

NAMI METRO-SUBURBAN, INC.

**FINANCIAL STATEMENTS
AS OF JUNE 30, 2020 AND 2019**

TOGETHER WITH AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
NAMI Metro-Suburban, Inc.:

We have audited the accompanying financial statements of NAMI Metro-Suburban, Inc. (the Organization) (a non-profit organization) which comprise the statement of financial position as of June 30, 2020 and 2019, and the related statements of activities, cash flows and functional expenses 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 of 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.

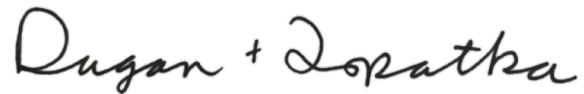
To the Board of Directors of
NAMI Metro-Suburban, Inc.
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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of NAMI Metro-Suburban, Inc. as of June 30, 2020 and 2019, 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 schedule of revenues and expenses without donor restrictions on Schedule 1, the schedule of revenues and expenses for Proviso Mental Health Commission on Schedule 2 and the schedule of revenues and expenses for Community Mental Health Board of Oak Park on Schedule 3 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.



DUGAN & LOPATKA

Warrenville, Illinois
October 28, 2020

NAMI METRO-SUBURBAN, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
<u>A S S E T S</u>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 889,828	\$ 243,744
Grants receivable	62,552	69,363
Program fees receivable	10,564	13,500
Miscellaneous receivables	4,699	-
Other assets	16,829	18,151
Total assets	<u>\$ 984,472</u>	<u>\$ 344,758</u>
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES:		
Accounts payable	\$ 16,055	\$ 13,239
Accrued expenses	37,313	28,685
Deferred revenue	19,037	-
Refundable advance	83,355	-
Total liabilities	<u>155,760</u>	<u>41,924</u>
COMMITMENTS		
NET ASSETS:		
Without donor restrictions - Undesignated	194,587	155,734
- Board designated	58,099	38,099
With donor restrictions	576,026	109,001
Total net assets	<u>828,712</u>	<u>302,834</u>
Total liabilities and net assets	<u>\$ 984,472</u>	<u>\$ 344,758</u>

The accompanying notes are an integral part of this statement.

NAMI METRO-SUBURBAN, INC.
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020			2019		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
PUBLIC SUPPORT AND REVENUE:						
Grants	\$ 495,622	\$ 1,081,608	\$ 1,577,230	\$ 502,026	\$ 588,010	\$ 1,090,036
Grant under CARES Act	61,345	-	61,345	-	-	-
Program services fees	53,077	-	53,077	55,557	-	55,557
Special events	2,350	-	2,350	78,206	-	78,206
Contributions	114,760	-	114,760	101,095	-	101,095
Other income	515	-	515	804	-	804
Net assets released from restrictions	614,583	(614,583)	-	554,013	(554,013)	-
Total public support and revenue	<u>1,342,252</u>	<u>467,025</u>	<u>1,809,277</u>	<u>1,291,701</u>	<u>33,997</u>	<u>1,325,698</u>
EXPENSES:						
Program services	1,123,351	-	1,123,351	1,143,819	-	1,143,819
Management and general	102,584	-	102,584	64,049	-	64,049
Fundraising	57,464	-	57,464	64,195	-	64,195
Total expenses	<u>1,283,399</u>	<u>-</u>	<u>1,283,399</u>	<u>1,272,063</u>	<u>-</u>	<u>1,272,063</u>
Change in net assets	58,853	467,025	525,878	19,638	33,997	53,635
NET ASSETS, beginning of year	<u>193,833</u>	<u>109,001</u>	<u>302,834</u>	<u>174,195</u>	<u>75,004</u>	<u>249,199</u>
NET ASSETS, end of year	<u>\$ 252,686</u>	<u>\$ 576,026</u>	<u>\$ 828,712</u>	<u>\$ 193,833</u>	<u>\$ 109,001</u>	<u>\$ 302,834</u>

The accompanying notes are an integral part of this statement.

NAMI METRO-SUBURBAN, INC.
STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 525,878	\$ 53,635
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
(Increase) decrease in grants receivable	6,811	(17,230)
(Increase) decrease in program fees receivable	2,936	(2,647)
(Increase) decrease in miscellaneous receivables	(4,699)	5,190
(Increase) decrease in other assets	1,322	(5,540)
Increase (decrease) in accounts payable	2,816	(4,051)
Increase in accrued expenses	8,628	3,345
Increase in deferred revenue	19,037	-
Increase in refundable advance	83,355	-
	<u>646,084</u>	<u>32,702</u>
Net cash provided by operating activities	646,084	32,702
NET CHANGE IN CASH AND CASH EQUIVALENTS	646,084	32,702
CASH AND CASH EQUIVALENTS, beginning of year	<u>243,744</u>	<u>211,042</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 889,828</u>	<u>\$ 243,744</u>

The accompanying notes are an integral part of this statement.

NAMI METRO-SUBURBAN, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2020 AND 2019

	2020				2019			
	Program Services	Management and General	Fundraising	Total	Program Services	Management and General	Fundraising	Total
Salaries	\$ 628,475	\$ 54,237	\$ 31,075	\$ 713,787	\$ 632,485	\$ 29,651	\$ 6,626	\$ 668,762
Payroll taxes	64,453	7,809	2,381	74,643	97,195	3,656	1,018	101,869
Benefits	32,440	671	2,675	35,786	30,896	2,335	317	33,548
Contractual services	166,480	36,162	1,669	204,311	168,720	24,848	8,873	202,441
Equipment	13,756	29	144	13,929	31,740	40	40	31,820
Insurance	5,503	63	71	5,637	3,939	41	41	4,021
Membership dues	141	4	418	563	8	165	-	173
Occupancy costs	139,137	2,347	2,347	143,831	127,309	2,011	2,011	131,331
Office supplies	14,282	763	592	15,637	7,463	912	582	8,957
Postage	649	28	373	1,050	669	125	151	945
Printing	2,826	54	90	2,970	1,984	15	15	2,014
Program supplies	28,409	21	95	28,525	11,952	16	16	11,984
Public information	10,088	43	411	10,542	13,405	17	419	13,841
Special events	-	-	14,609	14,609	-	-	43,965	43,965
Telecommunications	9,828	136	136	10,100	8,682	113	113	8,908
Transportation	6,884	217	378	7,479	7,372	104	8	7,484
Total functional expenses	<u>\$ 1,123,351</u>	<u>\$ 102,584</u>	<u>\$ 57,464</u>	<u>\$ 1,283,399</u>	<u>\$ 1,143,819</u>	<u>\$ 64,049</u>	<u>\$ 64,195</u>	<u>\$ 1,272,063</u>

The accompanying notes are an integral part of this statement.

NAMI METRO-SUBURBAN, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020 AND 2019

(1) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

NAMI Metro-Suburban, Inc. (the Organization) is a local affiliate of the State of Illinois branch of the National Alliance on Mental Illness. The Organization's mission is to improve the lives of people with mental illness and their family through advocacy, support, and education within the communities of west-suburban Cook County.

The Drop-In Center, a unique program of the Organization, provides a day social service program which serves to promote independent living skills, reduce hospital stays, and increase a participant's opportunities to find a place in the economic and social life of the community. The Education and Advocacy program component serves to promote leadership skills for the participants, using a self-help model that comes from the national office of the NAMI organization in Arlington, Virginia. Individual Placement Services is an evidence-based practice developed to help promote the recovery of people who have serious mental illnesses through work. A holistic, person-centered model, NAMI Metro Suburban Living Rooms serve any adult experiencing concerns related their mental health at no cost to guests. A warm, approachable environment, our Living Rooms are alternatives to the emergency room that often serve as first-time entry points of care for individuals experiencing mental health symptoms. Guests work with our Certified Recovery Support Specialists to gain immediate stabilization and subsequently move beyond one-time drop-in support for crisis care to ongoing peer counseling. Through this approach, peers offer their unique lived experience with mental health conditions to provide support focused on advocacy, education, mentoring, and motivation.

The financial statements were available to be issued on October 28, 2020 with subsequent events being evaluated through this date.

The following summarizes the significant accounting policies and practices reflected in the accompanying financial statements:

Basis of Presentation -

Financial statement presentation follows the recommendations of the Accounting Standards Codification (ASC) for Financial Statements of Not-for-Profit Organizations. Under the ASC, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Without donor restrictions – Net assets that are not subject to donor-imposed stipulations and may be expensed for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of management and the board of directors.

With donor restrictions – Net assets subject to donor-imposed stipulations. Some donor restrictions are temporary in nature; those restrictions will be met either by actions of the Organization and/or the passage of time. Other donor restrictions are perpetual in nature, where the donor has stipulated the funds be maintained in perpetuity.

(1) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:
(Continued)

Income Taxes -

The Organization has been determined by the Internal Revenue Service to be exempt from income tax under Section 501(c)(3) of the Internal Revenue Code, and is exempt from federal income taxes, except for taxes on unrelated business income generated from unrelated trade or business activities. The Organization did not have unrelated business income for the years ended June 30, 2020 and 2019. Accordingly, no provision for income tax has been established.

The Organization files income tax returns in the U.S. federal jurisdiction and Illinois. With few exceptions, the Organization is no longer subject to U.S. federal, state and local, or non-U.S. income tax examinations by tax authorities for fiscal years before 2017. The Organization does not expect a material net change in unrecognized tax benefits in the next twelve months.

Use of Estimates -

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect 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. Accordingly, actual results may vary from those estimates.

Cash and Cash Equivalents -

For purposes of the statement of cash flows, the Organization considers all highly liquid instruments with an original maturity of three months or less to be cash equivalents.

Concentrations of Credit Risk -

Financial instruments which potentially subject the Organization to concentrations of credit risk consist principally of cash. The Organization places its cash and deposits with high quality financial institutions; however, deposits may exceed the federally insured limits.

Receivable -

Receivable are stated at the amount the Organization expects to collect from the outstanding balances. The Organization provides for uncollectible amounts, should they exist, through a charge to operations and a credit to an allowance for doubtful accounts based on an assessment of the current status of the individual accounts. Balances still outstanding after the Organization has used reasonable collection efforts are written off through a charge to the allowance for doubtful accounts and a credit to accounts receivable.

Based on a review of outstanding receivable, management determined that an allowance for doubtful accounts was not necessary at June 30, 2020 and 2019.

(1) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:
(Continued)

Property and Equipment -

Property and equipment are stated at cost. Donated assets are recorded at their fair market value on the date of donation. The Organization capitalizes all expenditures for fixed assets over \$1,000. Depreciation and amortization are calculated using the straight-line method over the estimated useful lives of the respective assets. Upon sale or retirement, the cost and related accumulated depreciation and amortization are eliminated from the respective account and the resulting gain or loss is included in the statement of activities. Repairs and maintenance charges are expensed as incurred.

Deferred Revenue -

Deferred revenue relates to advance payments and deposits for the Organization's annual gala, which was postponed due to the COVID-19 pandemic. These deposits are deferred until the performance obligations are met.

Revenue Recognition for Program Fees -

The Organization receives program fees from clients. The organization bills for its client fees using preapproved rates. These services are considered a single performance obligation which is satisfied at a point in time. The performance obligation is met, and revenue is recognized when the services are provided to the customer.

Revenue Recognition for Contributions and Grants -

The Organization recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give; that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions upon which they depend have been met.

A portion of the Organization's revenue is derived from cost-reimbursable state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

The Organization reports gifts of cash and other assets as, with donor restriction revenue, 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 statement of activities as net assets released from restrictions.

(1) NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:
(Continued)

Allocation of Expenses -

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and related expenses, contractual services, occupancy and other expenses which are allocated on the basis of time and effort.

New Accounting Pronouncement -

Effective July 1, 2019, the Organization adopted Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers (Topic 606), and all subsequently issued clarifying ASU's which replaced most existing revenue recognition guidance in generally accepted accounting principles in the United States of America (GAAP). The new guidance requires the Organization to recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration to which the Organization expects to be entitled in exchange for those goods or services. The new guidance also requires expanded disclosures related to the nature, amount, timing, and uncertainty of revenue and cashflows arising from contracts with customers. The adoption of this new guidance was done using the modified retrospective method. The Organization applied the new guidance using the practical expedient provided in Topic 606 that allows the guidance to be applied only to contracts that were not complete as of July 1, 2019.

Also, effective July 1, 2019, the Organization adopted ASU 2018-08, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made. This update provided guidance to assist in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) or as exchange (reciprocal transactions) and determining whether a contribution is conditional. The ASU has been retroactively applied to all periods presented.

The adoption of these new standards did not result in a material impact to the Organization's financial statements. There was no significant effect on the financial statements related to the adoption of these new standards which would require a cumulative adjustment to net assets at the date of adoption under the modified retrospective method.

(2) LEASES AND COMMITMENTS:

The Organization leases office facilities under operating lease agreements. The Organization has one month-to-month lease totaling \$1,000 per month. The Organization also has two other leases with third parties that expire in January, 2022 and June, 2022. Annual rent expense for the years ended June 30, 2020 and 2019 was \$129,240 and \$112,085, respectively.

The future minimum rental commitments are as follows:

2021	\$	125,990
2022		95,240

(3) NET ASSETS:

Board designated net assets are as follows:

	<u>2020</u>	<u>2019</u>
Operating reserve	\$ 58,099	\$ 38,099

Net assets with donor restrictions are available for the following programs -

	<u>2020</u>	<u>2019</u>
Education	\$ 118,500	\$ 19,798
Living Room	345,000	41,703
Drop-In Center	22,318	47,500
COVID-19 relief	6,218	-
Time-restricted	<u>83,990</u>	<u>-</u>
	<u>\$ 576,026</u>	<u>\$ 109,001</u>

(4) CONCENTRATIONS:

For the year ended June 30, 2020, the Organization received grants from one foundation that comprised approximately 42% of the total public support and revenue.

For the year ended June 30, 2019, the Organization received grants from two governmental agencies that comprised approximately 23% of the total public support and revenue.

(5) CONDITIONAL GRANT:

As part of the Coronavirus Aid, Relief and Economic Security (CARES) Act, in April, 2020, the Organization obtained a Payroll Protection Program (PPP) loan in the amount of \$144,700. The interest rate on this loan is 1% with the amount to be repaid in equal installments beginning at the earlier of the date of the SBA remits the loan forgiveness amount or 10 months after the end of the forgivable period, with the final payment due in April, 2022. As part of the PPP loan agreement, a portion of the loan can be forgiven. The Organization intends to maximize the forgiven portion of this loan as allowed under the Act.

The Organization has determined that the loan represents, in substance, a conditional grant as allowed under ASC 958-605 which recognizes revenue on nonexchange transactions when the barriers to the grants have been met. Per stipulations outlined in the CARES Act, the Organization is using the monies from the PPP loan to fund payroll. Accordingly, the Organization recognizes a portion of the loan as contribution at the end of each payroll period that is funded by the PPP monies.

Funds received under PPP conditional grant	\$ 144,700
Payroll expenses funded by PPP conditional grant	<u>61,345</u>
Refundable advance as of June 30, 2020	<u>\$ 83,355</u>

(6) LIQUIDITY AND AVAILABILITY:

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year, comprise the following:

	<u>2020</u>	<u>2019</u>
Financial Assets:		
Cash	\$ 889,828	\$ 243,744
Program fees receivable	62,552	69,363
Grants receivable	10,564	13,500
Miscellaneous receivables	<u>4,699</u>	<u>-</u>
Total financial Assets	<u>967,643</u>	<u>326,607</u>
Less: Donor imposed restrictions	<u>576,026</u>	<u>109,001</u>
Net financial assets after donor-imposed restrictions	391,617	217,606
Internal designations - Board designated funds	<u>58,099</u>	<u>38,099</u>
Financial assets available to meet cash needs for general expenditures that is without donor or other restrictions limiting their use within one year	<u>\$ 333,518</u>	<u>\$ 179,507</u>

The Organization receives significant contributions, some of which are restricted by donors to fund specific projects. Such restricted funds are tracked for use for the identified project. Restricted contributions of \$1,081,608 and \$588,010 were received and included in financial assets for the years ended June 30, 2020 and 2019, respectively.

The Organization manages its liquidity and reserves adhering to the following principles:

- operating within a prudent range of financial soundness and stability
- incurring unbudgeted costs only when such costs are funded
- maintaining adequate liquid assets to fund near-term operating needs

NAMI METRO-SUBURBAN, INC.
SCHEDULE OF REVENUES AND EXPENSES WITHOUT DONOR RESTRICTIONS
FOR THE YEAR ENDED JUNE 30, 2020

	Program Services			Supporting Services		Total
	Drop-In Center	Living Room	Education and Advocacy	Management and General	Fundraising	
REVENUES:						
Grants -						
IDHS	\$ 84,449	\$ -	\$ 58,987	\$ -	\$ -	\$ 143,436
Oak Park CMHB	62,309	-	47,238	-	-	109,547
Proviso Township MHB	23,437	93,750	22,604	-	2,000	141,791
CDBG - Village of Oak Park	11,598	-	-	-	-	11,598
Lyons Township MHC	-	-	25,000	-	-	25,000
Berwyn MHB	15,000	-	5,000	-	-	20,000
River Forest Township MHC	-	-	13,250	-	-	13,250
Riverside Township MHB	-	-	31,000	-	-	31,000
Foundation grants	42,718	393,500	134,705	10,354	33,306	614,583
Special events	-	-	-	-	2,350	2,350
Contributions	0	-	-	200	60,755	60,955
In-kind donations	29,400	-	13,290	11,115	-	53,805
Memberships	-	-	-	-	403	403
Program fees	-	-	52,995	-	82	53,077
Grant under CARES Act	10,095	4,799	29,869	3,672	12,910	61,345
Interest income	-	-	-	112	-	112
Total revenues	<u>279,006</u>	<u>492,049</u>	<u>433,938</u>	<u>25,453</u>	<u>111,806</u>	<u>1,342,252</u>
EXPENSES:						
Compensation -						
Management wages	24,991	60,217	39,564	12,622	31,002	168,396
Programming wages	124,318	50,852	117,446	41,542	-	334,158
Consumer wages	19,865	151,318	39,904	73	73	211,233
Payroll taxes	16,276	28,458	19,719	7,809	2,381	74,643
Benefits	8,625	14,116	9,699	671	2,675	35,786
Total compensation	<u>194,075</u>	<u>304,961</u>	<u>226,332</u>	<u>62,717</u>	<u>36,131</u>	<u>824,216</u>

NAMI METRO-SUBURBAN, INC.
SCHEDULE OF REVENUES AND EXPENSES WITHOUT DONOR RESTRICTIONS
FOR THE YEAR ENDED JUNE 30, 2020

	Program Services			Supporting Services		Total
	Drop-In Center	Living Room	Education and Advocacy	Management and General	Fundraising	
EXPENSES: (Continued)						
Other expenses -						
Contractual services	\$23,910	\$64,004	\$78,566	\$36,162	\$1,669	\$ 204,311
Equipment	5,663	4,914	3,179	29	144	13,929
Insurance	1,580	2,242	1,681	63	71	5,637
Membership dues	-	141	-	4	418	563
Occupancy costs	27,740	73,777	37,620	2,347	2,347	143,831
Office supplies	3,611	5,737	4,934	763	592	15,637
Postage	286	252	111	28	373	1,050
Printing	465	1,523	838	54	90	2,970
Program supplies	3,691	2,323	22,395	21	95	28,525
Public information	722	6,299	3,067	43	411	10,542
Special event expense	-	-	-	-	14,609	14,609
Telecommunications	1,859	4,251	3,718	136	136	10,100
Transportation	2,825	2,333	1,726	217	378	7,479
Total other expenses	72,352	167,796	157,835	39,867	21,333	459,183
Total expenses	266,427	472,757	384,167	102,584	57,464	1,283,399
Change in net assets	\$ 12,579	\$ 19,292	\$ 49,771	\$ (77,131)	\$ 54,342	\$ 58,853

NAMI METRO-SUBURBAN, INC.
SCHEDULE OF REVENUES AND EXPENSES
FOR PROVISIO MENTAL HEALTH COMMISSION
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Drop-In Center</u>	<u>Education and Advocacy</u>	<u>Living Room</u>	<u>Total</u>
Revenues	<u>\$ 23,437</u>	<u>\$ 22,604</u>	<u>\$ 93,750</u>	<u>\$ 139,791</u>
Expenses:				
Salaries and benefits	20,937	20,104	91,014	132,055
Program supplies	-	-	539	539
Contractual services	-	-	737	737
Public information	-	-	844	844
Travel	-	-	54	54
Furniture, equipment, software	-	-	562	562
Occupancy	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>5,000</u>
Total expenses	<u>23,437</u>	<u>22,604</u>	<u>93,750</u>	<u>139,791</u>
Change in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NAMI METRO-SUBURBAN, INC.
SCHEDULE OF REVENUES AND EXPENSES
FOR COMMUNITY MENTAL HEALTH BOARD OF OAK PARK
FOR THE YEAR ENDED JUNE 30, 2020

	<u>Drop-In Center</u>	<u>Education and Advocacy</u>	<u>Total</u>
Revenues:			
Community Mental Health Board of Oak Park Township:			
Drop-In Center	\$ 62,309	\$ -	\$ 62,309
Education		47,238	47,238
Illinois DHS - IPS	84,449	58,987	143,436
Proviso Township MHB	23,437	22,604	46,041
Village of Oak Park - CDBG	11,598	-	11,598
Berwyn MHB	15,000	5,000	20,000
Lyons township MHC	-	25,000	25,000
River Forest Township MHC	-	13,250	13,250
Riverside Township MHC	-	31,000	31,000
Foundation grants	42,718	134,705	177,423
PPP funding	10,095	29,869	39,964
In-kind donations	29,400	13,290	42,690
Program fees	-	52,995	52,995
	<u>279,006</u>	<u>433,938</u>	<u>712,944</u>
Expenses:			
Compensation	194,075	226,332	420,407
Other direct program expenses	<u>72,352</u>	<u>157,835</u>	<u>230,187</u>
Total direct program expenses	266,427	384,167	650,594
Indirect program expenses	<u>22,019</u>	<u>31,639</u>	<u>53,658</u>
Total expenses	<u>288,446</u>	<u>415,806</u>	<u>704,252</u>
Change in net assets	<u>\$ (9,440)</u>	<u>\$ 18,132</u>	<u>\$ 8,692</u>