

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

**AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2020**



# 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 - 13
Report on Compliance and on Internal Control over Financial Reporting based on an audit of Financial Statement Performed in accordance with government Auditing Standards	14 – 15
<b>Supplemental Schedules:</b>	
Schedule of State Earnings	16
Schedule of Bed Day Availability	17
Schedule of Related Party Transaction Adjustments	18
MH1037 Reconciliation	19 - 21



## **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, 2020 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, 2020, 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.

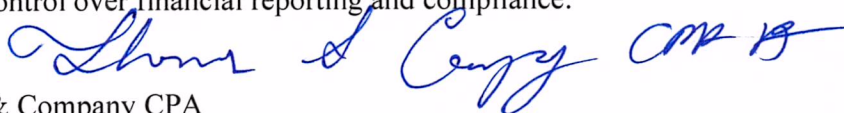
### ***Other Matters***

#### **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, 2021 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, 2021

**NAMI MIAMI-DADE COUNTY, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**ASSETS**

Cash & Cash Equivalents	\$	395,583
Accounts receivable		3,557
Prepaid Expenses		1,870

<b>TOTAL ASSETS</b>		<b>401,010</b>
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**LIABILITIES**

Accounts Payable		20,300
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<b>TOTAL LIABILITIES</b>		<b>20,300</b>
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**NET ASSETS**

Without Donor Restrictions		-
Board Designated		-
Undesignated		380,710

<b>TOTAL NET ASSETS</b>		<b>380,710</b>
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<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$</b>	<b>401,010</b>
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**NAMI MIAMI-DADE COUNTY, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u><b>WITHOUT DONOR RESTRICTIONS</b></u>
<b>REVENUE AND SUPPORT</b>	
Local Grants and Contributions	\$ 276,315
County Grants	7,851
Miami-Dade County Schools Grants	22,296
Program Revenue	880
Donated Goods and Services	37,380
<b>TOTAL REVENUE &amp; OTHER SUPPORT</b>	<u>344,722</u>
<b>EXPENSES:</b>	
Program Service:	
Program Services	236,354
Supporting Service:	
Management and General	38,162
<b>TOTAL EXPENSES</b>	<u>274,516</u>
<b>OTHER INCOME AND EXPENSES</b>	
Proceeds of PPP Loan Forgiven	32,500
<b>TOTAL OTHER INCOME AND EXPENSE</b>	<u>32,500</u>
<b>CHANGE IN NET ASSETS</b>	102,706
<b>NET ASSETS AT BEGINNING OF YEAR</b>	278,004
<b>NET ASSETS AT END OF YEAR</b>	<u><u>\$ 380,710</u></u>

**NAMI MIAMI-DADE COUNTY, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

	<b>Program Services</b>	<b>Management and General</b>	<b>Total</b>
<b>PERSONNEL EXPENSES</b>			
Salaries	\$ 167,616	\$ 20,717	\$ 188,333
Fringe Benefits			
<b>TOTAL PERSONNEL EXPENSES =</b>	<b>167,616</b>	<b>20,717</b>	<b>188,333</b>
<b>OTHER EXPENSES</b>			
Building Occupancy	33,571	4,149	37,720
Professional Services	-	8,950	8,950
Travel	1,225	151	1,376
Equipment	748	93	841
Subcontracted Services	1,216	150	1,366
Insurance	361	45	406
Operating Supplies & Expenses	16,688	2,063	18,750
Other Expense	14,929	1,845	16,774
<b>TOTAL OTHER EXPENSES =</b>	<b>68,738</b>	<b>17,445</b>	<b>86,183</b>
<b>TOTAL PERSONNEL &amp; OTHER EXPENSES =</b>	<b>\$ 236,354</b>	<b>\$ 38,162</b>	<b>\$ 274,516</b>

**NAMI MIAMI-DADE COUNTY, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**CASH FROM OPERATING ACTIVITIES:**

Cash received from grants and contributions	\$	312,668
Cash received from other sources		880
PPP Loan Forgiven		32,500
Cash paid to employees for their services		(188,333)
Cash paid for Professional Services		(8,950)
Cash paid for other expenses		(30,988)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		<b>117,777</b>
Cash at beginning of year		277,806
Cash at end of year		<b>395,583</b>

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

Operating income		102,706
Decrease in Accounts Receivable		6,205
Increase in Accounts Payable		6,369
Decrease in Prepaid Expenses		2,497
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>\$</b>	<b>117,777</b>

**NON-CASH ACTIVITIES:**

In-kind contributions received for Office Space	\$	37,380
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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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### Revenue Recognition

In May 2014, the FASB issued ASU 2014-09, Revenue from Contracts with Customers (Topic 606). This guidance outlines a single, comprehensive model for accounting for revenue from contracts with customers. The program revenue and grants received is generated substantially from completed services. Those services predominantly contain a single delivery element and revenue is recognized at a single point in time when ownership, risks and rewards transfer with respect to the program fees and grants received. The timing of revenue recognition was not affected by the new standard. The organization identifies all performance obligations in connection with the services and only recognizes revenue once the performance obligations have been met and does not believe that it is required to provide additional services or obligations to the client. For grants received the transaction price is evidenced in the award amount and evidenced with a budget for expenditures. Since the grants are awarded on a cost reimbursement basis and there is a budget established by the grantor agency costs are reimbursed in accordance with the expenditures as performance obligations are satisfied.

Management has analyzed the provisions of the FASB's ASC Topic 606, Revenue from Contracts with Customers, and have concluded that no changes are necessary to conform with the new standard. Grants are recorded as revenue once the appropriate performance obligations have been met and requests reimbursement. No adjustment has been recorded as the organization does not expect there to be any retrospective adjustments for the services the performed prior to January 1, 2020.

### Contract Balances

The timing of revenue recognition, billings, and cash collections results in billed accounts receivable, unbilled receivables (contract assets), and customer advances and deposits (contract liabilities) on the Statement of Financial Position. Amounts are billed upon achievement of contractual milestones. However, sometimes NAMI may receive advances or deposits from customers, before revenue is recognized, resulting in contract liabilities. These deposits are liquidated when revenue is recognized. The Beginning and Ending balances of contract receivables are the following:

	2020	2019
Receivables	\$ 3,557	\$ 9,762
Unbilled Receivables	-	-
Advances and Deposits	-	-

### 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.

# NAMI MIAMI-DADE COUNTY, INC.

## NOTES TO FINANCIAL STATEMENTS

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### 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 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.

# NAMI MIAMI-DADE COUNTY, INC.

## NOTES TO FINANCIAL STATEMENTS

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### **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, 2020 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 2020, 2019, and 2018.

### **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.

### **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, 2021, which is the date the financial statements became available to be issued. .

### **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

# NAMI MIAMI-DADE COUNTY, INC.

## NOTES TO FINANCIAL STATEMENTS

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### 11 – LIQUIDITY (Cont.)

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.

### 12 – PPP LOAN

On May 5, 2020, the Organization received loan proceeds in the amount of \$32,500 under the Paycheck Protection Program (“PPP”). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (“CARES Act”), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after eight weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the eight-week period. As of the report date the Organization has had the loan forgiven after meeting all the covenants. The extinguished liability is shown as Other Income in the Statement of Activities.



**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, 2020 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, 2021.

**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.

## 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, 2021

**NAMI MIAMI-DADE COUNTY, INC.**  
**SCHEDULE OF STATE EARNINGS**  
**December 31, 2020**

1 Total Expenditures	\$ 274,516
2 Less: Other State and Federal Funds	(286,462)
3 Less: Non Match ADM Funds	(38,260)
4 Less: Unallowable Cost	-
5 Net Allowable Expenditures	(50,206)
6 Maximum Available earnings (Line 5 time 75 %)	(37,655)
7 Amount of Funds requiring local match	-
8 Amount of Maximum Available (earnings in excess of State funds received) (line 6 less Line 7)	<u><u>\$ (37,655)</u></u>

**NAMI MIAMI-DADE COUNTY, INC.**  
**Schedule of Bed Day Availability**  
**December 31, 2020**

**NOT APPLICABLE**

**NAMI MIAMI-DADE COUNTY, INC.**  
**SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

<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 Transaction:		<b>NONE</b>					
Personnel Services							
Depreciation							
Interest							
Other							
Total Associated Expenses							
Related Party Transaction Adjustment							

Provider Name: NAMI Miami-Dade County  
 Audit Period: 7/1/2019-6/30/2020

**AUDIT SCHEDULE  
 ACTUAL EXPENSES AND REVENUES SCHEDULE**

STATE-FUNDED			Total for State SAMH-Funded Covered Services or Projects (B+C)	Total for Non-State-Funded Covered Services or Projects	Total for All Covered Services or Projects (D+E)	Non-SAMH Covered Services or Projects	Total Funding (F+G)
Mental Health		Outreach					
FUNDING SOURCES & REVENUES	15	Mental Health Total	D	E	F	G	H
A		B					
<b>IA. STATE SAMH FUNDING</b>							
<b>Current Year Funding</b>							
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State					
MH009	ME225-10-84	F/S	\$ 19,999.96	\$ 19,999.96	\$ 19,999.96	\$ 19,999.96	\$ 19,999.96
<b>Total Current Year Funding</b>			\$ 19,999.96	\$ 19,999.96	\$ 19,999.96	\$ 19,999.96	\$ 19,999.96
<b>TOTAL STATE SAMH FUNDING =</b>			\$ 19,999.96	\$ 19,999.96	\$ 19,999.96	\$ 19,999.96	\$ 19,999.96
<b>IB. OTHER GOVERNMENT FUNDING</b>							
(1) Other State Agency Funding			\$ -	\$ -	\$ -	\$ -	\$ -
(2) Medicaid			\$ -	\$ -	\$ -	\$ -	\$ -
(3) Local Government			\$ -	\$ -	\$ -	\$ -	\$ -
(4) Federal Grants and Contracts			\$ -	\$ -	\$ -	\$ -	\$ -
(5) In-kind from local govt. only			\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER GOVERNMENT FUNDING =</b>			\$ -	\$ -	\$ -	\$ -	\$ -
<b>IC. ALL OTHER REVENUES</b>							
(1) 1st & 2nd Party Payments			\$ -	\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments (except Medicare)			\$ -	\$ -	\$ -	\$ -	\$ -
(3) Medicare			\$ -	\$ -	\$ -	\$ -	\$ -
(4) Contributions and Donations			\$ -	\$ -	\$ -	\$ -	\$ -
(5) Other			\$ -	\$ -	\$ 327,334.04	\$ 327,334.04	\$ 327,334.04
(6) In-kind			\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ALL OTHER REVENUES =</b>			\$ -	\$ -	\$ 327,334.04	\$ 327,334.04	\$ 327,334.04
<b>TOTAL FUNDING =</b>			\$ 19,999.96	\$ 19,999.96	\$ 327,334.04	\$ 347,334.00	\$ 347,334.00

SAMH COVERED SERVICES									
Mental Health			Total for State SAMH-Funded Covered Services (B+C) D	Total for Non-State-Funded Covered Services E	Total for All Covered Services (D+E) F	Non-SAMH Covered Services G	Other Support Costs (optional) H	Administration I	Total Expenses (F+G+H+I+J) J
EXPENSE CATEGORIES A	Outreach 15	Mental Health Total B							
*except IIC & IID									
<b>IIA. PERSONNEL EXPENSES</b>									
(1) Salaries	\$ 19,999.96	\$ 19,999.96	\$ 19,999.96	\$ 140,913.57	\$ 160,913.53				\$ 160,913.53
(2) Fringe Benefits		\$ -	\$ -		\$ -				\$ -
<b>TOTAL PERSONNEL EXPENSES =</b>	\$ 19,999.96	\$ 19,999.96	\$ 19,999.96	\$ 140,913.57	\$ 160,913.53	\$ -	\$ -	\$ -	\$ 160,913.53
<b>II.B. OTHER EXPENSES</b>									
(1) Building Occupancy		\$ -	\$ -	\$ 37,380.00	\$ 37,380.00				\$ 37,380.00
(2) Professional Services		\$ -	\$ -	\$ 56,528.82	\$ 56,528.82				\$ 56,528.82
(3) Travel		\$ -	\$ -	\$ 6,874.06	\$ 6,874.06				\$ 6,874.06
(4) Equipment		\$ -	\$ -	\$ 3,310.57	\$ 3,310.57				\$ 3,310.57
(5) Food Services		\$ -	\$ -	\$ 6,871.65	\$ 6,871.65				\$ 6,871.65
(6) Medical and Pharmacy		\$ -	\$ -	\$ -	\$ -				\$ -
(7) Subcontracted Services		\$ -	\$ -	\$ -	\$ -				\$ -
(8) Insurance		\$ -	\$ -	\$ 3,312.58	\$ 3,312.58				\$ 3,312.58
(9) Interest Paid		\$ -	\$ -	\$ -	\$ -				\$ -
(10) Operating Supplies & Expenses		\$ -	\$ -	\$ 38,009.19	\$ 38,009.19				\$ 38,009.19
(11) Other-Bad Debt		\$ -	\$ -	\$ -	\$ -				\$ -
(12) Donated Items		\$ -	\$ -	\$ -	\$ -				\$ -
<b>TOTAL OTHER EXPENSES =</b>	\$ -	\$ -	\$ -	\$ 152,286.87	\$ 152,286.87	\$ -	\$ -	\$ -	\$ 152,286.87
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	\$ 19,999.96	\$ 19,999.96	\$ 19,999.96	\$ 293,200.44	\$ 313,200.40	\$ -	\$ -	\$ -	\$ 313,200.40
<b>II.C. DISTRIBUTED INDIRECT COSTS</b>									
(a) Other Support Costs (Optional)		\$ -	\$ -		\$ -		\$ -		\$ -
(b) Administration		\$ -	\$ -		\$ -		\$ -		\$ -
<b>TOT. DISTR'D INDIRECT COSTS =</b>	\$ -	\$ -	\$ -	\$ -	\$ -		XXXXXXXXXX	XXXXXXXXXX	\$ -
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	\$ 19,999.96	\$ 19,999.96	\$ 19,999.96	\$ 293,200.44	\$ 313,200.40	\$ -	\$ 0.00	\$ 0.00	\$ 313,200.40
<b>II.D. UNALLOWABLE COSTS</b>									
		\$ -	\$ -		\$ -		XXXXXXXXXX	XXXXXXXXXX	\$ -
<b>TOT. ALLOWABLE OPER. EXP. =</b>	\$ 19,999.96	\$ 19,999.96	\$ 19,999.96	\$ 293,200.44	\$ 313,200.40	\$ -	XXXXXXXXXX	XXXXXXXXXX	\$ 313,200.40
<b>III. CAPITAL EXPENDITURES</b>									
		\$ -	\$ -	\$ -	\$ -				\$ -

III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS								
III.A. Unearned Funds			\$	-	\$	-	\$	-
<b>IIIB. Funding Allocations</b>								
Current Year Funding								
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State						
				\$	-	\$	-	
				\$	-	\$	-	
				\$	-	\$	-	
				\$	-	\$	-	
Carry Forward Funding								
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State						
				\$	-	\$	-	
				\$	-	\$	-	
				\$	-	\$	-	
<b>Total Funding Allocations</b>			\$	-	\$	-	\$	-
<b>IIIC. Excess Funds</b>								
Excess Funds				\$	-	\$	-	
Excess Current Year Funds to be returned to Managing Entity		Funding Source: F-Federal S-State	\$	-	\$	-	\$	-
				\$	-	\$	-	
				\$	-	\$	-	
				\$	-	\$	-	
Excess Carry Forward Funds to be returned to Managing Entity		Funding Source: F-Federal S-State	\$	-	\$	-	\$	-
				\$	-	\$	-	
				\$	-	\$	-	
				\$	-	\$	-	
				\$	-	\$	-	
				\$	-	\$	-	
				\$	-	\$	-	
				\$	-	\$	-	