

NAMI ST. LOUIS
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
YEARS ENDED
DECEMBER 31, 2019 AND 2018

**NAMI ST. LOUIS
FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018**

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Martz & Wilson, LLP
Certified Public Accountants

712 Hanley Industrial Court, Brentwood, MO 63144 • 314-646-1040 Office • 314-646-0705 Fax

INDEPENDENT AUDITOR'S REPORT

The Board of Directors
NAMI St. Louis
St. Louis, Missouri

We have audited the accompanying financial statements of NAMI St. Louis (a nonprofit organization) which comprise the statements of financial position as of December 31, 2019 and 2018, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

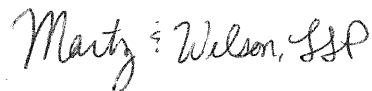
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of NAMI St. Louis as of December 31, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The statement of unit cost for St. Charles County on pages 19 – 21 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



MARTZ & WILSON, LLP
Certified Public Accountants

June 4, 2020

NAMI ST. LOUIS

STATEMENTS OF FINANCIAL POSITION

ASSETS

	December 31,	
	2019	2018
Current Assets		
Cash and cash equivalents	\$ 567,180	\$ 396,595
Short-term investments	322,499	277,578
Accounts receivable	4,769	5,260
Promises to give	89,289	104,803
Prepaid expenses	22,615	-
Total Current Assets	1,006,352	784,236
 Property and Equipment		
Office furniture and equipment, net	8,060	6,939
 Other Assets		
Security deposit	2,955	2,955
 Total Assets	\$ 1,017,367	\$ 794,130

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts payable and accrued expenses	7,070	3,058
Payroll tax liability	1,000	299
Deferred Revenue	10,000	-
Total Current Liabilities	18,070	3,357
 Net Assets		
Without Donor Restrictions	877,340	623,328
With Donor Restrictions	121,957	167,445
Total Net Assets	999,297	790,773
 Total Liabilities and Net Assets	\$ 1,017,367	\$ 794,130

NAMI ST. LOUIS

STATEMENT OF ACTIVITIES**FOR THE YEAR ENDED DECEMBER 31, 2019**

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Contributions	\$ 276,843	\$ -	\$ 276,843
Other foundation and government support	-	256,968	256,968
Memberships	1,993	-	1,993
Special events	165,617	-	165,617
Net gain/loss on investments	30,358	-	30,358
Interest and dividend income	16,548	-	16,548
Miscellaneous	19,401	-	19,401
Net assets released from restrictions	302,456	(302,456)	-
Total Support and Revenue	813,216	(45,488)	767,728
Expenses			
Program services	428,290	-	428,290
Administration	57,444	-	57,444
Development and fund raising	73,470	-	73,470
Total Expenses	559,204	-	559,204
Increase (Decrease) in Net Assets	254,012	(45,488)	208,524
Net Assets, Beginning of Year	623,328	167,445	790,773
Net Assets, End of Year	\$ 877,340	\$ 121,957	\$ 999,297

NAMI ST. LOUIS

STATEMENT OF ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Contributions	\$ 247,408	\$ -	\$ 247,408
Other foundation and government support	-	273,139	273,139
Memberships	4,698	-	4,698
Special events	195,715	-	195,715
Net gain/loss on investments	(34,238)	-	(34,238)
Interest and dividend income	18,505	-	18,505
Miscellaneous	16,779	-	16,779
Net assets released from restrictions	328,285	(328,285)	-
Total Support and Revenue	777,152	(55,146)	722,006
Expenses			
Program services	448,609	-	448,609
Administration	53,547	-	53,547
Development and fund raising	66,855	-	66,855
Total Expenses	569,011	-	569,011
Increase (Decrease) in Net Assets	208,141	(55,146)	152,995
Net Assets, Beginning of Year	415,187	222,591	637,778
Net Assets, End of Year	\$ 623,328	\$ 167,445	\$ 790,773

NAMI ST. LOUIS

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Program Services</u>	<u>Administration</u>	<u>Fundraising</u>	<u>Total</u>
Compensation	\$ 257,314	32,257	\$ 50,032	\$ 339,603
Employee benefits	15,316	2,898	2,621	20,835
Payroll taxes	17,843	4,233	3,489	25,565
Payroll service	971	768	150	1,889
Retirement	4,445	988	741	6,174
Contract services	38,266	4,804	3,794	46,864
Professional fees	4,968	1,104	828	6,900
Office expenses	4,549	444	705	5,698
Telephone	8,141	1,599	1,249	10,989
Postage	2,196	418	1,578	4,192
Occupancy	24,619	5,010	3,757	33,386
Equipment lease	3,509	180	835	4,524
Print and publications	12,220	98	78	12,396
Travel	19,266	638	1,252	21,156
Meetings and conferences	6,029	343	661	7,033
Dues	1,051	-	90	1,141
Bank and credit card fees	806	877	633	2,316
Miscellaneous	168	37	29	234
Insurance	2,513	559	419	3,491
State & national programs	210	47	35	292
Depreciation expense	2,932	-	-	2,932
Awards and grants	216	7	393	616
Individual assistance	742	135	101	978
Total Functional Expenses	\$ 428,290	\$ 57,444	\$ 73,470	\$ 559,204

NAMI ST. LOUIS

STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Program Services</u>	<u>Administration</u>	<u>Fundraising</u>	<u>Total</u>
Compensation	\$ 244,639	37,642	\$ 39,310	\$ 321,591
Employee benefits	18,304	2,395	2,871	23,570
Payroll taxes	18,582	2,863	2,992	24,437
Payroll service	1,696	210	252	2,158
Contract services	47,226	2,524	3,046	52,796
Marketing expense	730	-	-	730
Professional fees	4,714	585	701	6,000
Office expenses	7,442	372	1,258	9,072
Telephone	9,900	1,086	1,162	12,148
Postage	2,125	128	2,467	4,720
Occupancy	28,491	3,282	3,934	35,707
Equipment lease	3,393	589	1,206	5,188
Prints and publications	22,585	229	217	23,031
Travel	16,119	403	5,255	21,777
Meetings and conferences	9,620	286	673	10,579
Dues	1,031	-	-	1,031
Bank and credit card fees	1,952	152	183	2,287
Miscellaneous	1,828	225	270	2,323
Insurance	2,769	343	411	3,523
State and national programs	783	97	117	997
Depreciation expense	3,589	-	-	3,589
Awards and grants	264	33	407	704
Individual assistance	827	103	123	1,053
Total Functional Expenses	\$ 448,609	\$ 53,547	\$ 66,855	\$ 569,011

NAMI ST. LOUIS

STATEMENTS OF CASH FLOWS

	For the Year Ended December 31,	
	2019	2018
Cash Flows from Operating Activities		
Increase (decrease) in net assets	\$ 208,524	\$ 152,995
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	2,932	3,589
(Gain) loss on investments	(30,358)	34,238
(Increase) decrease in assets		
Accounts receivable	491	2,499
Promises to give	15,514	13,771
Prepaid expenses	(22,615)	-
Increase (decrease) in liabilities		
Accounts payable and accrued expenses	4,012	2,648
Payroll liability	701	(140)
Unearned revenue	10,000	-
Net Cash Provided (Used) by Operating Activities	189,201	209,600
Cash Flows from Investing Activities		
Investment purchases, net of sale	(14,563)	(48,060)
Purchase of fixed assets	(4,053)	(3,290)
Net Cash Used in Investing Activities	(18,616)	(51,350)
Net Increase (Decrease) in Cash and Cash Equivalents	170,585	158,250
Cash and Cash Equivalents, Beginning of Year	396,595	238,345
Cash and Cash Equivalents, End of Year	\$ 567,180	\$ 396,595

NAMI ST. LOUIS

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019 and 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

NAMI St. Louis (the Organization) is a Missouri Nonprofit Corporation established to provide education, information, training and guidance in and for the field of mental health. The Organization coordinates person-to-person meetings for families of the mentally ill and assists in developing individuals to help others.

The following is a summary of the Organization's significant accounting policies used in the preparation of the accompanying financial statements:

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting, whereby revenue is recognized when earned in the case of program revenues, or promised in the case of grants and donations, and expenses recognized when incurred.

Financial Statement Presentation

Contributions received are recorded as an increase in Without Donor Restrictions or With Donor Restrictions, depending on the existence or nature of any donor restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Without Donor Restrictions – Those resources over which the Board of Directors has discretionary control. Designated amounts represent those revenues that the Board has set aside for a particular purpose.

With Donor Restrictions – Those resources subject to donor imposed restrictions that will be satisfied by actions of the Organization or passage of time.

Contributions with donor restrictions whose restrictions are met in the same reporting period are recorded as without donor restriction. Interest earned on the temporary investment of such support is without donor restrictions.

Recent Accounting Pronouncements

On February 25, 2016, the FASB issued ASU update 2016-02, *Leases (Topic 842)*, which requires lessees to recognize an asset and liability associated with the right to use a given asset and obligation to make payments pursuant to the terms of the lease. The standard will be effective beginning January 1, 2020.

NAMI ST. LOUIS

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019 and 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Expenses

The Organization allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with specific program and support service are allocated directly according to their natural expenditure classification. Other expenses that are common to several functions are allocated by various statistical bases.

Grants and Contracts

Support received under grants and contracts with corporations and private foundations is recorded as grants and foundations in the appropriate net asset group when the related direct costs are incurred. Amounts earned under grants and contracts but not yet received from funding sources are included in grants receivable. No allowance for uncollectible grants is considered necessary.

For the years ended December 31, 2019 and 2018, the United Way provided approximately 11.3% and 12.0%, respectively, of the total revenue of the Organization.

Property and Equipment

Property and equipment are stated at cost. Depreciation is computed on the straight line method over the useful life of the assets. Useful lives range from three to seven years. The Organization capitalizes assets with a useful life of three or more years with a cost of more than \$500.

Donated Materials, Equipment, and Services

The Organization has adopted SFAS No. 116, 'Accounting for Contributions Received and Contributions Made'. Donated materials, equipment, and services are reflected as contributions in the accompanying statements at their estimated values at date of receipt.

The Organization uses volunteers to assist in its programs and the volunteers are considered to possess specialized skills. However, the value of donated volunteer services is not reflected in the accompanying financial statements since no objective basis is available by which to measure the value of such services. Volunteers have donated 26,028 and 20,861 hours in the Organization's program services and fund-raising campaigns for each of the years ended December 31, 2019 and 2018, respectively.

NAMI ST. LOUIS

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019 and 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Income Taxes

The Organization is exempt from federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code and it is also an exempt organization under comparable state law. The Organization is classified as an organization that is not a private foundation under section 509(a)(2), which enables the individual donors to deduct up to 50% (60% from 2018 to 2025) of their adjusted gross income to determine taxable income.

For the years ended December 31, 2019 and 2018, no provision for unrelated business taxes is required. The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

Revenue Recognition

The Organization follows the deferral method of revenue recognition. Under the deferral method, grants received in the year for services to be performed in the following year are recorded as deferred revenue.

In May 2014, the FASB issued ASU 2014-09, Revenue from Contracts with Customers (Topic 606). ASU 2014-09 is effective for nonprofit organizations with annual reporting periods beginning after December 15, 2018. This ASU replaces nearly all existing U.S. GAAP guidance on revenue recognition. The ASU also requires expanded disclosures relating to the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers. The Organization adopted the new standard effective January 1, 2019, the first day of the Organization's calendar year using the modified retrospective approach because changes to the amount and timing of revenue recognition are expected to be minimal.

The impact of applying Topic 606 for the calendar year ended December 31, 2019, did not result in a change to the accounting for the revenue streams; as such, no cumulative effect adjustment was recorded.

A description of the Organization's revenue streams accounted for under ASC 606 follows:

Special events: The Organization collects proceeds from ticket sales for attendance to special events, and auction proceeds from fundraising events. Both the ticket sales and auction proceeds transactions represent revenue where the Organization transfers goods or services to donors. Special event revenues are recognized at the point in time when the event occurs.

NAMI ST. LOUIS

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019 and 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition (Continued)

Sponsorship fees: The Organization offers corporate entities and other organizations the option to sponsor certain fundraising events throughout the year. Sponsorship fees are recognized at the point in time when the event occurs.

Membership fees: The Organization offers individuals memberships that allows special access to NAMI mailings and member only events.

Government support income: The Organization partners with outside state and local government programs to provide education and services to the community to raise awareness about individuals with mental illness. Contracted services are billed based on service performed and fees are recognized at the point in time the service is rendered.

The following table disaggregates the Organization's revenue based on the timing of satisfaction of performance obligations for the year ended December 31:

	<u>2019</u>	<u>2018</u>
Performance obligations satisfied at a point in time	\$ 211,590	\$ 192,319
Performance obligations satisfied over time	-	-
Total Revenue from Performance Obligations	<u><u>\$ 211,590</u></u>	<u><u>\$ 192,319</u></u>

The revenue in the above table is included in other foundation and government support, memberships and special events on the statement of activities.

Estimates

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

Advertising Cost

The Organization expenses all advertising costs. Advertising costs are not a significant component of overall expenses.

NAMI ST. LOUIS

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019 and 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

The Company has evaluated subsequent events through June 4, 2020, the date which the financial statements were issued.

In early 2020, a strain of coronavirus, COVID -19, was reported in the United States. The extent of impact this virus will have on the operational and financial performance of the organization is unknown at this time. The organization also received funding of \$76,800 from the Paycheck Protection Program (PPP) in April 2020 to pay for qualifying expenses under the CARES Act. Qualifying expenses include payroll costs, health insurance premiums, rent and utilities of the organization.

Specials Events

Special event revenue is stated net of direct expenses and contributions.

	2019			
	<u>Nami Walk</u>	<u>Nami Gala</u>	<u>Other</u>	<u>Total</u>
Revenue	\$ 169,412	\$ 177,776	\$ 12,711	\$ 359,899
Contributions	(44,994)	(83,740)	0	(128,734)
Direct expenses	(6,369)	(47,324)	(11,855)	(65,548)
Total Special Events, net	<u>\$ 118,049</u>	<u>\$ 46,712</u>	<u>\$ 856</u>	<u>\$ 165,617</u>

	2018			
	<u>Nami Walk</u>	<u>Nami Gala</u>	<u>Other</u>	<u>Total</u>
Revenue	\$ 182,229	\$ 203,921	\$ 35,802	\$ 421,952
Contributions	(45,251)	(90,864)	(15,484)	(151,599)
Direct expenses	(9,568)	(51,415)	(13,655)	(74,638)
Total Special Events, net	<u>\$ 127,410</u>	<u>\$ 61,642</u>	<u>\$ 6,663</u>	<u>\$ 195,715</u>

NAMI ST. LOUIS

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019 and 2018

NOTE 2 - CASH AND CASH EQUIVALENTS

The Organization considers, as cash equivalents, all highly liquid investments with a maturity at the date of purchase of three months or less.

Cash and cash equivalents appearing in the financial statements consist of the following:

	<u>2019</u>	<u>2018</u>
Cash	\$ 235,986	\$ 317,268
Money Market	331,194	79,327
	<u>\$ 567,180</u>	<u>\$ 396,595</u>

The Organization maintains bank accounts at three financial institutions, including two money market fund accounts. Accounts at one of the institutions is insured by the Federal Deposit Insurance Corporation (FDIC) to \$250,000. At December 31, 2019 and 2018, the balances in excess of FDIC insurance limits totaled \$331,194 and \$169,723, respectively. Management monitors the soundness of the financial institutions and feels the Organization's risk is negligible. The Organization has not experienced any losses in such accounts.

NOTE 3 - INVESTMENTS

The Organization adopted FASB Accounting Standards Codification (ASC) Topic 820. Topic 820 defines fair value 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. Topic 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value.

Level 1 – Quoted prices in active markets for identical assets or liabilities.

Level 2 – Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

NAMI ST. LOUIS

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019 and 2018

NOTE 3 – INVESTMENTS (CONTINUED)

Level 3 – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

		2019		
		Fair Value Level 1	Fair Value Level 2	Total
Bond funds		\$ -	\$ 322,499	\$ 322,499
Stocks		-	-	-
		\$ -	\$ 322,499	\$ 322,499

		2018		
		Fair Value Level 1	Fair Value Level 2	Total
Bond funds		\$ -	\$ 271,765	\$ 271,765
Stocks		5,813	-	5,813
		\$ 5,813	\$ 271,765	\$ 277,578

Investment income consist of the following:

	2019	2018
Interest and dividend income	\$ 16,548	\$ 18,505
Net unrealized gain/(loss) on investments	33,200	(34,238)
Investment fees	(2,842)	-
	\$ 46,906	\$ (15,733)

NOTE 4 - PROPERTY AND EQUIPMENT

The property and equipment at December 31, 2019 and 2018 consists of:

	2019	2018
Office equipment	\$ 27,466	\$ 27,677
Less accumulated depreciation	19,406	20,738
Total Property and Equipment, Net	\$ 8,060	\$ 6,939

Depreciation expense for 2019 and 2018 was \$2,932 and \$3,589, respectively.

NAMI ST. LOUIS

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019 and 2018

NOTE 5 - PROMISES TO GIVE

In December 2019, the United Way committed to funding the Organization's operations for 2020. The total commitments for 2020 and 2019 were \$81,789 and \$84,346, respectively. In addition, the Organization has received additional funding commitments from other foundations of \$7,500 in 2019 which is receivable in 2020 and \$20,457 in 2018 which was received in 2019. Total promises to give were \$89,289 and \$104,803 for the years ended December 31, 2019 and 2018, respectively. Under generally accepted accounting principles, the Organization must recognize these commitments as assets. Because the funding must be used for future operations, these assets are restricted. No allowance for uncollectible promises to give is considered necessary. Based on current interest costs, a discount to a net present value is not considered material.

Unconditional promises to give at December 31, 2019 and 2018 are as follows:

	<u>2019</u>	<u>2018</u>
Receivable in less than one year	\$ 89,289	\$ 104,803
Receivable in one to five years	-	-
Receivable in more than five years	-	-
Total unconditional promises to give	<u>89,289</u>	<u>104,803</u>
Less discounts to net present value	-	-
Net unconditional promises to give	<u>\$ 89,289</u>	<u>\$ 104,803</u>

NOTE 6 - LEASES

The Organization entered into a lease agreement in July 2017 for their offices located at 1810 Craig Road in St. Louis, Missouri. The lease is for seven years and two months.

The Organization also entered into long-term lease agreements for office equipment expiring at various dates in 2022. The future minimum lease payments required under these agreements are as follows:

<u>Year Ending</u>	<u>Building</u>	<u>Equipment</u>	<u>Total</u>
2020	\$ 34,293	\$ 8,004	\$ 42,297
2021	34,612	8,004	42,616
2022	34,932	3,572	38,504
2023	35,252	-	35,252
2024	23,643	-	23,643
	<u>\$ 162,732</u>	<u>\$ 19,580</u>	<u>\$ 182,312</u>

Office building lease expenses for the years ended December 31, 2019 and 2018 were \$31,151 and \$33,681, respectively:

NAMI ST. LOUIS

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019 and 2018

NOTE 7 - LOBBYING EXPENSE

The Organization has elected to report lobbying expenses on their federal Form 990 tax return under section 501H of the Internal Revenue Code. These expenses are not stated separately in the financial statements.

NOTE 8 – RETIREMENT PLAN

The Organization established a Simple IRA plan effective October 1, 2019. The Plan covers all eligible employees in a calendar year. Participants can contribute a percentage of their compensation to the plan. The company also contributes 2% of employee compensation automatically regardless of employee participation. For the year ended December 31, 2019, the employer contribution was \$6,174.

NOTE 9 – NET ASSETS

The Organization's net assets with donor restrictions are subject to the following purpose or time restrictions:

	<u>2019</u>	<u>2018</u>
Subject to purpose restrictions:		
Ending the Silence	\$ -	\$ 34,184
Subject to time restrictions for periods after December 31:		
United Way	81,789	84,346
Guth Foundation	9,167	10,000
Pott Foundation	4,167	5,000
Missouri Foundation for Health	-	3,750
Mercy and the Caritas	7,500	16,707
Crawford Taylor Foundation	6,667	-
Other	12,667	13,458
Total net assets with donor restrictions	<u>\$ 121,957</u>	<u>\$ 167,445</u>

Support for The Ending the Silence Program and Crisis Intervention Team Training (CIT) was solicited from various organizations and must be spent on these programs.

NAMI ST. LOUIS

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

December 31, 2019 and 2018

NOTE 10 – LIQUID RESOURCES

The Organization is primarily funded by contributions, grants, and public support. As part of its liquidity management, the Organization structures its financial assets to be available as general expenditures, liabilities, and other obligations become due.

The schedule below reflects the Organization's financial assets as of the statement of financial position date, reduced by the amounts that are not available for general use due to contractual or donor-imposed restrictions within one year of the statement of financial position date. The promises to give are subject to implied time restrictions but are expected to be collected within one year.

	December 31,	
	2019	2018
Financial assets	\$ 983,740	\$ 784,236
Less those unavailable for general expenditure within one year, due to Donor-imposed restrictions	-	-
	<u>\$ 983,740</u>	<u>\$ 784,236</u>

Supplementary Information

NAMI ST. LOUIS

**St. Charles County
Schedule of Unit Cost**

For the Period from January 1, 2019 to December 31, 2019

Services Provided:

	Help Line		CIT		Basics Class		Presentations		Total Amount
	Units	Amount	Units	Amount	Units	Amount	Units	Amount	
January	0.00	\$ -	0.00	\$ -	0.00	\$ -	2.08	\$ 242.09	\$ 242.09
February	0.00	-	0.00	-	0.00	-	5.08	591.26	591.26
March	0.00	-	40.00	7,760.00	0.00	-	0.00	-	7,760.00
April	0.00	-	0.00	-	10.00	1,921.80	0.00	-	1,921.80
May	0.00	-	0.00	-	0.00	-	0.00	-	-
June	0.00	-	0.00	-	20.00	3,843.60	0.00	-	3,843.60
July	0.00	-	0.00	-	0.00	-	0.00	-	-
August	0.00	-	40.00	7,760.00	0.00	-	0.00	-	7,760.00
September	0.00	-	40.00	7,760.00	0.00	-	0.00	-	7,760.00
October	0.00	-	0.00	-	0.00	-	0.00	-	-
November	0.00	-	0.00	-	0.00	-	4.00	465.56	465.56
December	0.00	-	0.00	-	0.00	-	1.00	116.39	116.39
	0.00	\$ -	120.00	\$ 23,280.00	30.00	\$ 5,765.40	12.16	\$ 1,415.30	\$ 30,460.70

Units: Units for Help Line are invoiced in 1-hour intervals at \$124.00 per hour. Units for Basics Classes are invoiced per class at 5 hours per class at \$192.18 per hour. Units for Presentations are invoiced at 1 unit per hour at \$116.39 per hour. Units for CIT are invoiced per meeting at \$194.00 per hour.

Actual Unit Cost Calculation Summary

	Help Line	CIT	Basics		Presentations	Total
			Classes	Amount		
Direct Payroll Costs	\$ -	\$ 25,805	\$ 6,200	\$ -	1,522	\$ 33,527
Direct Project Costs	-	2,894	717	-	176	3,787
Total Program Overhead Allocation	-	1,536	380	-	91	2,007
Total Administrative Overhead Allocation	-	1,741	431	-	103	2,275
Total Project Costs	\$ -	\$ 31,976	\$ 7,728	\$ -	1,892	\$ 41,596
Total Project Units	124.00	120.00	30.00	-	12.16	-
Unit Cost	\$ -	\$ 266.47	\$ 257.60	\$ -	155.59	\$ -
Unit Invoice Amount	\$ 124.00	\$ 194.00	\$ 192.18	\$ -	116.39	\$ -

NAMI ST. LOUIS

**St. Charles County
Schedule of Unit Cost**

For the Period from January 1, 2019 to December 31, 2019

Direct Payroll Costs:

Salary and wages	\$ 28,338	
Payroll benefits	3,021	
Payroll taxes	2,168	
Direct Payroll Costs		\$ 33,527

Direct Project Costs:

Travel	\$ 635	
Contract services	680	
Meals	50	
Office supplies	200	
Occupancy cost	886	
Meetings & conference	123	
Printing	1,213	
Direct Project Costs		3,787

Program Overhead Allocation:

Services for specified projects	\$ 30,461	
Organization revenue	767,728	
Activity percentage	3.96%	
Total program overhead costs	50,694	
Total Program Overhead Allocation		2,007

Administrative Overhead Allocation:

Services for specified projects	\$ 30,461	
Organization revenue	767,728	
Activity percentage	3.96%	
Total administrative costs	57,444	
Total Administrative Overhead Allocation		2,275

Total Project Costs

\$ 41,596

NAMI ST. LOUIS

NOTES TO SCHEDULE OF UNIT COST

FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE A – BASIS OF PRESENTATION

This schedule is based on the audited financial statements of NAMI St. Louis (the Organization) and is provided in conjunction with the participation in programs funded by the St. Charles County Community and Children's Resource Board.

NOTE B - PROGRAMS

The Organization participates in three programs with the St. Charles County Community and Children's Resource Board. The programs provided through the St. Charles County Community and Children's Resource Board are Help Lines, CIT, Basic Classes, and Presentations.

The Help Lines Program provides support, information and referrals to St. Charles County residents suffering from mental illness and serious emotional disturbances.

CIT is a law enforcement program implemented in collaboration with mental health providers, health care providers, disability organizations and advocacy organizations. This program also provides insights into, and resolution of, the profound concerns experienced by families, close relatives and any caregivers as they strive to cope with the realities of mental illness. Law Enforcement Officers not only learn a wide range of information about mental illness, they also learn to understand how living with these conditions affects their loved ones.

Basic Classes teach parents or other caregivers of children either diagnosed with a mental illness, serious emotional disturbance or who are experiencing symptoms with no formal diagnosis how to be effective caregivers, how to cope with the traumatic impacts of mental illness, and how to take the best possible care of themselves and their families.

Presentations are provided to educate school personnel, social service providers, adults, children and/or adolescents through presentations, workshops and written materials about mental illness, serious emotional disturbances and NAMI services.

The organization, as a condition of participating in the Community and Children's Resource Board programs, must provide unit cost information. The unit cost developed by the organization includes direct payroll costs, indirect payroll costs, direct materials and expenses, and allocated overhead expenses related to program costs and administration costs. These allocations require management to make estimates and assumptions that affect certain reported amounts. Accordingly, the allocations could vary based on the estimates and assumptions made.

The organization allocates overhead expenses based on the revenue derived from each activity compared to the total revenue of the organization. Indirect payroll costs are allocated based on the percentage of total indirect payroll costs to total payroll costs.