

NAMI CALIFORNIA  
A NONPROFIT ORGANIZATION

FINANCIAL STATEMENTS  
AND  
SUPPLEMENTAL INFORMATION

JUNE 30, 2013

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
NAMI California  
Sacramento, California

### **Report on the Financial Statements**

We have audited the accompanying financial statement of NAMI California (a non-profit corporation), which comprise the statements of financial position as of June 30, 2013, and the related statements of activities and 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 these financial statements in accordance with accounting principles generally accepted in the United States of America. This includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' 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. 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 the NAMI California as of June 30, 2013, and its revenues and expenses, cash flows, and changes in net assets for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

Our audit was made for the purpose of forming an opinion on the 2013, financial statements referred to in the first paragraph taken as a whole. The accompanying supplemental information on pages 16 and 17 is presented for the purpose of additional analysis and is not a required part of the above financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements referred to above, and, in our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Brown, Felt, Boyce & Astle, LLP*

Sacramento, California  
October 11, 2013

NAMI CALIFORNIA

STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2013

ASSETS

Current assets	
Cash and cash equivalents	\$ 1,428,468
Accounts receivable	638,014
Prepaid expenses and other current assets	<u>43,452</u>
Total current assets	2,109,934
Property and equipment, net	<u>28,430</u>
Total assets	<u>\$ 2,138,364</u>

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable	\$ 366,102
Accrued expenses	40,608
Deferred revenue	<u>83,955</u>
Total current liabilities	490,665
Deferred rent liability	<u>8,986</u>
Total liabilities	<u>499,651</u>
Net assets	
Unrestricted	678,813
Unrestricted - Board designated	957,245
Temporarily restricted	<u>2,655</u>
Total net assets	<u>1,638,713</u>
Total liabilities and net assets	<u>\$ 2,138,364</u>

The accompanying notes are an integral part of these financial statements.

NAMI CALIFORNIA

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2013

Revenues and support	
Membership	\$ 60,190
Contributions	177,843
Grants and contracts	2,015,154
Conference revenue	97,651
Investment income	1,326
Other revenue	<u>266,704</u>
Subtotal	2,618,868
Net assets released from restrictions	<u>539</u>
Total revenues and support	<u>2,619,407</u>
Expenses	
Program services	
NAMI family-to-family education	142,948
NAMI peer-to-peer recovery education	159,776
MHSA/OAC contracts	49,717
Web contract	190,068
In our own voice: living with mental illness	907
Working well together	146,232
Criminal justice	539
Legislative advocacy	74,753
CalMHSA	1,189,550
CalMHSA RSE	80,810
PhRMA	9,059
NAMI bikes	<u>9,850</u>
Total program services	<u>2,054,209</u>
Supporting services	
Fundraising	3,209
Administrative expenses	41,940
Conference expenses	120,759
Membership	<u>68,344</u>
Total supporting services	<u>234,252</u>
Total expenses	<u>2,288,461</u>
Increase in unrestricted net assets	<u>330,946</u>
Temporarily restricted net assets	
Net assets released from restrictions	<u>(539)</u>
Increase (decrease) in temporarily restricted net assets	<u>(539)</u>
Increase in net assets	330,407
Net assets, beginning of year	<u>1,308,306</u>
Net assets, end of year	<u>\$ 1,638,713</u>

The accompanying notes are an integral part of these financial statements.

NAMI CALIFORNIA

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2013

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Cash flows from operating activities	
Increase in net assets	\$ 330,407
Reconciliation of net cash provided by (used in) operating activities	
Depreciation expense	11,432
Changes in	
Accounts receivable	(64,014)
Prepaid expenses and other current assets	(1,509)
Accounts payable	74,671
Accrued expenses	(6,358)
Deferred revenue	(154,135)
Deferred rent liability	<u>(2,169)</u>
Net cash provided by operating activities	<u>188,325</u>
Cash flows from investing activities	
Purchases of property and equipment	<u>(11,845)</u>
Net cash used in investing activities	<u>(11,845)</u>
Net increase in cash and cash equivalents	176,480
Cash and cash equivalents, beginning of year	<u>1,251,988</u>
Cash and cash equivalents, end of year	<u>\$ 1,428,468</u>

The accompanying notes are an integral part of these financial statements.

NAMI CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2013

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Operations

The National Alliance on Mental Illness California (NAMI California, or the Organization) is an organization that links together family support groups statewide with the common goals of improving the quality of life for the mentally ill citizens of California through individualized care and treatment, upgraded housing, increased research, and reduction of stigma. NAMI California provides education, information, and support to accomplish these goals.

NAMI California is guided by policy and resolutions passed at state conferences and decisions made by the State Board of Directors elected by individual family members.

NAMI California raises funds through memberships, donations, and grants. The Organization is operated from an office in Sacramento, California.

Programs and Services

NAMI California has 67 affiliates throughout the state of California. Each of the affiliates has different needs based on its size, location, and availability of community resources. Each of the affiliates holds regular meetings, offers education and support programs for families and consumers, and provides different types of community education (speaker's bureau, educational material, etc). In addition, each affiliate offers other education programs based on where it is located, its size (from 10 to approximately 500 members), its existing community resources, and the resources available to the affiliate. In order to appropriately support the affiliates, it is essential that NAMI California supports what the affiliates are doing and assists them, whenever possible, in carrying out their goals. NAMI California, therefore, offers a range of programs and services that every affiliate may elect to provide at a local level. NAMI California is very active in seeking funding to make all programs available to every affiliate.

*NAMI Family-to-Family Education*

This course places emphasis on family healing, providing insights into and resolution of the profound distress experienced by families and their close relatives as they struggle to cope with serious and persistent mental illness. The 12-week curriculum offers a wide range of information about mental illness, and assists caregivers in understanding how the experience of living with mental illness affects their family member. This course is available in Spanish.

*NAMI Peer-to-Peer Recovery Education*

This course offers people with mental illnesses information that will assist them in learning how to "live well with mental illness." The nine-week program uses a combination of lecture, interactive exercises and structured group process to promote awareness, provide information, and offer opportunities to reflect on the impact of mental illness as it expresses itself uniquely through each participant's life. The curriculum includes comprehensive information on the biological bases of mental illness; personal and interpersonal awareness; effectiveness and coping skills; relapse prevention; and information on addictions, spirituality, and basic self care. This course is available in Spanish.

NAMI CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2013

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Programs and Services (Continued)

*NAMI Support Groups*

The NAMI Support Group model offers a set of key structures and group processes for facilitators to use in common support group scenarios. Facilitator training is available; however, affiliates are not required to receive this specific training in order to provide support groups at the local level.

*NAMI Provider Education*

This program is designed for mental health service providers and their staff and is co-taught by consumers, professionals, and family members. This 10-week course presents a penetrating, subjective view of family and consumer experiences to providers and line staff at public agencies who work directly with people with severe and persistent mental illness. The course reflects a new knowledge base, the “lived experiences” of coping with mental illness or caring for someone who struggles with this life-long challenge.

*NAMI Basics Education Program*

This signature education program is for parents and other caregivers of children and adolescents living with mental illness. The course is taught by trained teachers who are the parent or other caregivers of individuals who developed the symptoms of mental illness prior to the age of 13 years. The six 2½ hour classes of instructional material, discussions, and interactive exercises assist parents of children and adolescents in understanding mental illnesses and empowers them to become effective advocates for their children. All instruction and course materials are free to class participants.

*Hand-to-Hand*

This nine-week course is designed to support the families of children and adolescents when their child is newly diagnosed with a mental illness. When a family enters this world, it is faced with new professionals, new treatment, new medications, new school programs, and even a new language that it must understand in order to assist its child in receiving the best possible services. Hand-to-Hand teaches about the illness, the treatments, and the medications. The key for parents is they learn about local resources and how to utilize those resources in behalf of their child and their family. This course is available in Spanish.

*Hearts and Minds*

Research has demonstrated that people living with severe psychiatric conditions may have an increased risk of heart disease and related conditions. This education program includes a 13-minute inspirational video tape and a 24-page educational booklet. The program raises awareness and provides information on diabetes, diet, exercise, smoking, addictions, recovery, stigma, and treatment. Participants learn about healthy, accessible and affordable lifestyle changes designed to reduce cardiac risk among people with mental illness. The program is designed to make people want to get moving and to change the things they can change, in order to have a healthier life.

NAMI CALIFORNIA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2013

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Programs and Services (Continued)

*In Our Own Voice: Living with Mental Illness*

In Our Own Voice (IOOV) is a unique public education program in which two trained consumer speakers share compelling personal stories about living with mental illness and achieving recovery. IOOV is an opportunity for those who have struggled with mental illness to gain confidence and to share their individual experiences of recovery and transformation. IOOV presentations are given to consumer groups, students, law enforcement officials, educators, providers, faith community members, politicians, professionals, inmates, and interested civic groups.

*MIAW (Mental Illness Awareness Week)*

Established in 1990, by Congress, the first week of October is designated as Mental Illness Awareness Week. Every October, this NAMI tradition presents at all levels of the NAMI organization – National, State, and Local – through a variety of outreach, educational, and advocacy efforts.

*Parents and Teachers as Allies*

Parents and Teachers as Allies is an in-service mental health education program for school professionals. This one to two-hour in-service program focuses on helping school professionals and families within the school community better understand the early warning signs of mental illnesses in children and adolescents and how best to intervene so that youth with mental health treatment needs are linked with services. It also covers the lived experience of mental illnesses and how schools can best communicate with families about mental health related concerns.

*NAMI Connection*

This ongoing support group for people facing the challenges of recovering from a severe and a persistent mental illness provides a forum in which people with mental illness learn from each others' experiences, share coping strategies, and offer each other encouragement, understanding, and support. Many mental health consumers are isolated by their illness. The support group offers a powerful healing process as each individual discovers that they are not alone and that they have peers who understand their experiences and concerns.

*Working Well Together (WWT)*

The Working Well Together Training and Technical Assistance Center (WWT TAC) supports the vision of the Mental Health Services Act to transform systems to be client and family-driven. WWT TAC supports the sustained development of client, family member, and parent/caregiver employment within every level of the public mental health workforce.

NAMI CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2013

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Programs and Services (Continued)

*Ending the Silence*

Ending the Silence is a 50-minute program designed for high school audiences and is typically presented in the freshman/sophomore health classes during the mental health portion of the curriculum. This transformational program is devoted to giving students an opportunity to learn about mental illness through an informative PowerPoint, short videos, and personal testimony. Through the presentation, students learn symptoms and indicators of mental illness and are given ideas about how to help themselves, friends, or family members who may be in need of support.

*Provider Education*

Provider Education is a 5-week course that presents a penetrating, subjective view of family and consumer experiences with serious mental illness to line staff at public agencies who work directly with people experiencing severe and persistent mental illnesses. The course helps providers realize the hardships that families and consumers face and appreciate the courage and persistence it takes to live with and recover from mental illness.

*NAMI Bikes*

NAMI Bikes is a cycling fundraiser put on through NAMI National in coordination with state NAMI affiliates to raise money and awareness about stigma and discrimination around mental illness. These events occur across the nation and help to engage a different group of people than the current walk program.

Basis of Accounting and Presentation

The financial statements of NAMI California have been prepared on the accrual basis of accounting. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) in its Accounting Standards Codification (ASC) Topic 958, *Not-for-Profit Entities*. Under ASC Topic 958, NAMI California is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. There were no permanently restricted net assets at June 30, 2013.

Fair Value of Financial Instruments

NAMI California has financial instruments whereby the fair market value of the instruments could be different than that recorded on a historical basis on the accompanying statements of financial position. The financial instruments consist of cash and cash equivalents, accounts receivable, prepaid expenses and other current assets, accounts payable, accrued expenses, and deferred revenues. The carrying amounts of NAMI California's financial instruments generally approximate their fair values at June 30, 2013.

NAMI CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2013

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

Cash and cash equivalents are considered to be all highly liquid investments with original maturities of three months or less, including money market mutual funds. Cash equivalents are stated at cost because that approximates market value.

Accounts Receivable

Accounts receivable consists primarily of amounts due from the California Mental Health Services Authority; the California Institute of Mental Health; and the California Department of Mental Health for the Self-Help Network, Peer-to-Peer, and Family-to-Family programs. Management considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required. Balances that are still outstanding after management has used reasonable collection efforts are charged to operations when that determination is made.

Property and Equipment

NAMI California capitalizes all expenditures for property and equipment in excess of \$500. Assets donated with explicit restrictions regarding their use, including contributions of cash that must be used to acquire property and equipment, are reported as temporarily or permanently restricted support, as appropriate. Purchased property and equipment are carried at cost. Donated property and equipment are carried at the approximate fair value at the date of donation. Depreciation is computed using primarily the straight-line method over the estimated useful lives of the assets, which range from three to ten years. Routine or anticipated maintenance costs are included in the preliminary and revised budgets each year and expensed in the year the maintenance occurs. Any non-routine or unanticipated maintenance costs are expensed in the year incurred.

Deferred Revenue

Included in deferred revenue may be amounts which the Organization receives as an advance on future grant revenue. Amounts received as a refundable advance will be recognized in the final year of the grant. There were no refundable advances included in the balance of deferred revenue as of June 30, 2013.

Revenue Recognition

The Organization receives grants from the State of California and other agencies. Support received from these grants is recognized to the extent of expenses.

NAMI CALIFORNIA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2013

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition (Continued)

Contributions and memberships received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and nature of any donor restrictions. Support that is not restricted by the donor is reported as an increase in unrestricted net assets. All other donor restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (when a stipulated time restriction ends or the purpose for the restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Restricted contributions whose restrictions are met in the same reporting period are recorded as unrestricted contributions. NAMI California has determined that contributions and memberships are reported in accordance with ASC Topic 958.

Income Taxes

NAMI California was organized as California nonprofit organization and is exempt from income taxes under section 501(c)(3) of the Internal Revenue Code (IRC). The Organization is not considered to be a private foundation. As such, no part of the net earnings of the Organization may, in whole or in part, benefit any private shareholder or individual. Income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. During the year ended June 30, 2013, NAMI California had no net unrelated business taxable income.

NAMI California's tax returns are subject to examination by federal and California tax jurisdictions. There are no examinations currently in process. The Organization is no longer subject to income tax audits for years before 2010 and 2009, for federal and California tax jurisdictions, respectively.

Marketing

NAMI California uses marketing to promote its programs among the public it serves. The cost of marketing is charged to expense as incurred.

Concentrations of Credit Risk

NAMI California maintains cash in demand deposit accounts with federally insured institutions. At times during the year, the balances in these accounts may exceed the federally insured limits. The Organization has not experienced any losses on such accounts and believes they are not exposed to any significant credit risk on cash and cash equivalents.

Subsequent Events

In preparing the accompanying financial statements, management has considered events that have occurred after June 30, 2013, through October 11, 2013, the date these financial statements were available for issuance.

NAMI CALIFORNIA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2013

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncements

In May 2011, the FASB issued an accounting standard update that is intended to achieve common fair value measurement and disclosure requirements. The new standard does not extend the use of fair value accounting, but rather, provides clarification of existing guidance and additional disclosures. The guidance is effective prospectively for the Organization for the year ended June 30, 2013. The Organization does not believe this pronouncement will have a material effect on its financial statements.

In October 2012, the FASB issued an accounting standard update that requires a not-for-profit entity (NFP) to classify cash receipts from the sale of donated financial assets consistently with cash donations received in the statement of cash flows if those cash receipts were from the sale of donated financial assets that upon receipt were directed without any NFP-imposed limitations for sale and were converted nearly immediately into cash. Accordingly, the cash receipts from the sale of those financial assets should be classified as cash inflows from operating activities, unless the donor restricted the use of the contributed resources to long-term purposes, in which case those cash receipts should be classified as cash flows from financing activities. Otherwise, cash receipts from the sale of donated financial assets should be classified as cash flows from investing activities by the NFP. The guidance is effective prospectively for the Organization for the year ending June 30, 2014. Management does not believe this pronouncement will have a material effect on its financial statements.

In April 2013, the FASB issued an accounting standard update that requires a NFP to recognize all services received from personnel of an affiliate that directly benefit the recipient NFP entity and for which the affiliate does not charge the recipient NFP. Those services should be measured at the cost recognized by the affiliate for the personnel providing those services. However, if measuring a service received from personnel of an affiliate at cost will significantly overstate or understate the value of the service received, the recipient NFP entity may elect to recognize that service received at either (1) the cost recognized by the affiliate for the personnel providing that service, or (2) the fair value of that service. The guidance is effective prospectively for the organization for the year ending June 30, 2015. The Organization does not believe this pronouncement will have a material effect on its financial statements.

Use of Estimates

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management makes estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NAMI CALIFORNIA  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2013

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NOTE 2: PREPAID EXPENSES AND OTHER CURRENT ASSETS

At June 30, 2013, prepaid expenses and other current assets were comprised of the following:

Prepaid insurance	\$ 9,461
Convention deposits	3,943
Other prepaid expenses	<u>30,048</u>
Total	<u>\$ 43,452</u>

NOTE 3: INVESTMENTS

Investment return for the year ended June 30, 2013, was comprised of the following:

Interest and dividend income	\$ <u>1,326</u>
Investment income, net	<u>\$ 1,326</u>

Investment return during the year ended June 30, 2013, consisted entirely of interest earned on bank accounts and certificates of deposit.

NOTE 4: PROPERTY AND EQUIPMENT

At June 30, 2013, property and equipment consisted of the following:

Furniture and fixtures	\$ <u>104,653</u>
	104,653
Less accumulated depreciation	<u>(76,223)</u>
Property and equipment, net	<u>\$ 28,430</u>

Depreciation expense was \$11,432 for the year ended June 30, 2013.

NOTE 5: ACCRUED VACATION PAY

The Organization has enacted a vacation policy based on years of services. The balance of accrued vacation payable at June 30, 2013, is \$13,663 and is included in accrued expenses.

NAMI CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2013

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NOTE 6: BOARD DESIGNATED NET ASSETS

At June 30, 2013, unrestricted - Board designated net assets consisted of the following:

Reserve funds	\$ 302,415
Real estate / capital improvement	302,415
Money market / investment account	302,415
Program support and development	<u>50,000</u>
Total	<u>\$ 957,245</u>

NOTE 7: TEMPORARILY RESTRICTED NET ASSETS

At June 30, 2013, temporarily restricted net assets consisted of the following:

Criminal Justice	\$ <u>2,655</u>
Total	<u>\$ 2,655</u>

NOTE 8: EMPLOYEE BENEFIT PLAN

The Organization has established a Savings Incentive Match Plan for Employees of Small Employers (Simple IRA) retirement plan covering all employees after one year of employment. Two percent of each eligible employee's salary is matched by the Organization. The expense recognized for the year ended June 30, 2013, was \$9,466.

NOTE 9: OPERATING LEASES

The Organization leases office space and office equipment under operating leases expiring in 2015. Future minimum payments under these leases as of June 30, 2013, are as follows:

<u>June 30,</u>	
2014	\$ 60,450
2015	<u>47,541</u>
Total	<u>\$ 107,991</u>

Rent expense under these leases during the year ended June 30, 2013, was \$51,804.

NAMI CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2013

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NOTE 10: CONTINGENT MATTERS

Various government agencies have the authority to audit the books and records of the Organization as they pertain to the grants and contracts they have awarded. As a result of these potential audits, some grant or contract costs could be disallowed which might create a liability to the Organization.

NOTE 11: RISKS AND UNCERTAINTIES

NAMI California periodically invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of financial position.

NAMI California receives a substantial portion of its revenue from the State of California. During the year ended June 30, 2013, grants revenue from the State of California totaled \$1,988,154, or 76% of revenues. Additionally, State contracts may be reduced or eliminated due to State budgeting shortfalls.

## **Supplemental Information**

NAMI CALIFORNIA

ANNUAL CONFERENCE INCOME AND EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2013

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Revenues and support	
Registration	\$ 95,151
Exhibitors and donations	<u>2,500</u>
Total revenue and support	<u>97,651</u>
Expenses	
Payroll and benefits	2,989
Conferences expenses	111,413
Travel	<u>6,357</u>
Total expenses	<u>120,759</u>
Excess of conference expenses over revenues	<u><u>\$ (23,108)</u></u>

NAMI CALIFORNIA  
PROGRAM, FUNDRAISING, MEMBERSHIP  
AND ADMINISTRATIVE EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2013

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Alarm	\$ 998
Computer services	7,955
Consultants	811,596
Depreciation	11,432
Employee benefits	76,162
Equipment expenses	38,537
Insurance	5,246
Legal and professional	35,741
Office supplies	18,043
Other expenses	20,552
Payroll	582,736
Payroll taxes	53,881
Postage	7,120
Rent	51,804
Telephone	13,078
Training	361,166
Travel	66,701
Workers compensation	<u>4,954</u>
	<u>\$ 2,167,702</u>