOHN SHEEHY BOARD MEMBER	2.00	X						0.	0.	0.
(24) JOEL SIKOWITZ BOARD MEMBER	2.00	X						0.	0.	0.
(25) MICHAEL SMITH BOARD MEMBER	2.00	X						0.	0.	0.
1b Subtotal								177,500.	0.	15,780.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								177,500.	0.	15,780.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

1

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization		0

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**LONG ISLAND COUNCIL ON ALCOHOLISM
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11-1833092 Page **9****Part VIII Statement of Revenue**Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	166,597.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	126,430.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	436,306.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			729,333.			
	Program Service Revenue	2 a <u>PROGRAM FEES</u>	Business Code	900099	436,293.	436,293.	
b							
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f				436,293.			
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)			28,294.		
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real (ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ <u>166,597.</u> of contributions reported on line 1c). See Part IV, line 18	8a		637,914.			
	b Less: direct expenses	8b		302,985.			
	c Net income or (loss) from fundraising events			334,929.			334,929.
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10 a Gross sales of inventory, less returns and allowances	10a					
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions			1,528,849.	436,293.	0.	363,223.

**LONG ISLAND COUNCIL ON ALCOHOLISM
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11-1833092 Page **10****Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	193,280.	115,948.	25,104.	52,228.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	706,393.	422,761.	90,512.	193,120.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	11,595.	6,943.	1,490.	3,162.
9 Other employee benefits	62,774.	37,588.	8,067.	17,119.
10 Payroll taxes	62,260.	37,280.	8,001.	16,979.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	52,931.		52,931.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	10,049.		10,049.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	3,150.	3,150.		
12 Advertising and promotion	5,467.	3,297.	1,170.	1,000.
13 Office expenses	28,558.	7,247.	14,406.	6,905.
14 Information technology	42,658.	26,187.	6,775.	9,696.
15 Royalties				
16 Occupancy	106,511.	65,931.	13,107.	27,473.
17 Travel	5,552.	5,552.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	11,337.		11,337.	
23 Insurance	21,792.		21,792.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>CONTRACT SERVICES</u>	46,714.	30,306.	3,036.	13,372.
b <u>CREDIT CARD FEES</u>	18,126.		18,126.	
c <u>EQUIPMENT RENTAL</u>	15,618.	9,166.	2,084.	4,368.
d <u>BAD DEBT</u>	10,761.			10,761.
e Other expenses	34,750.	9,881.	24,369.	500.
25 Total functional expenses. Add lines 1 through 24e	1,450,276.	781,237.	312,356.	356,683.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

**LONG ISLAND COUNCIL ON ALCOHOLISM
& DRUG DEPENDENCE, INC.**

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Form 990 (2022)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	470.	1	611.
	2 Savings and temporary cash investments	582,314.	2	1,077,534.
	3 Pledges and grants receivable, net	29,027.	3	32,008.
	4 Accounts receivable, net	195,268.	4	95,458.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,500.	9	1,500.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	74,552.		
	b Less: accumulated depreciation	60,873.		
		16,698.	10c	13,679.
	11 Investments - publicly traded securities	1,324,342.	11	1,142,868.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	13,561.	15	366,693.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,163,180.	16	2,730,351.	
Liabilities	17 Accounts payable and accrued expenses	26,472.	17	30,010.
	18 Grants payable		18	
	19 Deferred revenue	55,451.	19	44,275.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	149,900.	23	492,583.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	15,374.	25	367,358.
	26 Total liabilities. Add lines 17 through 25	247,197.	26	934,226.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	638,927.	27	593,880.
	28 Net assets with donor restrictions	1,277,056.	28	1,202,245.
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	1,915,983.	32	1,796,125.
33 Total liabilities and net assets/fund balances	2,163,180.	33	2,730,351.	

Form **990** (2022)

**LONG ISLAND COUNCIL ON ALCOHOLISM
& DRUG DEPENDENCE, INC.**

Form 990 (2022)

11-1833092 Page **12****Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,528,849.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,450,276.
3	Revenue less expenses. Subtract line 2 from line 1	3	78,573.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,915,983.
5	Net unrealized gains (losses) on investments	5	-198,431.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,796,125.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

		Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form **990** (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization	LONG ISLAND COUNCIL ON ALCOHOLISM & DRUG DEPENDENCE, INC.
--------------------------	--

Employer identification number
11-1833092

Part I	Reason for Public Charity Status. (All organizations must complete this part.) See instructions.
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The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations _____
- g Provide the following information about the supported organization(s).

g. Provide the following information about the supported organization(s):						
(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

**LONG ISLAND COUNCIL ON ALCOHOLISM
& DRUG DEPENDENCE, INC.**

Schedule A (Form 990) 2022

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1022728.	785,081.	454,957.	831,273.	729,333.	3823372.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1022728.	785,081.	454,957.	831,273.	729,333.	3823372.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						225,132.
6 Public support. Subtract line 5 from line 4.						3598240.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	1022728.	785,081.	454,957.	831,273.	729,333.	3823372.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	21,401.	34,025.	27,390.	26,042.	28,294.	137,152.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	34,273.	21,016.	59,853.	353,616.	334,929.	803,687.
11 Total support. Add lines 7 through 10						4764211.
12 Gross receipts from related activities, etc. (see instructions)					12	1,987,808.

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	75.53	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	70.08	%
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☒			
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ☐			
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐			
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ☐			
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐			

Schedule A (Form 990) 2022

**LONG ISLAND COUNCIL ON ALCOHOLISM
& DRUG DEPENDENCE, INC.**

Schedule A (Form 990) 2022

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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

**LONG ISLAND COUNCIL ON ALCOHOLISM
& DRUG DEPENDENCE, INC.**

Schedule A (Form 990) 2022

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Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

**LONG ISLAND COUNCIL ON ALCOHOLISM
& DRUG DEPENDENCE, INC.**

Schedule A (Form 990) 2022

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Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a ☐ The organization satisfied the Activities Test. Complete line 2 below.		
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.		
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a	
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b	
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI .	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b	

**LONG ISLAND COUNCIL ON ALCOHOLISM
& DRUG DEPENDENCE, INC.**

Schedule A (Form 990) 2022

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1** ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035.	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		

Section C - Distributable Amount		Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2022

**LONG ISLAND COUNCIL ON ALCOHOLISM
& DRUG DEPENDENCE, INC.**

Schedule A (Form 990) 2022

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

Schedule A (Form 990) 2022

LONG ISLAND COUNCIL ON ALCOHOLISM
& DRUG DEPENDENCE, INC.

Schedule A (Form 990) 2022

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Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

OTHER INCOME

2020 AMOUNT: \$ 59,739.

NET INCOME FROM FUNDRAISING ACTIVITIES

2018 AMOUNT: \$ 34,273.

2019 AMOUNT: \$ 21,016.

2020 AMOUNT: \$ 114.

2021 AMOUNT: \$ 353,616.

2022 AMOUNT: \$ 334,929.

*** Not Open to Public Inspection ***

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022Open to Public
InspectionName of the organization **LONG ISLAND COUNCIL ON ALCOHOLISM
& DRUG DEPENDENCE, INC.**Employer identification number
11-1833092**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No		

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

☐ Preservation of land for public use (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year _____

4 Number of states where property subject to conservation easement is located _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 \$ _____

(ii) Assets included in Form 990, Part X \$ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 \$ _____

b Assets included in Form 990, Part X \$ _____

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2022

232051 09-01-22

LONG ISLAND COUNCIL ON ALCOHOLISM

Schedule D (Form 990) 2022

& DRUG DEPENDENCE, INC.

11-1833092 Page 2

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibitiond ☐ Loan or exchange programb ☐ Scholarly researche ☐ Other _____c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1,088,291.	1,017,743.	954,952.	870,321.	881,114.
b Contributions					
c Net investment earnings, gains, and losses	-172,811.	70,548.	62,791.	84,631.	-10,793.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	915,480.	1,088,291.	1,017,743.	954,952.	870,321.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %

b Permanent endowment 100 %

c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)		X
3a(ii)		X
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		74,552.	60,873.	13,679.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				13,679.

Schedule D (Form 990) 2022

**LONG ISLAND COUNCIL ON ALCOHOLISM
& DRUG DEPENDENCE, INC.**

Schedule D (Form 990) 2022

11-1833092 Page **3****Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) OPERATING RIGHT-OF-USE ASSETS	353,132.
(2) SECURITY DEPOSITS	13,561.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	366,693.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILITIES	367,358.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	367,358.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☒

Schedule D (Form 990) 2022

LONG ISLAND COUNCIL ON ALCOHOLISM

Schedule D (Form 990) 2022

& DRUG DEPENDENCE, INC.

11-1833092 Page 4

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	1,351,317.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-198,431.
b	Donated services and use of facilities	2b	30,948.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	-167,483.
3	Subtract line 2e from line 1	3	1,518,800.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	10,049.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	10,049.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,528,849.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	1,471,175.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	30,948.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	30,948.
3	Subtract line 2e from line 1	3	1,440,227.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	10,049.
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	10,049.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	1,450,276.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4:

THE ENDOWMENT FUNDS EARNINGS ARE USED TO SUPPORT THE GENERAL PROGRAMS OF THE ORGANIZATION.

PART X, LINE 2:

LICADD HAS DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS.

LICADD IS SUBJECT TO ROUTINE AUDITS BY TAXING JURISDICTIONS, HOWEVER, THERE ARE CURRENTLY NO AUDITS FOR ANY TAX PERIOD IN PROGRESS. LICADD BELIEVES THAT IS NO LONGER SUBJECT TO INCOME TAX EXAMINATIONS FOR TAX YEARS PRIOR TO 2019.

LONG ISLAND COUNCIL ON ALCOHOLISM
& DRUG DEPENDENCE, INC.

Schedule D (Form 990) 2022

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Part XIII	Supplemental Information <i>(continued)</i>
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**LONG ISLAND COUNCIL ON ALCOHOLISM
& DRUG DEPENDENCE, INC.**

Schedule G (Form 990) 2022

11-1833092 Page 2

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

	(a) Event #1 GOLF OUTINGS (event type)	(b) Event #2 ANGEL BALL (event type)	(c) Other events 2 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue				
1 Gross receipts	420,264.	301,200.	83,047.	804,511.
2 Less: Contributions	146,922.	19,675.		166,597.
3 Gross income (line 1 minus line 2)	273,342.	281,525.	83,047.	637,914.
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	207,792.	51,116.	44,077.	302,985.
10 Direct expense summary. Add lines 4 through 9 in column (d)				302,985.
11 Net income summary. Subtract line 10 from line 3, column (d)				334,929.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue				
1 Gross revenue				
Direct Expenses				
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
7 Direct expense summary. Add lines 2 through 5 in column (d)				
8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

LONG ISLAND COUNCIL ON ALCOHOLISM
& DRUG DEPENDENCE, INC.

Schedule G (Form 990)

11-1833092 Page 4

Part IV	Supplemental Information <i>(continued)</i>
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[illegible]

**SCHEDULE J
(Form 990)**Department of the Treasury
Internal Revenue Service**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022Open to Public
Inspection

Name of the organization

LONG ISLAND COUNCIL ON ALCOHOLISM
& DRUG DEPENDENCE, INC.

Employer identification number

11-1833092

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (such as maid, chauffeur, chef) |

Yes No

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

1b

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

2

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☒ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

4a

X

b Participate in or receive payment from a supplemental nonqualified retirement plan?

4b

X

c Participate in or receive payment from an equity-based compensation arrangement?

4c

X

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

5a

X

b Any related organization?

5b

X

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

6a

X

b Any related organization?

6b

X

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

7

X

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

8

X

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

9

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2022

Part II	Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.
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For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

[illegible]

Part III	Supplemental Information
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Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

[illegible]

SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022
Open to Public
Inspection

Name of the organization

LONG ISLAND COUNCIL ON ALCOHOLISM
& DRUG DEPENDENCE, INC.

Employer identification number

11-1833092

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

LICADD WORKS TO REDUCE THE INCIDENCE AND PREVALENCE OF ALCOHOLISM AND
 DRUG ABUSE ON LONG ISLAND BY PROVIDING A COMPREHENSIVE ARRAY OF
 COMMUNITY- BASED SERVICES TO LOCAL RESIDENTS. THE AGENCY PROVIDES
 SCREENING, BRIEF INTERVENTION AND REFERRALS TO TREATMENT, AS WELL AS
 PLANNED FAMILY INTERVENTIONS, FAMILY SUPPORT GROUPS, RELAPSE PREVENTION
 GROUPS, ANGER MANAGEMENT AND PEER SUPPORT PROGRAM. LICADD ALSO OPERATES
 AN EMPLOYEE ASSISTANCE PROGRAM SERVING 60,000 INDIVIDUALS IN THE NEW
 YORK METRO AREA, A PROFESSIONAL TRAINING PROGRAM, AND OPERATES A
 MENTORING PROGRAM FOR CHILDREN OF INCARCERATED PARENTS. LICADD ALSO
 PROVIDES COMMUNITY EDUCATION, PREVENTION PROGRAMMING AND
 PSYCHO-EDUCATION TO 7,400 LONG ISLAND STUDENTS.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

LICADD SERVED COMMUNITY MEMBERS IN 2022 IN IMPORTANT WAYS PROVIDING
 SUBSTANCE USE ASSESSMENTS, COUNSELING, REFERRALS AND RECOVERY SUPPORT
 SERVICES TO MORE THAN 5,200 LONG ISLAND RESIDENTS IMPACTED BY
 ADDICTION. LICADD PROVIDED 157 FOCUSED PREVENTION EDUCATION PROGRAMS
 AND REACHED OVER 7,400 PEOPLE IN CLASSROOMS, COMMUNITY CENTERS, AND
 PLACES OF WORSHIP, PROFESSIONAL CONFERENCES AND PUBLIC EVENTS IN
 PARTNERSHIP WITH LOCAL GOVERNMENT AND COMMUNITIES, AND SCHOOLS. LICADD
 CONTINUED TO EXPAND THE HERE PROGRAM, PROVIDING ONGOING GENERAL
 PREVENTION COUNSELING TO COMMUNITY MEMBERS ON MENTAL HEALTH ISSUES
 UNDERLYING REPORTED ADDICTION CONCERNS THAT DID NOT MEET FULL CRITERIA
 FOR DIAGNOSIS. LICADD'S OPEN ARMS EMPLOYEE ASSISTANCE PROGRAM EXPANDED
 TO PROVIDE SUPPORTIVE SERVICES TO HR DEPARTMENTS AND PROFESSIONALS IN

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2022

232211 10-28-22

Schedule O (Form 990) 2022

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Name of the organization	LONG ISLAND COUNCIL ON ALCOHOLISM & DRUG DEPENDENCE, INC.	Employer identification number	11-1833092
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ADDITION TO INCREASING UTILIZATION FROM AN INDUSTRY AVERAGE OF 5% TO AN
INCREDIBLE 12-15% AVERAGE.

FORM 990, PART VI, SECTION A, LINE 2:

JEFFREY R CAPAZZI AND WILLIAM BAUM HAVE A FAMILY RELATIONSHIP.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS REVIEWED BY THE ORGANIZATION'S EXECUTIVE DIRECTOR AND
SUBSEQUENTLY BY THE BOARD OF DIRECTORS. THE EXECUTIVE DIRECTOR THEN GIVES
THE FULL REPORT TO THE ENTIRE GOVERNING BOARD, WHICH FORMALLY ACCEPTS AND
APPROVES THE FORM 990 BEFORE IT IS FILED WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

IN CONNECTION WITH ANY ACTUAL OR POSSIBLE CONFLICT OF INTEREST, AN
INTERESTED PERSON MUST DISCLOSE THE EXISTENCE OF THE FINANCIAL INTEREST AND
BE GIVEN THE OPPORTUNITY TO DISCLOSE ALL MATERIAL FACTS TO THE DIRECTORS
AND MEMBERS OF COMMITTEES WITH GOVERNING BOARD DELEGATED POWERS CONSIDERING
THE PROPOSED TRANSACTION OR ARRANGEMENT AFTER DISCLOSURE OF THE FINANCIAL
INTEREST AND ALL MATERIAL FACTS, AND AFTER ANY DISCUSSION WITH THE
INTERESTED PERSON, HE/SHE SHALL LEAVE THE GOVERNING BOARD OR COMMITTEE
MEETING WHILE THE DETERMINATION OF A CONFLICT OF INTEREST IS DISCUSSED AND
VOTED UPON THE REMAINING BOARD OR COMMITTEE MEMBERS SHALL DECIDE IF A
CONFLICT OF INTEREST EXISTS IF THE GOVERNING BOARD OR COMMITTEE DETERMINES
A MEMBER HAS FAILED TO DISCLOSE AN ACTUAL OR POSSIBLE CONFLICT OF INTEREST,
IT SHALL TAKE APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTION.

FORM 990, PART VI, SECTION B, LINE 15:

BOARD OF DIRECTORS MAKE THE DECISION TO REVIEW RAISES FOR ALL STAFF AND

Schedule O (Form 990) 2022

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Name of the organization	LONG ISLAND COUNCIL ON ALCOHOLISM & DRUG DEPENDENCE, INC.	Employer identification number	11-1833092
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EXECUTIVE DIRECTOR. ED MAKES SUGGESTIONS BASED ON MERIT FOR EMPLOYEE/STAFF
RAISES.

FORM 990, PART VI, SECTION C, LINE 19:

LICADD MADE ITS FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC VIA THEIR
WEBSITE: WWW.LICADD.ORG.

FORM 990, PART XII, LINE 2C:

THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.