

**NAMI MIAMI-DADE COUNTY, INC.**

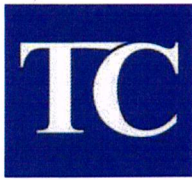
**AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2019**



# NAMI MIAMI-DADE COUNTY, INC.

## TABLE OF CONTENTS

	Pages
Independent Auditor's Report on the Financial Statements	3 - 4
Statement of Financial Position	5
Statement of Activities	6
Statement of Functional Expenses	7
Statement of Cash Flows	8
Notes to the Financial Statements	9 - 12
Report on Compliance and on Internal Control over Financial Reporting based on an audit of Financial Statement Performed in accordance with government Auditing Standards	13 - 14
<b>Supplemental Schedules:</b>	
Schedule of State Earnings	15
Schedule of Bed Day Availability	16
Schedule of Related Party Transaction Adjustments	17
Actual Cost Center Revenue and Expenses	18 - 19



**THOMAS & COMPANY, C.P.A., P.A.**  
Certified Public Accountants and Business Consultants

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
NAMI Miami-Dade County, Inc.  
Miami, Florida

**Report on the Financial Statements**

We have audited the accompanying financial statements of NAMI Miami-Dade County, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019 and the related statement of activities, statement of functional expenses, and statement of cash flows for the year 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 those 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 audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of NAMI Miami-Dade County, Inc. as of December 31, 2019, and the changes in its net assets and its cash flows for the year ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### **Other Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Related Party Transaction Adjustments, the Schedule of State Earnings, Cost Center Actual Expenses and Revenues, Bed-Day Availability Payments as required by the Florida Department of Children and Families (the "Department"), *Florida Administrative code 65E-14, Drug Abuse and mental health services*, 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 aspects, in relation to the financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated March 26, 2020 on our consideration of NAMI Miami-Dade County, 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 the effectiveness of NAMI Miami-Dade County, Inc.'s 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 NAMI Miami-Dade County, Inc.'s internal control over financial reporting and compliance.

Thomas & Company CPA  
Cooper City, Florida  
March 26, 2020

*Thomas & Company CPA PA*

**NAMI MIAMI-DADE COUNTY, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

<b>ASSETS</b>	
Cash & Cash Equivalents	\$ 277,806
Accounts receivable	9,762
Deposits	4,367
<b>TOTAL ASSETS</b>	<b>291,935</b>
 <b>LIABILITIES</b>	
Accounts Payable	13,931
<b>TOTAL LIABILITIES</b>	<b>13,931</b>
 <b>NET ASSETS</b>	
Without Donor Restrictions	-
Board Designated	-
Undesignated	278,004
<b>TOTAL NET ASSETS</b>	<b>278,004</b>
 <b>TOTAL LIABILITIES AND NET ASSETS</b>	 <b>\$ 291,935</b>

**NAMI MIAMI-DADE COUNTY, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<b>WITHOUT DONOR RESTRICTIONS</b>	<b>TOTAL</b>
<b>REVENUE AND SUPPORT</b>		
Local Grants and Contributions	\$ 386,834	\$ 386,834
County Grants	10,523	10,523
Program Revenue	441	441
Donated Goods and Services	37,924	37,924
<b>TOTAL REVENUE &amp; OTHER SUPPORT</b>	<b>435,722</b>	<b>435,722</b>
<b>EXPENSES:</b>		
Program Service:		
Program Services	291,719	291,719
Supporting Service:		
Management and General	45,739	45,739
<b>TOTAL EXPENSES</b>	<b>337,458</b>	<b>337,458</b>
<b>CHANGE IN NET ASSETS</b>	<b>98,264</b>	<b>98,264</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>179,740</b>	<b>179,740</b>
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 278,004</b>	<b>\$ 278,004</b>

**NAMI MIAMI-DADE COUNTY, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

	<b>Program Services</b>	<b>Management and General</b>	<b>Total</b>
<b>PERSONNEL EXPENSES</b>			
Salaries	\$ 150,665	\$ 18,621	\$ 169,286
Fringe Benefits	-	-	-
<b>TOTAL PERSONNEL EXPENSES =</b>	<b>150,665</b>	<b>18,621</b>	<b>169,286</b>
<b>OTHER EXPENSES</b>			
Building Occupancy	33,752	4,172	37,924
Professional Services	-	7,120	7,120
Travel	14,412	1,781	16,193
Equipment	7,387	913	8,300
Subcontracted Services	36,083	4,460	40,543
Insurance	-	2,563	2,563
Operating Supplies & Expenses	30,825	3,810	34,635
Other Expense	18,595	2,299	20,894
<b>TOTAL OTHER EXPENSES =</b>	<b>141,054</b>	<b>27,118</b>	<b>168,172</b>
<b>TOTAL PERSONNEL &amp; OTHER EXPENSES =</b>	<b>\$ 291,719</b>	<b>\$ 45,739</b>	<b>\$ 337,458</b>

**NAMI MIAMI-DADE COUNTY, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

**CASH FROM OPERATING ACTIVITIES:**

Cash received from grants and contributions	\$ 397,357
Cash received from other sources	441
Cash paid to employees for their services	(169,286)
Cash paid for Professional Services	(7,120)
Cash paid for other expenses	(125,644)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b><u>95,748</u></b>
Cash at beginning of year	<u>182,058</u>
Cash at end of year	<b><u><u>277,806</u></u></b>

**RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:**

Operating income	98,264
Increase in accounts receivable	(9,762)
Increase in Accounts Payable	11,449
Decrease in Prepaid Expenses	164
Increase in Deposits	(4,367)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b><u>\$ 95,748</u></b>

**NON-CASH ACTIVITIES:**

In-kind contributions received for Office Space	<b>\$ 37,924</b>
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# NAMI MIAMI-DADE COUNTY, INC.

## NOTES TO FINANCIAL STATEMENTS

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### 1 - NATURE OF ACTIVITIES

NAMI Miami-Dade County, Inc. (“NAMI MDC” or “The Organization”) is a not-for profit organization incorporated in the State of Florida. NAMI MDC is affiliated with NAMI (National) and NAMI Florida as a grassroots, support and advocacy organization of consumers, families, and friends of people with mental illness (peers). Founded in 1982, NAMI MDC provides education and support for peers and their families; raises awareness and fights the stigma of mental illness in the community. The activities of NAMI MDC are funded primarily through grants and contributions. The organization also relies on the generous and extraordinary work performed by its many volunteers

### 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of Presentation

##### **Basis of Presentation**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles (GAAP). Net assets, support and revenues, and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

**Without Donor Restrictions** – Net Assets available for use in general operations are not subject to donor restrictions. Grants and contributions gifted for recurring programs are generally not considered “restricted” under GAAP, though for internal reporting, the Organization tracks such grants and contributions to verify the disbursement matches the intent. Assets restricted solely through the actions of the Board are reported as net assets without donor restrictions, board designated.

**With Donor Restrictions** – Net assets subject to donor-imposed stipulations are more restrictive than the Organization’s mission and purpose. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Donor-imposed restrictions are released when the restriction expires, that is when the stipulated purpose for which the resource was restricted has been fulfilled, or both. Other donor-imposed restrictions are perpetual in nature, when the donor stipulates that resources be maintained in perpetuity.

##### **Functional Allocation of Expenses**

The costs of providing services and other activities are summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Salaries and payroll taxes expenses have been allocated on a basis of time and effort depreciation, office, and occupancy expenses are allocated on a use of space basis. Additionally, other costs have been categorized based on the natural classification and function of the expenses.

# NAMI MIAMI-DADE COUNTY, INC.

## NOTES TO FINANCIAL STATEMENTS

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### Use of Estimates

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

### Fair Value of Financial Instruments

The following methods and assumptions were used by the Organization in estimating its fair value disclosures for financial instruments: Cash, accounts receivable, deposits and accounts payable. The Carrying amounts reported in the statement of financial position approximated fair values because of the short maturities of these instruments.

### Support and Expenses

Under FASB ASC 958, *Accounting for Contribution Received and Contributions Made*, the Organization's grants and donor restricted contribution are reported as unrestricted support if the grant objectives or donor restriction are met in the same reporting period.

Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future period. When a donor restriction expires, that is, when a stipulated time restriction ends, or purpose of 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. Expenses are recorded when incurred in accordance with the accrual basis of accounting.

## **3 - CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consist of cash held in checking and money market accounts and certificates of deposit with maturities of less than 90 days. At year end and throughout the year, the Organization's cash balances were deposited in bank accounts at institutions that are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$ 250,000. Management believes the Organization is not exposed to any significant credit risk on cash and cash equivalents.

## **4 - PROPERTY AND EQUIPMENT**

It is the Organization's policy to capitalize property and equipment over \$4,000. Lesser amounts are expensed. Purchased property and equipment are capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports

# NAMI MIAMI-DADE COUNTY, INC.

## NOTES TO FINANCIAL STATEMENTS

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### **4 - PROPERTY AND EQUIPMENT (Cont.)**

expirations of donor restrictions when the donated or acquired assets are placed in service. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Property and equipment are depreciated using the straight-line method.

### **5 – BASIS OF ACCOUNTING**

The financial statements of the Organization have been prepared on the accrual basis of accounting.

### **6 – INCOME TAXES**

The Organization is exempt from Federal Income taxes under Section 501 (c) 3 of the Internal Revenue Code and is not a private foundation, accordingly no provision for income taxes was made. At December 31, 2019 the Organization did not have any uncertain tax positions and thus has not recognized any interest or penalties in these financial statements. Tax years that remains subject to examination by Federal Authorities are 2019, 2018, and 2017.

### **7 – IN-KIND CONTRIBUTIONS**

During the year, the Organization recognized a contribution of \$37,380 for its office space, based on its estimated market value. Other contributions of goods and services totaled \$544.

### **8 – SUPPORT AND REVENUE**

The Organization’s major source of support and revenue consists of contract services, grants from different organizations, and donated facilities and services. The Organization follows FASB ASC 958 “*Accounting for Contributions Received and Contributions Made.*” In accordance with FASB ASC 958 contributions received are recorded as with or without donor restrictions depending on the existence and /or nature of any donor restrictions.

### **9 - CONCENTRATION**

The Organization’s major source of support and revenue consists of contract services, grants from local governments and foundations, individual and corporate donations, and donated facilities. Accordingly, the Organization’s ability to continue operating is dependent on funding from the above funding sources, which is expected to continue.

### **10 - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through March 26, 2020, which is the date the financial statements became available to be issued.

# NAMI MIAMI-DADE COUNTY, INC.

## NOTES TO FINANCIAL STATEMENTS

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### 11 – LIQUIDITY

The Organization's main source of revenue is non-governmental grants. Grant revenue and contributions is what will be used to fund the Organization's operations. Additionally, the entity receives contributions without donor restrictions; such support has historically represented approximately 95-97% of operations; the remainder of the revenue is from program income. The Organization considers grant income without donor restrictions, contributions and other miscellaneous income for use in programs that are ongoing, major, and central to its annual operations as available to meet cash needs for general expenditures. General expenditures include general and administrative expenses, which are necessary to sustain operations and are expected to be paid in the subsequent year. Annual operations are defined as total expense related to both program services and supporting services activities.

The Organization manages its cash available to meet general expenditures through the following three guiding principles:

1. Operating within a prudent range of financial soundness and stability
2. Maintaining adequate liquid assets, and
3. Maintaining sufficient reserves to provide reasonable assurance that long-term agreements other commitments and obligations will continue to be met, thereby ensuring the sustainability of the Organization.

The assets which are listed on the balance sheet as current assets are all assets available for general expenditure. Although, complete receivables may not be fully collectible, the net realizable value of accounts receivable is available for general expenditures.

#### **Liquidity Management**

The Organization maintains a policy of structuring financial assets to be available as general expenditures, liabilities, and other obligations become due.



**THOMAS & COMPANY, C.P.A., P.A.**  
Certified Public Accountants and Business Consultants

**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 Miami-Dade County, Inc.  
Miami, Florida

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 Miami-Dade County, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019 and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 26, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered NAMI Miami-Dade County, Inc.'s internal control over financial reporting (internal control) to determine 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 NAMI Miami-Dade County, Inc.'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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Member: American Institute of Certified Accountants & Florida State Board of Accountancy

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether NAMI Miami-Dade County, Inc.'s financial statements are free from 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 determination of 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.

Thomas & Company CPA  
Cooper City, Florida  
March 26, 2020



**NAMI MIAMI-DADE COUNTY, INC.**  
**SCHEDULE OF STATE EARNINGS**  
**December 31, 2019**

1 Total Expenditures	\$ 337,458
2 Less: Other State and Federal Funds	(378,641)
3 Less: Non Match ADM Funds	(38,365)
4 Less: Unallowable Cost	-
5 Net Allowable Expenditures	(79,548)
6 Maximum Available earnings (Line 5 time 75 %)	(59,661)
7 Amount of Funds requiring local match	(6,667)
8 Amount of Maximum Available (earnings in excess of State funds received) (line 6 less Line 7)	<u><u>\$ (52,994)</u></u>

**NAMI MIAMI-DADE COUNTY, INC.**  
**Schedule of Bed Day Availability**  
**December 31, 2019**

**NOT APPLICABLE**

**NAMI MIAMI-DADE COUNTY, INC.**  
**SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**

<b>Revenues From Grantee</b>	Related Party	Allocation of Related Party Transactions Adjustment State-Designated Cost Centers					Total
		1	2	3	.....		
Rent							
Services							
Interest							
Other							
<b>Total Revenue From Grantee</b>							
Expenses Associated with Grantee Transactions		<b>NONE</b>					
Personnel Services							
Depreciation							
Interest							
Other							
Total Associated Expenses							
Related Party Transaction Adjustment							

**SAMH ACTUAL OPERATING AND CAPITAL BUDGET**

NAMI MIAMI-DADE COUNTY INC

CONTRACT #ME225-9-84

**PART I: FUNDING SOURCES & REVENUES**

**FUNDING SOURCES & REVENUES**

**IA. STATE SAMH FUNDING**

(1) Management, Oversight and Administration

(2) Services Revenue

**IB. OTHER GOVT. FUNDING**

(1) Other State Agency Funding

(2) Medicaid

(3) Local Government

(4) Federal Grants and Contracts

(5) In-kind from local government only

**TOTAL GOVERNMENT FUNDING =**

**IC. ALL OTHER REVENUES**

(1) 1st & 2nd Party Payments

(2) 3rd Party Payments (except Medicare)

(3) Medicare

(4) Contributions and Donations

(5) Other

(6) In-kind

**TOTAL ALL OTHER REVENUES =**

**TOTAL ACTUAL FUNDING =**

Outreach	Total for State Funded SAMH	Total for Non-State Funded SAMH	Total SAMH Cost Centers	Non-SAMH Cost Center	Total Revenue
\$ 441	\$ 441	\$ -	\$ 441	\$ -	\$ 441
18,716	18,716	-	18,716	-	18,716
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
19,157	19,157	-	19,157	-	19,157
<b>=====</b>					
378,641	378,641	-	378,641	-	378,641
37,924	37,924	-	37,924	-	37,924
416,565	416,565	-	416,565	-	416,565
435,722	435,722	-	435,722	-	435,722
<b>=====</b>					

**PART II: ACTUAL EXPENSES**

**EXPENSE CATEGORIES**

**IIA. PERSONNEL EXPENSES**

	Outreach	Total for State Funded SAMH	Total for Non-State Funded SAMH	Total SAMH Cost Centers	Non-SAMH Cost Center	Other Support Costs	Administration	Total Expenses
(1) Salaries	\$ 150,665	\$ 150,665	-	\$ 150,665	-	-	\$ 18,621	\$ 169,286
(2) Fringe Benefits	-	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL EXPENSES =</b>	<b>150,665</b>	<b>150,665</b>	<b>-</b>	<b>150,665</b>	<b>-</b>	<b>-</b>	<b>18,621</b>	<b>169,286</b>

**II B. OTHER EXPENSES**

(1) Building Occupancy	33,752	33,752	-	33,752	-	-	4,172	37,924
(2) Professional Services	-	-	-	-	-	-	7,120	7,120
(3) Travel	14,412	14,412	-	14,412	-	-	1,781	16,193
(4) Equipment	7,387	7,387	-	7,387	-	-	913	8,300
(5) Food Services	-	-	-	-	-	-	-	-
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-
(7) Subcontracted Services	36,083	36,083	-	36,083	-	-	4,460	40,543
(8) Insurance	-	-	-	-	-	-	2,563	2,563
(9) Interest Paid	-	-	-	-	-	-	-	-
(10) Operating Supplies & Expenses	30,825	30,825	-	30,825	-	-	3,810	34,635
(11) In Kind Donations Items	-	-	-	-	-	-	-	-
(12) Other Expense	18,595	18,595	-	18,595	-	-	2,299	20,894
<b>TOTAL OTHER EXPENSES =</b>	<b>141,054</b>	<b>141,054</b>	<b>-</b>	<b>141,054</b>	<b>-</b>	<b>-</b>	<b>27,117</b>	<b>168,172</b>

**TOTAL PERSONNEL & OTHER EXPENSES =**

	\$ 291,719	\$ 291,719	\$ -	\$ 291,719	\$ -	\$ -	\$ 45,739	\$ 337,458
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**II C. DISTRIBUTED INDIRECT COSTS**

(a) Other Support Costs (Optional)	45,739	45,739	-	45,739	-	-	(45,739)	-
(b) Administration	-	-	-	-	-	XXXXXXXXXX	XXXXXXXXXX	0
<b>TOTAL DISTRIBUTED INDIRECT COSTS =</b>	<b>45,739</b>	<b>45,739</b>	<b>-</b>	<b>45,739</b>	<b>-</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>	<b>0</b>

**TOTAL ALLOWABLE OPERATING EXPENSES =**

	\$ 337,458	\$ 337,458	\$ -	\$ 337,458	\$ -	\$ -	\$ -	\$ 337,458
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**II D. UNALLOWABLE COSTS**

	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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**II E. CAPITAL EXPENDITURES**

	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ACTUAL OPERATING EXPENSES =</b>	<b>337,458</b>	<b>337,458</b>	<b>-</b>	<b>337,458</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>337,458</b>