

Tentative & Preliminary (Revised 10/22/21)

NAMI METRO-SUBURBAN, INC.

**FINANCIAL STATEMENTS
AS OF JUNE 30, 2021 AND 2020**

TOGETHER WITH AUDITOR'S REPORT

Tentative & Preliminary (Revised 10/22/21)

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, 2021 and 2020, 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 and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform 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.

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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, 2021 and 2020, 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated DATE on our consideration of the NAMI Metro-Suburban, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

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
[DATE]

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INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of NAMI Metro-Suburban, Inc (the Organization) which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements and have issued our report thereon DATE.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Independent Auditor's Report on Internal Control
Over Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards*

To the Board of Directors of
NAMI Metro-Suburban, Inc.
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Compliance and Other Matters

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

Purpose of this Report

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

DUGAN & LOPATKA

Warrenville, Illinois
DATE

Tentative & Preliminary (Revised 10/22/21) EXHIBIT 1

NAMI METRO-SUBURBAN, INC. STATEMENT OF FINANCIAL POSITION JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
 <u>A S S E T S</u> 		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 596,735	\$ 889,828
Grants receivable	243,083	62,552
Program fees receivable	21,091	10,564
Miscellaneous receivables	22,096	4,699
Other assets	42,963	16,829
Total current assets	925,968	984,472
PROPERTY AND EQUIPMENT, net	<u>6,258</u>	<u>-</u>
Total assets	<u>\$ 932,226</u>	<u>\$ 984,472</u>
 <u>LIABILITIES AND NET ASSETS</u> 		
LIABILITIES:		
Accounts payable	\$ 25,642	\$ 16,055
Accrued expenses	71,939	37,313
Deferred revenue	-	19,037
Refundable advance	57,848	83,355
Total liabilities	<u>155,429</u>	<u>155,760</u>
COMMITMENTS		
NET ASSETS:		
Without donor restrictions - Undesignated	277,475	194,587
- Board designated	88,099	58,099
With donor restrictions	<u>411,223</u>	<u>576,026</u>
Total net assets	<u>776,797</u>	<u>828,712</u>
Total liabilities and net assets	<u>\$ 932,226</u>	<u>\$ 984,472</u>

The accompanying notes are an integral part of this statement.

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EXHIBIT 2

NAMI METRO-SUBURBAN, INC.
STATEMENT OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021			2020		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
PUBLIC SUPPORT AND REVENUE:						
Grants	\$ 1,296,984	\$ 537,820	\$ 1,834,804	\$ 495,622	\$ 1,081,608	\$ 1,577,230
Grant under CARES Act	83,355	-	83,355	61,345	-	61,345
Program services fees	56,543	-	56,543	53,077	-	53,077
Special events	38,463	-	38,463	2,350	-	2,350
Contributions	149,421	-	149,421	114,760	-	114,760
Other income	2,215	-	2,215	515	-	515
Net assets released from restrictions	702,623	(702,623)	-	614,583	(614,583)	-
Total public support and revenue	<u>2,329,604</u>	<u>(164,803)</u>	<u>2,164,801</u>	<u>1,342,252</u>	<u>467,025</u>	<u>1,809,277</u>
EXPENSES:						
Program services	1,888,894	-	1,888,894	1,123,351	-	1,123,351
Management and general	256,547	-	256,547	102,584	-	102,584
Fundraising	71,275	-	71,275	57,464	-	57,464
Total expenses	<u>2,216,716</u>	<u>-</u>	<u>2,216,716</u>	<u>1,283,399</u>	<u>-</u>	<u>1,283,399</u>
Change in net assets	112,888	(164,803)	(51,915)	58,853	467,025	525,878
NET ASSETS, beginning 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>
NET ASSETS, end of year	<u>\$ 365,574</u>	<u>\$ 411,223</u>	<u>\$ 776,797</u>	<u>\$ 252,686</u>	<u>\$ 576,026</u>	<u>\$ 828,712</u>

The accompanying notes are an integral part of this statement.

Tentative & Preliminary (Revised 10/22/21) EXHIBIT 3

NAMI METRO-SUBURBAN, INC. STATEMENT OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (51,915)	\$ 525,878
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
(Increase) decrease in grants receivable	(180,531)	6,811
(Increase) decrease in program fees receivable	(10,527)	2,936
(Decrease) in miscellaneous receivables	(17,397)	(4,699)
(Increase) decrease in other assets	(26,134)	1,322
Increase in accounts payable	9,587	2,816
Increase in accrued expenses	34,626	8,628
Increase (decrease) in deferred revenue	(19,037)	19,037
Increase (decrease) in refundable advance	(25,507)	83,355
Net cash provided by (used in) operating activities	(286,835)	646,084
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of equipment	(6,258)	-
NET CHANGE IN CASH AND CASH EQUIVALENTS	(293,093)	646,084
CASH AND CASH EQUIVALENTS, beginning of year	889,828	243,744
CASH AND CASH EQUIVALENTS, end of year	\$ 596,735	\$ 889,828

The accompanying notes are an integral part of this statement.

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EXHIBIT 4

NAMI METRO-SUBURBAN, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

	2021				2020			
	Program Services	Management and General	Fundraising	Total	Program Services	Management and General	Fundraising	Total
Salaries	\$ 904,224	\$ 155,449	\$ 35,916	\$ 1,095,589	\$ 628,475	\$ 54,237	\$ 31,075	\$ 713,787
Payroll taxes	85,992	14,646	3,405	104,043	64,453	7,809	2,381	74,643
Benefits	35,830	5,733	1,159	42,722	32,440	671	2,675	35,786
Contractual services	315,942	55,310	9,428	380,680	166,480	36,162	1,669	204,311
Equipment	61,233	3,036	5,130	69,399	13,756	29	144	13,929
Insurance	8,001	1,629	351	9,981	5,503	63	71	5,637
Membership dues	-	1,040	1,160	2,200	141	4	418	563
Occupancy costs	173,125	2,031	2,496	177,652	139,137	2,347	2,347	143,831
Office supplies	24,175	9,931	971	35,077	13,587	763	592	14,942
Postage	1,652	337	159	2,148	649	28	373	1,050
Printing	-	-	-	-	2,826	54	90	2,970
Program supplies	35,399	132	151	35,682	28,409	21	95	28,525
Public information	218,924	602	705	220,231	10,088	43	411	10,542
Professional fees	9,483	6,015	210	15,708	695	-	-	695
Special events	-	-	9,830	9,830	-	-	14,609	14,609
Telecommunications	13,193	656	204	14,053	9,828	136	136	10,100
Transportation	1,721	-	-	1,721	6,884	217	378	7,479
Total functional expenses	\$ 1,888,894	\$ 256,547	\$ 71,275	\$ 2,216,716	\$ 1,123,351	\$ 102,584	\$ 57,464	\$ 1,283,399

The accompanying notes are an integral part of this statement.

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NAMI METRO-SUBURBAN, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021 AND 2020

(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 [DATE] 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.

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(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, 2021 and 2020. 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 2018. 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.

Receivables -

Receivables 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, 2021 and 2020.

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(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 \$5,000. 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.

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(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.

(2) LEASES AND COMMITMENTS:

The Organization leases office facilities under operating lease agreements. The Organization also has three other leases with third parties that expire in January, 2022, February 2022 and June, 2022. Annual rent expense for the years ended June 30, 2021 and 2020 was \$152,096 and \$129,240, respectively.

The future minimum rental commitments are as follows:

2022	\$ 114,440
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(3) NET ASSETS:

Board designated net assets are as follows:

	<u>2021</u>	<u>2020</u>
Operating reserve	<u>\$ 88,099</u>	<u>\$ 58,099</u>

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

	<u>2021</u>	<u>2020</u>
Education	\$ 8,316	\$ 118,500
Living Room	301,318	345,000
Drop-In Center	19,901	22,318
COVID-19 relief	-	6,218
Time-restricted	<u>81,688</u>	<u>83,990</u>
	<u>\$ 411,223</u>	<u>\$ 576,026</u>

(4) CONCENTRATIONS:

For the year ended June 30, 2021, the Organization received grants from one governmental agency that comprised approximately 44% of the total public support and revenue.

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.

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(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.

The Organization has also received funds from other grantors for which the conditions have not been met.

Refundable advances are as follows:

	<u>2021</u>	<u>2020</u>
PPP funds	\$ -	\$ 83,355
Living room funds	42,848	-
Time-restricted	<u>15,000</u>	<u>-</u>
	<u>\$ 57,848</u>	<u>\$ 83,355</u>

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(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>2021</u>	<u>2020</u>
Financial assets:		
Cash	\$ 596,735	\$ 889,828
Program fees receivable	21,091	10,564
Grants receivable	243,083	62,552
Miscellaneous receivables	<u>22,096</u>	<u>4,699</u>
Total financial assets	<u>883,005</u>	<u>967,643</u>
Less: Donor imposed restrictions	<u>411,223</u>	<u>576,026</u>
Net financial assets after donor-imposed restrictions	471,782	391,617
Internal designations - Board designated funds	<u>58,099</u>	<u>58,099</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>\$ 413,683</u>	<u>\$ 333,518</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 \$537,820 and \$1,081,608 were received and included in financial assets for the years ended June 30, 2021 and 2020, 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.

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NAMI METRO-SUBURBAN, INC.
SCHEDULE OF REVENUES AND EXPENSES WITHOUT DONOR RESTRICTIONS
FOR THE YEAR ENDED JUNE 30, 2021

	Program Services			Supporting Services		Total
	Drop-In Center	Living Room	Education and Advocacy	Management and General	Fundraising	
REVENUES:						
Grants -						
IDHS	\$ 111,715	\$ 439,634	\$ 405,285	\$ -	\$ -	\$ 956,634
Oak Park CMHB	48,100	-	68,250	-	-	116,350
Proviso Township MHB	25,000	100,000	25,000	-	-	150,000
Oak Park CMHB Infrastructure	-	-	3,000	-	-	3,000
CDBG - Village of Oak Park	11,000	-	-	-	-	11,000
Lyons Township MHC	-	-	25,000	-	-	25,000
Berwyn MHB	15,000	-	5,000	-	-	20,000
River Forest Township MHC	-	-	-	-	-	-
Riverside Township MHB	-	-	15,000	-	-	15,000
Foundation grants	86,453	385,113	156,722	-	74,335	702,623
Special events	-	-	-	-	38,463	38,463
Contributions	210	100	5	-	58,326	58,641
In-kind donations	71,468	2,925	2,857	5,610	7,920	90,780
Memberships	-	-	-	281	1,679	1,960
Program fees	-	-	56,543	-	-	56,543
Grant under CARES Act	8,654	45,634	18,077	-	10,990	83,355
Interest income	-	-	-	255	-	255
Total revenues	377,600	973,406	780,739	6,146	191,713	2,329,604
EXPENSES:						
Compensation -						
Management wages	21,378	30,983	25,938	154,385	35,898	268,582
Programming wages	157,944	201,735	157,512	513	18	517,722
Consumer wages	21,695	244,361	42,678	551	-	309,285
Payroll taxes	19,143	45,231	21,618	14,646	3,405	104,043
Benefits	7,884	19,125	8,821	5,733	1,159	42,722
Total compensation	228,044	541,435	256,567	175,828	40,480	1,242,354

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NAMI METRO-SUBURBAN, INC.
SCHEDULE OF REVENUES AND EXPENSES WITHOUT DONOR RESTRICTIONS
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Program Services</u>			<u>Supporting Services</u>		<u>Total</u>
	<u>Drop-In Center</u>	<u>Living Room</u>	<u>Education and Advocacy</u>	<u>Management and General</u>	<u>Fundraising</u>	
EXPENSES: (Continued)						
Other expenses -						
Contractual services	\$ 64,038	\$ 60,748	\$ 191,156	\$ 55,310	\$ 9,428	\$ 380,680
Equipment	4,029	47,588	9,616	3,036	5,130	69,399
Insurance	1,890	4,172	1,939	1,629	351	9,981
Membership dues	-	-	-	1,040	1,160	2,200
Occupancy costs	28,145	107,479	37,501	2,031	2,496	177,652
Office supplies	4,110	16,052	4,013	9,931	971	35,077
Postage	118	1,391	143	337	159	2,148
Printing	-	-	-	-	-	-
Program supplies	3,528	1,842	30,029	132	151	35,682
Public information	1,110	62,773	155,041	602	705	220,231
Professional fees	1,434	5,787	2,262	6,015	210	15,708
Special event expense	-	-	-	-	9,830	9,830
Telecommunications	2,497	6,173	4,523	656	204	14,053
Transportation	65	1,656	-	-	-	1,721
Total other expenses	<u>110,964</u>	<u>315,661</u>	<u>436,223</u>	<u>80,719</u>	<u>30,795</u>	<u>974,362</u>
Total expenses	<u>339,008</u>	<u>857,096</u>	<u>692,790</u>	<u>256,547</u>	<u>71,275</u>	<u>2,216,716</u>
Change in net assets	<u>\$ 38,592</u>	<u>\$ 116,310</u>	<u>\$ 87,949</u>	<u>\$ (250,401)</u>	<u>\$ 120,438</u>	<u>\$ 112,888</u>

Tentative & Preliminary (Revised 10/22/21) Schedule 2

NAMI METRO-SUBURBAN, INC.
SCHEDULE OF REVENUES AND EXPENSES
FOR PROVISIO MENTAL HEALTH COMMISSION
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Drop-In Center</u>	<u>Education and Advocacy</u>	<u>Living Room</u>	<u>Total</u>
Revenues	\$ 25,000	\$ 25,000	\$ 100,000	\$ 150,000
Expenses:				
Salaries and benefits	22,500	22,500	84,877	129,877
Program supplies	-	-	645	645
Contractual services	-	-	-	-
Public information	-	-	1,324	1,324
Travel	-	-	180	180
Furniture, equipment, software	-	-	-	-
Insurance	-	-	1,204	1,204
Occupancy	2,500	2,500	-	5,000
Indirect costs	-	-	11,770	11,770
Total expenses	<u>25,000</u>	<u>25,000</u>	<u>100,000</u>	<u>150,000</u>
Change in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Tentative & Preliminary (Revised 10/22/21)

Schedule 3

NAMI METRO-SUBURBAN, INC.
SCHEDULE OF REVENUES AND EXPENSES
FOR COMMUNITY MENTAL HEALTH BOARD OF OAK PARK
FOR THE YEAR ENDED JUNE 30, 2021

	Drop-In Center	Education and Advocacy	Total
Revenues:			
Community Mental Health Board of Oak Park Township:			
Drop-In Center	\$ 48,100	\$ -	\$ 48,100
Education		68,250	68,250
Infrastructure		3,000	3,000
Illinois DHS	111,715	405,285	517,000
Proviso Township MHB	25,000	25,000	50,000
Village of Oak Park - CDBG	11,000	-	11,000
Berwyn MHB	15,000	5,000	20,000
Lyons township MHC	-	25,000	25,000
River Forest Township MHC	-	15,000	15,000
Foundation grants	86,663	156,727	243,390
PPP funding	8,654	18,077	26,731
In-kind donations	71,468	2,857	74,325
Program fees	-	56,543	56,543
	<u>377,600</u>	<u>780,739</u>	<u>1,158,339</u>
Expenses:			
Compensation	228,044	256,567	484,611
Other direct program expenses	110,964	436,223	547,187
	<u>339,008</u>	<u>692,790</u>	<u>1,031,798</u>
Total direct program expenses			
Indirect program expenses	38,592	87,949	126,541
	<u>38,592</u>	<u>87,949</u>	<u>126,541</u>
Total expenses	<u>377,600</u>	<u>780,739</u>	<u>1,158,339</u>
Change in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>