

NAMI MIAMI-DADE COUNTY, INC.

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**



NAMI MIAMI-DADE COUNTY, INC.

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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.

Opinion

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, 2022, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

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, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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. 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 Miami-Dade County, Inc and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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 Miami-Dade County, Inc 's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, 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 generally accepted auditing standards, 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 Miami-Dade County, Inc.'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 Miami-Dade County, Inc.'s ability to continue as a going concern for a reasonable period of time.

Other Matters

Other Information

The Florida Department of State, Rule 65E-14.003, Audits of Contractors Participating in the Substance Abuse and Mental Health Programs require that Schedules on pages 17 to 22 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, are required by the Florida Department of State, Rule 65E-14.003, Audits of Contractors Participating in the Substance Abuse and Mental Health Programs, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic consolidated financial statements, and other knowledge we obtained during our audit of the consolidated basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2023 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 22, 2023

NAMI MIAMI-DADE COUNTY, INC.
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 2022

ASSETS

Current Assets

Cash & Cash Equivalents	\$	849,327
Grants receivable		98,176
Prepaid Expenses		2,093
Deposits		3,335

Non-Current Assets

Lease Asset (ROU)		93,842
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TOTAL ASSETS		1,046,773
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LIABILITIES

Current Liabilities

Accounts Payable	\$	89,882
Payroll Accrual		29,090
Unearned Revenue		15,000
Lease Liability, Current Portion		37,044

Non-Current Liabilities

Lease Liability, Net of Current Portion		56,937
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TOTAL LIABILITIES		227,953
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NET ASSETS

Without Donor Restrictions		
Board Designated		-
Undesignated		818,820
TOTAL NET ASSETS		818,820

TOTAL LIABILITIES AND NET ASSETS	\$	1,046,773
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NAMI MIAMI-DADE COUNTY, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

	WITHOUT DONOR RESTRICTIONS
REVENUE AND SUPPORT	
Local Grants and Contributions	\$ 1,079,166
Program Revenue	1,426
Donated Goods and Services	32,500
TOTAL REVENUE & OTHER SUPPORT	1,113,092
EXPENSES:	
Program Service:	
Program Services	799,236
Supporting Service:	
Management and General	120,033
TOTAL EXPENSES	\$ 919,269
CHANGE IN NET ASSETS	193,823
NET ASSETS AT BEGINNING OF YEAR	624,997
NET ASSETS AT END OF YEAR	\$ 818,820

NAMI MIAMI-DADE COUNTY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Program Services	Management and General	Total
PERSONNEL EXPENSES			
Salaries and Related Expenses	\$ 425,409	\$ 52,579	\$ 477,988
TOTAL PERSONNEL EXPENSES =	425,409	52,579	477,988
OTHER EXPENSES			
Building Occupancy	41,439	5,122	46,560
Professional Services	11,425	11,669	23,094
Travel	5,267	7,273	12,540
Equipment	13,108	1,620	14,728
Food Services	8,761	1,083	9,844
Insurance	-	3,079	3,079
Operating Supplies & Expenses	293,827	36,316	330,143
Other Expense	-	1,294	1,294
TOTAL OTHER EXPENSES =	373,827	67,455	441,282
TOTAL PERSONNEL & OTHER EXPENSES =	\$ 799,236	\$ 120,033	\$ 919,269

NAMI MIAMI-DADE COUNTY, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2022

CASH FROM OPERATING ACTIVITIES:

Cash received from grants and contributions	\$ 1,035,684
Cash received from other sources	1,426
Cash paid for personnel services	(455,183)
Cash paid for professional services	(32,335)
Cash paid for other operating expenses	(337,368)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	212,224
Cash at beginning of year	
	637,103
Cash at end of year	\$ 849,327

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

Operating income	193,823
Noncash Lease Expense	6,481
Increase/(Decrease) in Operating Lease Liabilities	(6,341)
(Increase)/Decrease in Grants Receivable	(58,482)
(Increase)/Decrease in Prepaid Expenses	(269)
(Increase)/Decrease in Deposits	(3,335)
Increase/(Decrease) in Accounts Payable	42,543
Increase/(Decrease) in Payroll Accrual	22,805
Increase/(Decrease) in Unearned Revenue	15,000
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 212,224

NET INCREASE IN CASH & CASH EQUIVALENTS	212,224
Cash Beginning of the Year	637,103
Cash End of the Year	\$ 849,327

NON-CASH ACTIVITIES:

In-kind contributions received for Office Space	\$ 31,150
Other in-kind contributions	\$ 1,350
Recognition of New Leased Assets ASC 842	\$ 100,322

NAMI MIAMI-DADE COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

Note 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.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting and 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 those 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

Note 2 - Summary of Significant Accounting Policies (cont.)

Contributions, Support and Expenses

The Organization adheres to FASB ASC 958, which requires among other things the immediate recognition as support (income) all unconditional contributions received and makes an important distinction between restrictions and conditions. The Organization accounts for its government grants in a manner similar to exchange transactions. Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. NAMI Miami-Dade County reports gifts of cash and other assets as support with donor restrictions if they are received with donor stipulations that limit the use of the donated assets, or if they are designated as support for future periods. 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 activity as net assets released from restrictions.

Use of Estimates

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

Revenue Recognition - Contributions

Transfers of cash or other assets or settlement of liabilities that are both voluntary and nonreciprocal are recognized as contributions. Contributions may either be conditional or unconditional. A contribution is considered conditional when the donor imposes both a stipulation and a right of return. Conditional contributions are recognized as revenue on the date all donor-imposed stipulations are overcome or explicitly waived by the donor. Stipulations may include specific and measurable outcomes, limitations on the performance of an activity and other stipulations related to the contribution. A donor has a right of return of any assets transferred or a right of release of its obligation to transfer any assets in the event the organization fails to overcome one or more stipulations. Assets received before the stipulation is overcome are accounted for as refundable advances. Unconditional contributions may or may not be subject to donor-imposed restrictions. Donor imposed restrictions limit the use of the donated assets but are less specific than donor-imposed conditions. Contributions received and unconditional contributions receivable are measured at their fair values and are reported as an increase in net assets. All contributions are considered to be available for unrestricted use, unless specifically restricted by the donor. The organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations about the use of the donated assets, or if they are designated as support for future periods. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statements of Activities as "Net assets released from restrictions." Donor-restricted contributions whose restrictions are met in the same reporting period in which received are reported as net assets without donor restrictions. The organization receives grants from a number of sources including the federal, state and local governments, private foundations, and other donors. Grants are evaluated as to whether they qualify as exchange transactions or contributions as defined by U.S. GAAP. Grants that primarily provide commensurate value to the general public are reported as contributions and recognized as eligible grant activities are conducted.

NAMI MIAMI-DADE COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

Note 2 - Summary of Significant Accounting Policies (cont.)

Revenue Recognition – Exchange Transactions

The Organization applies FASB ASC 606 to exchange transactions in which it receives consideration from individuals for membership, program fees and other program services offered. Under U.S. GAAP, these arrangements are exchange transactions between the organization and the individuals participating in the organization’s programs.

<i>Year ended December 31,</i>	<i>2022</i>
Program Revenue	\$ 829
Other	-
Total Revenue Subject to ASC 606	829
Total Revenue and Public Support not Subject to ASC 606	1,112,263
Total Public Support and Revenue	\$ 1,113,092

Property and Equipment

It is the policy of NAMI Miami-Dade County, Inc. 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. The Organization has no capitalized property and equipment to report as of December 31, 2022. Property and equipment are depreciated using the straight-line method.

Grants and Accounts Receivables

The Organization provides for losses on receivables using the allowance method. The allowance for doubtful receivables is based on experience, third-party contracts, and other circumstances, which may affect the ability of debtors to meet their obligations. It is the Organization’s policy to charge off uncollectible receivables when Management determines the receivable will not be collected. No allowance for receivables was considered necessary as of December 31, 2022. Grants and contracts receivable have been recorded for costs incurred by the Organization, which have not yet been reimbursed. The Organization recorded the following grant receivable as of December 31, 2022:

Grants Description	2022
Thriving Minds (SFBHN)	\$ 98,176

New Accounting Standards Implemented

In February 2016, the FASB issued Accounting Standards Codification (ASC) 842, Leases, to increase transparency and comparability among organizations by requiring the recognition of lease assets and lease liabilities on the balance sheet by lessees and the disclosure of key information about leasing arrangements. The update requires lessees to recognize a right-of-use asset and related lease liability for many operating leases now currently off-balance sheet under current US GAAP. The Organization adopted ASC 842 on January 1, 2022. Please see note 10.

NAMI MIAMI-DADE COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

Note 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. As of December 31, 2022 the Organization had \$349,076 in excess of federally insured limits.

Note 4 – 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, 2022 the Organization did not have any uncertain tax positions that qualify for either recognition or disclosure in the accompanying financial statements. Tax years that remain subject to examination by Federal Authorities are 2022, 2021, and 2020.

Note 5 – Support and Revenue

Financial resources are provided by government, local agency grants and public support revenues. NAMI Miami-Dade County, Inc. is dependent upon public support for its operation and the timeliness in which the grants are collected is essential to meet the normal cash flow needs. For financial statement purposes, revenue is recognized either pro rata based on the periods covered by the grants or based on expenses incurred for reimbursable grants, dependent on the type of the grant. Deferred support represents cash received in advance of the related expenditure.

Note 6 – Current Vulnerability due to Concentration

NAMI Miami-Dade County, Inc. receives approximately 95% of its support from various grants and contributions. It is possible that in the near term these programs could cease, which could cause a material impact on NAMI Miami-Dade County, Inc. and its ability to continue operations. NAMI Miami-Dade County, Inc. is not expecting that the support from the organization will be lost in the near future.

Note 7 – Subsequent Events

ASC Topic 855, *Subsequent Events*, establishes general standards of accounting for and disclosure of events that occur after the consolidated balance sheet date but before consolidated financial statements are issued or are available to be issued.

For the year ended December 31, 2022, NAMI Miami-Dade County, Inc. has evaluated all subsequent events through March 22, 2023, which is the date the consolidated financial statements were available to be issued, and concluded no additional subsequent events have occurred that would require recognition or disclosure in these consolidated financial statements.

NAMI MIAMI-DADE COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

Note 8 – In-Kind Contributions

In September 2020, the Financial Accounting Standards Board (“FASB”) issued an ASU 2020-07, Not- For-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. The update requires not-for-profits to present contributed nonfinancial assets as a separate line item in the statements of activities, and to disclose information regarding each type of contributed nonfinancial asset. The update is to be applied on a retrospective basis and is effective for annual reporting periods beginning after June 15, 2021, and for interim reporting periods beginning after June 15, 2022. The organization adopted this pronouncement during the year ended December 31, 2022. During the year, the Organization recognized a contribution of \$31,150 for its office space, based on its estimated market value and recognized \$1,350 for other miscellaneous in-kind donations.. The Total In-Kind Donations of \$32,500 for the year then ended.

Contributions of Nonfinancial Assets

Non-financial Asset	December 31, 2022	Utilization in Programs/Activities	Donor Restrictions	Valuation Techniques and Inputs
Rent (In-Kind)	\$ 31,150	All program activities and administration	Without Donor Restrictions	NAMI Miami-Dade County, Inc. estimated the fair value of the contributed facility based on rent per square foot, using the property appraiser value, this value is comparable to other properties with similar square footage in the area.
Miscellaneous (In-Kind)	\$ 1,350	All program activities and administration	Without Donor Restrictions	NAMI Miami-Dade County, Inc. estimated the fair value of the contributed items based on current prices. This value is compared to comparable other items in the market.

Note 9 – Liquidity

The Organization’s main source of revenue is contributions and grants. These sources of revenue are what will be used to fund the Organization operations; the remainder of the revenue is from contributions from various sources.

The Organization considers contributions without donor restrictions, program income 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 expenditure includes general and administrative expenses, program costs, and other administrative costs which are necessary to sustain operations and is expected to be paid in the subsequent year. Annual operations are defined as total expense related to both program services and supporting services activities.

NAMI MIAMI-DADE COUNTY, INC.

NOTES TO FINANCIAL STATEMENTS

Note 9 – Liquidity (cont.)

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 (Cash and Grants Receivable) are all assets available for general expenditure. Although, complete receivables may not be fully collectible (expected to collect 100%), 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.

Note 10 – Leases (Presented Under ASC 842)

As of December 31, 2022, the Organization had one lease arrangement under which it is a lessee. The lease is with an unrelated party and is for 31 months, commencing on November 1, 2022, and ending on May 31, 2025. At any time during the lease term, either party to the lease may provide 90 days written notice of their intent to terminate the lease, in which event the lease shall terminate upon the 90th day from such notice. The Organization will pay the landlord \$3,335 monthly during the first year, and thereafter there will be rent escalations of 2.5% annually. The lease has no option to renew. Operating lease costs totaled \$6,670 during 2022.

The Lease Asset (Right-of-Use or ROU) and the Lease Liability were measured as of the lease implementation date (November 1, 2022) and were initially recorded to have a present value of \$100,323. As permitted by ASC 842, a risk-free discount rate of 4.07% as of November 1, 2020, was used to calculate the present value. During 2022, the Lease Asset (ROU) was amortized by \$6,481 and the lease liability was reduced by \$6,341.

Maturities of the lease liability are as follows for the years ending December 31:

The maturity of lease liabilities as of December 31, 2022:

2023	\$	40,186
2024		41,186
2025		17,515
Total Lease Payments		98,887
Less Imputed Interest		(4,906)
Present Value of Lease Obligations		\$ 93,981



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, 2022 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 22, 2023.

Report on 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) as a basis for designing 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 NAMI Miami-Dade County, Inc.'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 or significant deficiencies may exist that were not 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.

A handwritten signature in blue ink that reads "Thomas & Company CPA PA". The signature is written in a cursive style.

Thomas & Company CPA
Cooper City, Florida
March 22, 2023

NAMI MIAMI DADE COUNTY, INC
SCHEDULE OF STATE EARNINGS
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

1 Total Expenditures		\$ 784,793
2 Less Other State and Federal Funds		-
3 Less Non-Match SAMH Funds		(45,000)
4 Less Unallowable Costs per 65E-14, F.A.C.		
5 Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)		739,793
6 Maximum Available Earnings (Line 5 times 75%)		554,845
7 Amount of State Funds Requiring Match		305,536
8 Amount Due to Department (Subtract line 7 from line 6) If negative, the amount of the difference is due to the Department up to the amount of line 7.		\$ 249,309

NAMI MIAMI-DADE COUNTY, INC.
Schedule of Bed Day Availability
December 31, 2022

NOT APPLICABLE

NAMI MIAMI-DADE COUNTY, INC.
SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Revenues From Grantee	Related Party	Allocation of Related Party Transactions Adjustment State-Designated Cost Centers					Total
		1	2	3		
Rent							
Services							
Interest							
Other							
Total Revenue From Grantee							

Expenses Associated with Grantee Transaction:

Personnel Services
 Depreciation
 Interest
 Other
 Total Associated Expenses

NONE

Related Party Transaction Adjustment

Provider Name: NAMI Miami-Dade County
 Audit Period: 7/1/2021 - 6/30/2022

**AUDIT SCHEDULE
 ACTUAL EXPENSES AND REVENUES SCHEDULE**



STATE-FUNDED										
Mental Health										
FUNDING SOURCES & REVENUES	Outreach	Incidental Expenses	Cost Reimbursement	Other Bundled Projects	Mental Health Total	Total for State SAMH-Funded Covered Services or Projects	Total for Non-State-Funded Covered Services or Projects	Total for All Covered Services or Projects	Non-SAMH Covered Services or Projects	Total Funding
A	15	28	B3	C0	B	(B+C)	E	(D+E)	G	(F+G)

IA. STATE SAMH FUNDING

Current Year Funding

Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/S-Federal and State								
MH009	ME225-12-84	F/S	\$ 140,212.28			\$ 140,212.28	\$ 140,212.28		\$ 140,212.28	\$ 140,212.28
MH09S	ME225-12-84	F		\$ 4,322.92	\$ 2,124.80	\$ 6,447.72	\$ 6,447.72		\$ 6,447.72	\$ 6,447.72
MHSPV	ME225-12-84	F			\$ 203,875.52	\$ 203,875.52	\$ 203,875.52		\$ 203,875.52	\$ 203,875.52
Total Current Year Funding			\$ 140,212.28	\$ 4,322.92	\$ 2,124.80	\$ 203,875.52	\$ 350,535.52	\$ 350,535.52	\$ 350,535.52	\$ 350,535.52
TOTAL STATE SAMH FUNDING =			\$ 140,212.28	\$ 4,322.92	\$ 2,124.80	\$ 203,875.52	\$ 350,535.52	\$ 350,535.52	\$ 350,535.52	\$ 350,535.52

IB. OTHER GOVERNMENT FUNDING

(1) Other State Agency Funding					\$ -	\$ -		\$ -		\$ -
(2) Medicaid					\$ -	\$ -		\$ -		\$ -
(3) Local Government					\$ -	\$ -		\$ -		\$ -
(4) Federal Grants and Contracts					\$ -	\$ -		\$ -		\$ -
(5) In-kind from local govt. only					\$ -	\$ -		\$ -		\$ -
TOTAL OTHER GOVERNMENT FUNDING =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

IC. ALL OTHER REVENUES

(1) 1st & 2nd Party Payments					\$ -	\$ -		\$ -		\$ -
(2) 3rd Party Payments (except Medicare)					\$ -	\$ -		\$ -		\$ -
(3) Medicare					\$ -	\$ -		\$ -		\$ -
(4) Contributions and Donations					\$ -	\$ -	\$ 723,156.79	\$ 723,156.79		\$ 723,156.79
(5) Other					\$ -	\$ -		\$ -		\$ -
(6) In-kind					\$ -	\$ -		\$ -		\$ -
TOTAL ALL OTHER REVENUES =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 723,156.79	\$ 723,156.79	\$ -	\$ 723,156.79
TOTAL FUNDING =	\$ 140,212.28	\$ 4,322.92	\$ 2,124.80	\$ 203,875.52	\$ 350,535.52	\$ 350,535.52	\$ 723,156.79	\$ 1,073,692.31	\$ -	\$ 1,073,692.31

SAMH COVERED SERVICES												
Mental Health												
EXPENSE CATEGORIES	Outreach	Incidental Expenses	Cost Reimbursement	Other Bundled Projects	Mental Health Total	Total for State SAMH-Funded Covered Services	Total for Non-State-Funded Covered Services	Total for All Covered Services	Non-SAMH Covered Services	Other Support Costs (optional)	Administration	Total Expenses

*except IIC & IID

A	15	28	B3	C0	B	(B+C) D	E	(D+E) F	G	H	I	(F+G+H+I+J) J
IIA. PERSONNEL EXPENSES												
(1) Salaries	\$ 140,212.28				\$ 140,212.28	\$ 140,212.28	\$ 197,707.77	\$ 337,920.05				\$ 337,920.05
(2) Fringe Benefits					\$ -	\$ -		\$ -				\$ -
TOTAL PERSONNEL EXPENSES =	\$ 140,212.28	\$ -	\$ -	\$ -	\$ 140,212.28	\$ 140,212.28	\$ 197,707.77	\$ 337,920.05	\$ -	\$ -	\$ -	\$ 337,920.05
IIIB. OTHER EXPENSES												
(1) Building Occupancy					\$ -	\$ -	\$ 40,495.00	\$ 40,495.00				\$ 40,495.00
(2) Professional Services					\$ -	\$ -	\$ 52,642.36	\$ 52,642.36				\$ 52,642.36
(3) Travel					\$ -	\$ -	\$ 6,883.37	\$ 6,883.37				\$ 6,883.37
(4) Equipment					\$ -	\$ -	\$ 19,115.85	\$ 19,115.85				\$ 19,115.85
(5) Food Services					\$ -	\$ -		\$ -				\$ -
(6) Medical and Pharmacy					\$ -	\$ -		\$ -				\$ -
(7) Subcontracted Services	\$ 4,322.92	\$ 2,124.80	\$ 203,875.52	\$ 210,323.24	\$ 210,323.24	\$ 210,323.24	\$ 11,206.11	\$ 221,529.35				\$ 221,529.35
(8) Insurance					\$ -	\$ -	\$ 3,311.73	\$ 3,311.73				\$ 3,311.73
(9) Interest Paid					\$ -	\$ -		\$ -				\$ -
(10) Operating Supplies & Expenses					\$ -	\$ -	\$ 102,895.30	\$ 102,895.30				\$ 102,895.30
(11) Other-Bad Debt					\$ -	\$ -		\$ -				\$ -
(12) Donated Items					\$ -	\$ -		\$ -				\$ -
TOTAL OTHER EXPENSES =	\$ -	\$ 4,322.92	\$ 2,124.80	\$ 203,875.52	\$ 210,323.24	\$ 210,323.24	\$ 236,549.72	\$ 446,872.96	\$ -	\$ -	\$ -	\$ 446,872.96
TOT. PERSONNEL & OTH. EXP. =	\$ 140,212.28	\$ 4,322.92	\$ 2,124.80	\$ 203,875.52	\$ 350,535.52	\$ 350,535.52	\$ 434,257.49	\$ 784,793.01	\$ -	\$ -	\$ -	\$ 784,793.01
IIIC. DISTRIBUTED INDIRECT COSTS												
(a) Other Support Costs (Optional)					\$ -	\$ -		\$ -		\$ -	\$ -	\$ -
(b) Administration					\$ -	\$ -		\$ -		\$ -	\$ -	\$ -
TOT. DISTR'D INDIRECT COSTS =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	XXXXXXXXXX	XXXXXXXXXX	\$ -
TOTAL ACTUAL OPER. EXPENSES =	\$ 140,212.28	\$ 4,322.92	\$ 2,124.80	\$ 203,875.52	\$ 350,535.52	\$ 350,535.52	\$ 434,257.49	\$ 784,793.01	\$ -	\$ 0.00	\$ 0.00	\$ 784,793.01
IIID. UNALLOWABLE COSTS												
					\$ -	\$ -		\$ -		XXXXXXXXXX	XXXXXXXXXX	\$ -
TOT. ALLOWABLE OPER. EXP. =	\$ 140,212.28	\$ 4,322.92	\$ 2,124.80	\$ 203,875.52	\$ 350,535.52	\$ 350,535.52	\$ 434,257.49	\$ 784,793.01	\$ -	XXXXXXXXXX	XXXXXXXXXX	\$ 784,793.01
IIIE. CAPITAL EXPENDITURES												
					\$ -	\$ -		\$ -				\$ -
III. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS												
IIIA. Unearned Funds												
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
IIIB. Funding Allocations												
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					\$ -	\$ -				\$ -

								\$ -	\$ -
								\$ -	\$ -
								\$ -	\$ -
								\$ -	\$ -
Total Funding Allocations								\$ -	\$ -
IIIC. Excess Funds									
Excess Funds								\$ -	\$ -
Funding Source:									
Excess Current Year Funds to be returned to Managing Entity		F-Federal						\$ -	\$ -
		S-State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
								\$ -	\$ -
Funding Source:									
Excess Carry Forward Funds to be returned to Managing Entity		F-Federal						\$ -	\$ -
		S-State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
								\$ -	\$ -