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## **NAMI - Eastside**

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Financial Statements and  
Independent Auditor's Report  
December 31, 2023 and 2022



# NAMI - Eastside

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
NAMI - Eastside  
Redmond, Washington

### **Opinion**

We have audited the financial statements of NAMI - Eastside, which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of NAMI - Eastside as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of NAMI - Eastside and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about NAMI - Eastside's ability to continue as a going concern for one year after the date that the financial statements are issued.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of NAMI - Eastside's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about NAMI - Eastside's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

*Petersen CPAs + Advisors, PLLC*

September 17, 2024

**NAMI - Eastside**  
**Statements of Financial Position**  
**December 31, 2023 and 2022**

|   | 2023       | 2022       |
|---|------------|------------|
| <b>Assets</b>                                     |            |            |
| <b>Current Assets:</b>                            |            |            |
| Cash  | \$ 48,415  | \$ 219,465 |
| Accounts receivable                               | 113,557    | 99,544     |
| Prepaid expense                                   | 19,876     | 14,768     |
| Total current assets                              | 181,848    | 333,777    |
| <b>Property and Equipment:</b>                    |            |            |
| Office equipment                                  | 27,050     | 15,880     |
| Less: accumulated depreciation                    | (12,385)   | (8,379)    |
| Total property and equipment                      | 14,665     | 7,501      |
| <b>Other Assets:</b>                              |            |            |
| Restricted cash                                   | 30,000     | 64,131     |
| Operating lease right-of-use asset                | 36,470     | 51,368     |
| Total other assets                                | 66,470     | 115,499    |
| Total Assets                                      | \$ 262,983 | \$ 456,777 |
| <b>Liabilities and Net Assets</b>                 |            |            |
| <b>Current Liabilities:</b>                       |            |            |
| Accounts payable                                  | \$ 4,700   | \$ 9,849   |
| Accrued liabilities                               | 20,090     | 19,143     |
| Operation lease liability, current portion        | 15,960     | 15,960     |
| Total current liabilities                         | 40,750     | 44,952     |
| <b>Long Term Liabilities:</b>                     |            |            |
| Operation lease liability, net of current portion | 20,510     | 35,408     |
| Total long term liabilities                       | 20,510     | 35,408     |
| <b>Net Assets:</b>                                |            |            |
| Net assets without donor restrictions             | 171,723    | 312,286    |
| Net assets with donor restrictions                | 30,000     | 64,131     |
| Total net assets                                  | 201,723    | 376,417    |
| Total Liabilities and Net Assets                  | \$ 262,983 | \$ 456,777 |

See accompanying notes to financial statements.

**NAMI - Eastside**  
**Statement of Activities and Changes in Net Assets**  
**Year Ended December 31, 2023**

|  | Without<br>Donor<br>Restrictions | With Donor<br>Restrictions | Total      |
|--|----------------------------------|----------------------------|------------|
| <b>Revenue and Support:</b>  |                                  |                            |            |
| Contributions  | 172,644                          | \$ -                       | \$ 172,644 |
| Grants from government agencies                                    | 294,669                          | -                          | 294,669    |
| Affiliate revenue  | 42,143                           | -                          | 42,143     |
| In Kind contributions  | 19,200                           | -                          | 19,200     |
| Special events:  |                                  |                            |            |
| Special events revenue less \$9,740<br>of direct benefit to donors | 19,549                           | -                          | 19,549     |
| Other income   | 372                              | -                          | 372        |
| Interest and dividend income                                       | 14                               | -                          | 14         |
| Net assets released from restrictions                              | 34,131                           | (34,131)                   | -          |
| Total revenue and support  | 582,722                          | (34,131)                   | 548,591    |
| <b>Expenses:</b>   |                                  |                            |            |
| Program services   | 604,399                          | -                          | 604,399    |
| Management and general   | 94,188                           | -                          | 94,188     |
| Fundraising  | 24,698                           | -                          | 24,698     |
| Total expense  | 723,285                          | -                          | 723,285    |
| <b>Changes in Net Assets</b>                                       | (140,563)                        | (34,131)                   | (174,694)  |
| <b>Net Assets, Beginning of Year</b>                               | 312,286                          | 64,131                     | 376,417    |
| <b>Net Assets, End of Year</b>                                     | \$ 171,723                       | \$ 30,000                  | \$ 201,723 |

See accompanying notes to financial statements.

**NAMI - Eastside**  
**Statement of Activities and Changes in Net Assets**  
**Year Ended December 31, 2022**

|   | Without<br>Donor<br>Restrictions | With Donor<br>Restrictions | Total      |
|---|----------------------------------|----------------------------|------------|
| <b>Revenue and Support:</b>   |                                  |                            |            |
| Contributions   | 222,811                          | \$ 25,000                  | \$ 247,811 |
| Grants from government agencies                                     | 189,926                          | -                          | 189,926    |
| Affiliate revenue   | 58,904                           | -                          | 58,904     |
| In Kind contributions   | 1,028                            | -                          | 1,028      |
| Special events:   |                                  |                            |            |
| Special events revenue less \$10,829<br>of direct benefit to donors | 57,985                           | -                          | 57,985     |
| Program income  | 52                               | -                          | 52         |
| Other income  | 1,425                            | -                          | 1,425      |
| Interest and dividend income  | 18                               | -                          | 18         |
| Net assets released from restrictions                               | 18,012                           | (18,012)                   | -          |
| Total revenue and support   | 550,161                          | 6,988                      | 557,149    |
| <b>Expenses:</b>  |                                  |                            |            |
| Program services  | 464,614                          | -                          | 464,614    |
| Management and general  | 47,791                           | -                          | 47,791     |
| Fundraising   | 41,110                           | -                          | 41,110     |
| Total expense   | 553,515                          | -                          | 553,515    |
| <b>Changes in Net Assets</b>  | (3,354)                          | 6,988                      | 3,634      |
| <b>Net Assets, Beginning of Year</b>                                | 315,640                          | 57,143                     | 372,783    |
| <b>Net Assets, End of Year</b>                                      | \$ 312,286                       | \$ 64,131                  | \$ 376,417 |

See accompanying notes to financial statements.

**NAMI - Eastside**  
**Statement of Functional Expenses**  
**Year Ended December 31, 2023**

|  | Program Services |                          |                   |                   |                   | Support Services       |                  |                   |
|--|------------------|--------------------------|-------------------|-------------------|-------------------|------------------------|------------------|-------------------|
|  | Family Programs  | Connections Peer Support | Youth Activities  | Other Programs    | Total Programs    | Management and General | Fundraising      | Total             |
| Salaries and wages                       | \$ 24,420        | \$ 20,350                | \$ 179,080        | \$ 146,520        | \$ 370,370        | \$ 32,560              | \$ 4,070         | \$ 407,000        |
| Payroll tax                              | 2,374            | 1,978                    | 17,409            | 14,244            | 36,005            | 3,165                  | 396              | 39,566            |
| Employee benefits                        | 1,751            | 1,459                    | 13,421            | 11,087            | 27,718            | 1,459                  | -                | 29,177            |
| Professional services                    | 4,359            | 3,268                    | 28,331            | 38,139            | 74,097            | 23,973                 | 10,897           | 108,967           |
| Supplies                                 | 19               | 13                       | 123               | 104               | 259               | 65                     | -                | 324               |
| Telephone                                | 291              | 194                      | 1,842             | 1,551             | 3,878             | 970                    | -                | 4,848             |
| Postage & shipping                       | 26               | 17                       | 163               | 137               | 343               | 86                     | -                | 429               |
| Information technology                   | 145              | 97                       | 920               | 775               | 1,937             | 484                    | -                | 2,421             |
| Grants to other organizations            | -                | -                        | -                 | 504               | 504               | -                      | -                | 504               |
| Printing and copying                     | -                | -                        | 138               | 1,473             | 1,611             | 552                    | 2,439            | 4,602             |
| Dues and subscriptions                   | 1,068            | 712                      | 6,761             | 5,694             | 14,235            | 3,559                  | -                | 17,794            |
| Occupancy                                | 435              | 290                      | 2,756             | 2,321             | 5,802             | 1,451                  | -                | 7,253             |
| Repairs and maintenance                  | 414              | 276                      | 2,622             | 2,208             | 5,520             | 1,380                  | -                | 6,900             |
| Travel                                   | 1                | 1                        | 6                 | 5                 | 13                | 3                      | 65               | 81                |
| Taxes, licenses, fees                    | -                | -                        | -                 | -                 | -                 | 65                     | -                | 65                |
| Conference, conventions,<br>and meetings | 38               | 26                       | 243               | 205               | 512               | 128                    | -                | 640               |
| Program expense                          | 2,618            | 1,904                    | 7,855             | 11,426            | 23,803            | -                      | -                | 23,803            |
| Fundraising expense                      | -                | -                        | -                 | -                 | -                 | -                      | 6,802            | 6,802             |
| Insurance                                | 310              | 207                      | 1,966             | 1,656             | 4,139             | 1,035                  | -                | 5,174             |
| Staff development                        | 27               | 18                       | 201               | 558               | 804               | 110                    | -                | 914               |
| Bank fees                                | 127              | 84                       | 802               | 675               | 1,688             | 422                    | -                | 2,110             |
| Advertising                              | 57               | 29                       | 2,151             | 430               | 2,667             | 172                    | 29               | 2,868             |
| Miscellaneous expense                    | 261              | 130                      | 10,295            | 1,433             | 12,119            | 911                    | -                | 13,030            |
| In Kind contributions                    | -                | -                        | -                 | -                 | -                 | 15,541                 | -                | 15,541            |
| Depreciation expense                     | 240              | 160                      | 1,522             | 1,302             | 3,224             | 782                    | -                | 4,006             |
| Lease expense                            | 986              | 658                      | 6,247             | 5,260             | 13,151            | 3,288                  | -                | 16,439            |
| Bad debt expense                         | -                | -                        | -                 | -                 | -                 | 2,027                  | -                | 2,027             |
| <b>Total expenses</b>                    | <b>\$ 39,967</b> | <b>\$ 31,871</b>         | <b>\$ 284,854</b> | <b>\$ 247,707</b> | <b>\$ 604,399</b> | <b>\$ 94,188</b>       | <b>\$ 24,698</b> | <b>\$ 723,285</b> |

*See accompanying notes to financial statements.*

**NAMI - Eastside**  
**Statement of Functional Expenses**  
**Year Ended December 31, 2022**

|  | Program Services   |                             |                   |                   |                   | Support Services          |                  |                   |
|--|--------------------|-----------------------------|-------------------|-------------------|-------------------|---------------------------|------------------|-------------------|
|  | Family<br>Programs | Connections<br>Peer Support | Youth Activities  | Other Programs    | Total Programs    | Management<br>and General | Fundraising      | Total             |
| Salaries and wages                       | \$ 21,613          | \$ 16,331                   | \$ 153,612        | \$ 128,580        | \$ 320,136        | \$ 28,399                 | \$ 3,387         | \$ 351,922        |
| Payroll tax                              | 2,372              | 1,793                       | 16,865            | 14,118            | 35,148            | 3,042                     | 501              | 38,691            |
| Employee benefits                        | 1,027              | 786                         | 7,360             | 6,166             | 15,339            | 835                       | -                | 16,174            |
| Professional services                    | 955                | 682                         | 6,548             | 5,456             | 13,641            | 3,410                     | 13,224           | 30,275            |
| Supplies                                 | 88                 | 63                          | 605               | 504               | 1,260             | 315                       | -                | 1,575             |
| Telephone                                | 229                | 164                         | 1,573             | 1,311             | 3,277             | 819                       | -                | 4,096             |
| Postage & shipping                       | 30                 | 21                          | 204               | 170               | 425               | 106                       | -                | 531               |
| Information technology                   | 468                | 334                         | 3,209             | 2,674             | 6,685             | 1,671                     | -                | 8,356             |
| Grants to other organizations            | -                  | -                           | -                 | 1,250             | 1,250             | -                         | -                | 1,250             |
| Dues and subscriptions                   | 416                | 297                         | 2,962             | 2,377             | 6,052             | 1,486                     | -                | 7,538             |
| Occupancy                                | 1,175              | 839                         | 8,055             | 6,712             | 16,781            | 4,195                     | -                | 20,976            |
| Repairs and maintenance                  | 40                 | 29                          | 277               | 231               | 577               | 144                       | -                | 721               |
| Travel                                   | 31                 | 22                          | 215               | 180               | 448               | 112                       | 2,500            | 3,060             |
| Conference, conventions,<br>and meetings | 50                 | 36                          | 341               | 284               | 711               | 178                       | -                | 889               |
| Program expense                          | 2,103              | 1,640                       | 6,516             | 9,544             | 19,803            | -                         | -                | 19,803            |
| Fundraising expense                      | -                  | -                           | -                 | -                 | -                 | -                         | 21,483           | 21,483            |
| Insurance                                | 239                | 171                         | 1,641             | 1,367             | 3,418             | 855                       | -                | 4,273             |
| Staff development                        | 135                | 96                          | 923               | 2,527             | 3,681             | 481                       | -                | 4,162             |
| Bank fees                                | 209                | 150                         | 1,435             | 1,196             | 2,990             | 748                       | -                | 3,738             |
| Advertising                              | 68                 | 49                          | 3,306             | 640               | 4,063             | 244                       | 15               | 4,322             |
| Depreciation expense                     | 41                 | 29                          | 278               | 232               | 580               | 145                       | -                | 725               |
| Miscellaneous expense                    | 170                | 121                         | 7,088             | 970               | 8,349             | 606                       | -                | 8,955             |
| <b>Total expenses</b>                    | <b>\$ 31,459</b>   | <b>\$ 23,653</b>            | <b>\$ 223,013</b> | <b>\$ 186,489</b> | <b>\$ 464,614</b> | <b>\$ 47,791</b>          | <b>\$ 41,110</b> | <b>\$ 553,515</b> |

*See accompanying notes to financial statements.*

**NAMI - Eastside**  
**Statements of Cash Flows**  
**Years Ended December 31, 2023 and 2022**

|   | 2023       | 2022       |
|---|------------|------------|
| <b><i>Cash Flows From Operating Activities</i></b>                        |            |            |
| Cash received from grantors and the public                                | \$ 534,564 | 471,348    |
| Cash paid to suppliers, employees, and awards                             | (728,589)  | (541,319)  |
| Interest received   | 14         | 18         |
| Net cash used by operating activities                                     | (194,011)  | (69,953)   |
| <b><i>Cash Flows From Investing Activities:</i></b>                       |            |            |
| Purchase of equipment   | (11,170)   | (8,226)    |
| Net cash used by investing activities                                     | (11,170)   | (8,226)    |
| <b><i>Net Decrease in Cash and Restricted Cash</i></b>                    | (205,181)  | (78,179)   |
| <b><i>Cash and Restricted Cash, Beginning of the Year</i></b>             | 283,596    | 361,775    |
| <b><i>Cash and Restricted Cash, End of the Year</i></b>                   | \$ 78,415  | \$ 283,596 |
| <br><b>Cash and Restricted Cash Consist of the Following:</b>             |            |            |
| Cash  | \$ 48,415  | \$ 219,465 |
| Restricted cash   | 30,000     | 64,131     |
| Total cash and restricted cash  | \$ 78,415  | \$ 283,596 |
| <br><b><i>Supplemental Disclosure of Non-Cash Operating Activity:</i></b> |            |            |
| Right of Use Asset and Lease Liability                                    |            |            |
| Recognized on Adoption of Lease Standard                                  | \$ -       | \$ 56,522  |

***Non-Cash Operating Activities***

During the years ended December 31, 2023 and 2022, the Organization recorded amortization expense related to the operating right-of-use asset of \$16,439 (including \$1,541 of accrued interest) and \$5,154, respectively.

**NAMI - Eastside**  
**Notes to Financial Statements**  
**December 31, 2023 and 2022**

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***Note 1 – Organization and Summary of Significant Accounting Policies:***

***Organization:***

NAMI - Eastside (the Organization), was formed in 2001 as a Washington nonprofit corporation. The mission of NAMI-Eastside is to provide advocacy, education, support, and public awareness so that people impacted by mental illness and mental health conditions can lead healthy and productive lives.

***Summary of Significant Accounting Policies:***

*Cash* – Cash consists of checking and savings accounts. For the purposes of the statements of cash flows, the Organization considers all highly-liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

*Concentrations of Credit Risk* – The Organization maintains cash balances in financial institutions that at times during the year may exceed the federally insured limits. Management does not believe there is significant risk associated with amounts maintained in financial institutions.

*Basis of Presentation* – The financial statements of the Organization have been prepared on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded as earned and expenses are recorded at the time liabilities are incurred. The Organization reports 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.

*Net Assets Without Donor Restrictions* – Net assets that are not subject to or no longer subject to donor-imposed stipulations.

*Net Assets With Donor Restrictions* – Net assets whose use is limited by donor-imposed time and/or purpose restrictions.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor restrictions on the net assets (i.e. the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

*Accounts Receivable* – Accounts receivable represents billings made for reimbursements of program services under various contracts. At December 31, 2023 and 2022, based on historical experience and review of accounts receivable, management has determined that no allowance is considered necessary.

*Property and Equipment* – Property and equipment are recorded at cost for purchased assets and at fair market value at the time of donation for donated assets. Expenditures for maintenance, repairs, and renewals are charged to expense as incurred, whereas major purchases of long-lived assets and betterments that increase the useful lives of assets are capitalized. The Organization has a capitalization threshold of \$1,000.

**NAMI - Eastside**  
**Notes to Financial Statements**  
**December 31, 2023 and 2022**

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**Note 1 – Organization and Summary of Significant Accounting Policies (continued):**

*Depreciation* – Depreciation is generally taken over the useful service life of the asset using the straight-line method. Asset lives range from 3 to 7 years. Depreciation expense was \$4,006 and \$725 for the years ended December 31, 2023 and 2022, respectively.

*Revenue and Revenue Recognition* – 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 on which they depend have been substantially 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 as revenue 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 statements of financial position. No amounts have been received in advance under the Organization’s federal and state contracts and grants.

The Organization records special events revenue equal to the fair value of direct benefits to donors, and contribution income for the excess received when the event takes place. The Organization recognizes revenue from ticket sales at the time of admission.

*Use of Estimates* – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements as well as the reported amounts of revenue and expenses during the period. Accordingly, actual results could differ from those estimates.

*Functional Expense Allocation* – The Organization allocates its expenses on a functional basis among its various programs. Expenses that can be identified with a specific program are allocated directly according to their natural expenditure classification. Other expenses that are common to several functions are allocated according to an organization approved cost allocation plan.

*Federal Income Tax* – Under provisions of Section 501(c)(3) of the Internal Revenue Code, the Organization is exempt from federal income taxes, except for net income from unrelated business activities. For the years ended December 31, 2023 and 2022, the Organization had no unrelated business activities subject to federal income taxes.

Management evaluated the Organization’s tax positions and concluded that the Organization has taken no uncertain tax positions that require adjustments to the financial statements or that call into question their tax-exempt status.

**NAMI - Eastside**  
**Notes to Financial Statements**  
**December 31, 2023 and 2022**

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**Note 1 – Organization and Summary of Significant Accounting Policies (continued):**

*Recent Accounting Pronouncements* – In June 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2022-02, *Financial Instruments – Credit Losses* (Topic 326) *Troubled Debt Restructuring and Vintage Disclosures*. This standard significantly changed how entities will measure credit losses for most financial assets and certain other instruments that aren't measured at fair value through net income. The most significant change in this standard is a shift from the incurred loss model to the expected loss model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing an entity's exposure to credit risk and the measurement of credit losses. The Organization adopted the standard effective January 1, 2023. The impact of this adoption was not considered material to the financial statements and primarily resulted in new/enhanced disclosures only, as necessary.

*Reclassification* – Certain prior year amounts have been reclassified for consistency with current year presentation. These reclassifications had no effect on the reported results of operations.

*Subsequent Events* – Subsequent events have been evaluated through September 17, 2024, which is the date the financial statements were available to be issued.

**Note 2 – Programs:**

All NAMI-Eastside programs are offered free of charge. NAMI-Eastside depends on donations, grants, and sponsorships to underwrite the cost of trained volunteers and programming.

The Organization's activities include the following significant programs:

*Family Programs:*

LEAP (Listen-Empathize-Agree-Partner) is a workshop provided by Bob Krulish and is based on Dr. Xavier Amador's book "I'm Not Sick, I Don't Need Help". Learn the #1 reason people refuse help ("anosognosia") and how to create trusting relationships that lead to treatment and recovery.

Family-to-Family is an 8-week course for family caregivers of individuals with severe mental illnesses including schizophrenia, bipolar disorder, clinical depression, panic disorder, obsessive-compulsive disorder (OCD), and more. The course discusses the clinical treatment of these illnesses and teaches the knowledge and skills that family members need to cope more effectively.

*Connections Peer Support Groups:*

NAMI-Eastside Family Support Groups are peer-led support groups for any adults (18 years and older) with a loved one or a friend who has experienced symptoms of a mental health condition. Facilitators are trained and certified through a national NAMI training program.

NAMI-Eastside Peer Support Groups are safe and confidential spaces for adults living with mental illness. These groups meet weekly and are led by trained and certified facilitators with lived experience.

NAMI Eastside has developed Spanish-language programs that provide mental health information and foster the creation of support groups for the Latino/Latina community. To carry out this initiative, NAMI Eastside partners with Centro Cultural Mexicano, Entre Hermanos, and other organizations that service the Spanish-speaking community.

**NAMI - Eastside**  
**Notes to Financial Statements**  
**December 31, 2023 and 2022**

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**Note 2 – Programs (continued):**

Youth Activities:

NAMI Ending the Silence (ETS) is an engaging presentation that helps secondary students and school staff learn about the warning signs of mental health conditions and what steps to take if you or a loved one are showing symptoms of a mental illness. NAMI Ending the Silence presentations include a lead presenter who shares an overview on mental health and a young adult with a mental health condition who shares their journey of recovery. In this 90-minute or 50-minute presentation, audience members can ask questions and gain understanding of an often-misunderstood topic. Through dialogue, we can help end stigma and provide secondary students with mental wellness tools to guide them beyond high school.

Youth Ambassador program connects with middle and high school students in East King County to elevate the visibility and importance of mental wellness and support teen mental health clubs and programming.

Meet Little Monster: Managing Big Emotions is a 30-40 minute engaging presentation/group activity geared towards kids ages 5-10. Inspired by a coloring book created by NAMI Washington, Meet Little Monster encourages group participation in conversation focusing on what emotions kids are feeling, what coping skills they might use when they are feeling those emotions, and identifying trusted adults and friends they can talk to when feeling big emotions. This presentation is ideal for both the classroom setting and a library setting where kids can participate alongside their parents.

The Youth Mental Health Conference is an annual conference that brings together youth mental health advocates, organizations, and leaders from around East King County and beyond. The conference has a resource fair featuring our partner organizations serving youth around the community, presentations from some of NAMI Eastside's Youth Ambassador team, and workshops.

Communication & Outreach:

NAMI staff and leaders provide mental health presentations on various topics to community groups, shelters, public agencies, and businesses.

NAMI-Eastside sends out a weekly newsletter called “Your Mental Health Minute”. Each newsletter has a theme.

NAMI-Eastside does monthly announcements of all programs available “The Program Rundown”.

Social Media posts on Facebook, Instagram, LinkedIn, Twitter, and other platforms to announce NAMI – Eastside initiatives, new programs, events, and fundraising drives.

Our monthly EvergreenForum provides information and resources on a variety of mental health topics. Presentations are recorded and shared on YouTube for the public to view after each forum.

NAMI-Eastside has a phone line and conducts outreach with Unite US platform, faith communities, shelters serving the unhoused, and community organizations.

NAMI-Eastside works with Entre Hermanos, Centro Cultural Mexicano, and other partners in the Latinx community to develop Spanish language programming for mental health support.

NAMI-Eastside has established and built a partnership with Empower Youth Network, Pride Across the Bridge, and other community organizations to expand our program reach and services.

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**Note 2 – Programs (continued):**

Communication & Outreach (continued):

NAMI-Eastside has developed support groups for people who have lived experience in transitional housing, as well as, outreach to organizations who serve unhoused people or those living in transitional housing.

NAMI-Eastside has developed partnerships with municipal leaders and staff, law enforcement agencies, fire departments and EMT's, local businesses, and other social service organizations to address community mental health needs

NAMI-Eastside has developed a Multicultural Steering Committee to strengthen our partnerships with leaders of Indian American, Muslim, Latinx, LGBTQ+, and other BIPOC organizations to address cultural and linguistic barriers to individuals gaining access to mental health services and education.

We are partnering with YWCA to sponsor interns who learn job skills and provide additional staff support to our affiliate.

Other Programs:

Education & Training:

Mental Health First Aid is a course that teaches how to identify, understand, and respond to signs of mental illnesses and substance use disorders. The training provides skills you need to reach out and provide initial help and support to someone who may be developing a mental health or substance use problem or experiencing a crisis.

Youth Mental Health First Aid focuses on skills to provide initial support to children and adolescents (ages 6-18) who may be developing a mental health or substance use condition.

NAMI Smarts for Advocacy is a hands-on mental health advocacy training program that helps people living with mental illness and friends and family, transform their passion and lived experience into skillful grassroots advocacy on public policy and initiatives that will support community mental health needs.

In Our Own Voice (IOOV) allows adults living with mental illness to gain self-confidence and self-esteem by sharing their mental health journey. Presenters and first responders or other service providers have an opportunity to participate in a meaningful dialogue that will dispel myths and increase real understanding of mental illness and recovery. Presenters are from our local community and are trained by NAMI. The 90-minute or 50-minute presentation format consists of a 12-minute video and two speakers who share their stories with time for questions and answers. Presentations can be made to law enforcement, medical professionals, educational settings (including high school and college), civic organizations like Rotary Club, or religious groups.

NAMI-Eastside partners with Evergreen Health to provide a monthly educational program, called the Evergreen Forum, on the third Tuesday evening of each month. Topics in the last year have included Back-to-School Anxiety, Mental Health in Perinatal/Postpartum Care, Suicide Prevention, Mental Health in the Black Community, Trans-Cranial Magnetic Stimulation, Managing Stress and Burnout, Mental Health in the Asian American Community, and more.

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**Note 2 – Programs (continued):**

Other Programs (continued):

Education & Training (continued):

Cope2Thrive is an evidence-based 7-Session manual-based instructor-delivered program provides support for children, teens and young adults using brief, easy-to-follow Cognitive Behavioral Therapy skill building sessions, complete activities that convey that there is hope for change, and that both depression and anxiety can be improved by learning the skills taught in COPE.

SafeTALK is a suicide intervention training that helps participants recognize a person with thoughts of suicide and connects them with resources to help them choose to live. Participants don't need any formal preparation to attend the training—anyone who wants to make a difference can learn the Safe TALK steps. There will be scheduled breaks and opportunities to practice the skills built in the workshop, including practice on how to talk about this subject with others.

Rural Expansion:

NAMI-Eastside partners with Indian American Community Services to provide support groups geared to the specific needs of the Indian American community.

NAMI-Eastside partners with the Muslim Community Resource Center to provide mental health education geared to the specific needs of the Muslim community.

Consumer Support:

NAMI Peer-to-Peer is an 8-session educational program for adults with mental illness who are looking to better understand their condition and journey toward recovery. Taught by a trained team of people who've been there, the program includes presentations, discussion, and interactive exercises.

NAMI Homefront is a 6-session program for family, friends and significant others of military Service Members and Veterans. The class helps families understand what the Service Member/Veteran is experiencing related to trauma, combat stress, civilian life transition, PTSD, and other mental health conditions. NAMI Homefront leaders have personal experience with mental health conditions. NAMI Homefront leaders have personal experience with mental health conditions impacting their Service Member/Veteran.

Our Spiritual Support Group addresses the needs of people who use spirituality in their journey to recovery. This nondenominational group is open to both individuals living with a mental illness and their family members. Spiritual mental wellness retreats are offered at least once per year.

The Depression Support Group, now partnered with NAMI-Eastside, has been faithfully serving those with Depression and related mental illnesses since 2008. The group meets weekly on Zoom but will resume meeting in King County libraries when public health conditions allow for in-person gatherings.

NAMI-Eastside partners with PFLAG to provide mental health resources geared to the specific needs of the LGBTQ+ community.

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**Note 2 – Programs (continued):**

Other Programs (continued):

Legacy Giving Program:

NAMI-Eastside has established a Legacy Giving Program for after-life gifts. This program ensures that NAMI-Eastside continues to address the mental health needs in our communities for future generations. Legacy gifts help build an Endowment Fund that is managed by Prevail Wealth Management. Examples of Legacy Gifts include bequests-naming NAMI-Eastside (NES) as a beneficiary in your will. After your death, NES receives a specific sum of money or property from your estate; life insurance-name NES as a beneficiary of your life insurance policy; sale of property, stock, or assets with the proceeds donated to NES; donation of annual Required Minimum Distribution (RMD) of an IRA; retirement plan beneficiary-name NAMI-Eastside as a beneficiary of your IRA, 401(k), 403(b), or other retirement plan; outright gift to NAMI-Eastside's Endowment Fund.

**Note 3 – Lease:**

The Organization adopted ASC 842, Leases, effective January 1, 2022. This standard requires lessees to recognize leases on the statement of financial position as right-of-use (ROU) assets and lease liabilities based on the value of the discounted future lease payments. In adopting ASC 842, the Organization elected to use practical expedients, including but not limited to, not reassessing past lease and easement accounting, and not recording assets or liabilities for leases with terms of one year or less. The Organization elected to use the risk-free rate as the discount rate for all leases.

The Organization determines if an arrangement is a lease, or contains a lease, at inception of a contract and when the terms of an existing contract are changed. All leases are recorded on the statements of financial position except for leases with an initial term less than 12 months for which the Organization made the short-term lease election.

Lease right-of-use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the present value of the lease payments over the lease term. ROU assets also include adjustments related to lease payments made and lease incentives received at or before the commencement date. The ROU assets resulting from operating leases are included in other assets and the related liabilities are included in current and long term liabilities in the statements of financial position. At lease commencement, lease liabilities are recognized based on the present value of the remaining lease payments and discounted using the Organization's incremental borrowing rate. Operating lease cost is recognized on a straight-line basis over the lease term as lease expense in the statements of activities and changes in net assets. Lease and non-lease components of lease agreements are accounted for separately. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option.

The Organization has an obligation as a lessee for office space with initial noncancellable terms in excess of one year. The Organization classified this lease as an operating lease. The initial lease term was 3 years, expiring in 2025. The Organization extended the lease an additional year. The lease expires in April, 2026. Payments due under this lease are monthly fixed payments.

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**Note 3 – Lease (continued):**

|   | 2023      | 2022      |
|---|-----------|-----------|
| Components of lease cost:   |           |           |
| Operating lease cost  | \$ 38,358 | \$ 49,317 |
|   |           |           |
|   | 2023      | 2022      |
| Supplemental statement of financial position information related to leases: |           |           |
| Right-of-use asset  | \$ 56,522 | \$ 56,522 |
| Accumulated amortization  | (20,052)  | (5,154)   |
|   | \$ 36,470 | \$ 51,368 |
| Lease liability   | \$ 36,470 | \$ 51,368 |
| Remaining lease term  | 2.33      | 3         |
| Discounted rate   | 3%        | 3%        |

The following is a maturity analysis of the annual undiscounted cash flows of the operating lease liabilities as of December 31, 2023:

| December 31,          | Amount    |
|-----------------------|-----------|
| 2024                  | \$ 16,439 |
| 2025                  | 16,439    |
| 2026                  | 5,480     |
| 2027                  | -         |
| 2028                  | -         |
| Thereafter            | -         |
| Total lease payments  | 38,358    |
| Less imputed interest | (1,888)   |
| Total liability       | \$ 36,470 |

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**Note 4 – Liquidity:**

The following table reflects the Organization’s financial assets as of December 31, 2023 and 2022, reduced by amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year, or because the governing board has set aside the funds for a specific contingency reserve or a long-term investment as board designated assets. The Board designations could be drawn upon if the board approves that action.

|  | 2023       | 2022       |
|--|------------|------------|
| Financial assets:  |            |            |
| Cash   | \$ 48,415  | \$ 219,465 |
| Accounts receivable  | 113,557    | 99,544     |
| Financial assets, at year end  | 161,972    | 319,009    |
| Financial assets available to meet cash needs for general expenditures within one year | \$ 161,972 | \$ 319,009 |

The Organization’s goal is to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

**Note 5 – Related Parties:**

The Organization is part of the National NAMI Organization and is an affiliate of NAMI Washington. The Organization receives pass through funds for membership dues, donations, and grants from both the National NAMI Organization and NAMI Washington. These are shown as affiliate revenue on the statement of activities and changes in net assets.

**Note 6 – Net Assets with Donor Restrictions:**

Net assets with donor restrictions are as follows:

|                       | 2023      | 2022      |
|-----------------------|-----------|-----------|
| Purpose restrictions: |           |           |
| Suicide prevention    | \$ 30,000 | \$ 30,000 |
| Youth programs        | -         | 34,131    |
|                       | \$ 30,000 | \$ 64,131 |

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors:

|                                       | 2023      | 2022      |
|---------------------------------------|-----------|-----------|
| Satisfaction of program restrictions: |           |           |
| Youth programs                        | \$ 34,131 | \$ 1,192  |
| General programs                      | -         | 16,820    |
|                                       | \$ 34,131 | \$ 18,012 |