



Beyond Accounting

NAMI CALIFORNIA
A NONPROFIT ORGANIZATION

FINANCIAL STATEMENTS
AND
SUPPLEMENTAL INFORMATION

JUNE 30, 2015 AND 2014

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Beyond Accounting

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
NAMI California
Sacramento, California

Report on the Financial Statements

We have audited the accompanying financial statements of NAMI California (a non-profit corporation), which comprise the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities and cash flows for the years 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 audits. We conducted our audits 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, 2015 and 2014, and its revenues and expenses, cash flows, and changes in net assets for the years 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 2015 financial statements referred to in the first paragraph taken as a whole. The accompanying supplemental information on pages 15 and 16 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.

BFBA, LLP

Sacramento, California
October 15, 2015

NAMI CALIFORNIA
 STATEMENTS OF FINANCIAL POSITION
 JUNE 30, 2015 AND 2014

ASSETS

	<u>2015</u>	<u>2014</u>
Current assets		
Cash and cash equivalents	\$ 1,459,910	1,856,045
Accounts receivable	369,378	410,866
Prepaid expenses and other current assets	<u>13,720</u>	<u>34,847</u>
Total current assets	1,843,008	2,301,758
Property and equipment, net	<u>15,006</u>	<u>22,574</u>
Total assets	<u>\$ 1,858,014</u>	<u>2,324,332</u>

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable	\$ 110,955	562,167
Accrued expenses	56,649	60,627
Deferred revenue	<u>64,027</u>	<u>67,844</u>
Total current liabilities	231,631	690,638
Deferred rent liability	<u>5,285</u>	<u>5,066</u>
Total liabilities	<u>236,916</u>	<u>695,704</u>
Net assets		
Unrestricted	647,590	671,063
Unrestricted - Board designated	962,513	957,565
Temporarily restricted	<u>10,995</u>	<u>-</u>
Total net assets	<u>1,621,098</u>	<u>1,628,628</u>
Total liabilities and net assets	<u>\$ 1,858,014</u>	<u>2,324,332</u>

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

NAMI CALIFORNIA

STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
Revenues and support		
Grants and contracts	\$ 1,646,610	2,684,728
Contributions	213,787	126,516
Conference revenue	111,758	140,086
Membership	52,310	59,840
Interest income	1,339	1,262
Other revenue	17,581	706
Subtotal	<u>2,043,385</u>	<u>3,013,138</u>
Net assets released from restrictions	<u>2,655</u>	<u>2,655</u>
Total revenues and support	<u>2,046,040</u>	<u>3,015,793</u>
Expenses		
Program services		
NAMI family-to-family education	194,712	174,085
NAMI peer-to-peer recovery education	147,986	161,920
MHSA/OAC contracts	166,985	107,299
Web contract	134,884	155,331
In our own voice: living with mental illness	9,446	820
Working well together	-	150,709
Criminal justice	2,647	4,716
Legislative advocacy	66,537	55,774
CalMHSA	954,919	1,706,094
CalMHSA RSE	-	138,523
PhRMA	-	11,473
NAMI Bikes	-	37,143
Total program services	<u>1,678,116</u>	<u>2,703,887</u>
Supporting services		
Fundraising	61,637	43,100
Administrative expenses	135,545	79,000
Conference expenses	123,442	137,983
Membership	65,817	59,253
Total supporting services	<u>386,441</u>	<u>319,336</u>
Total expenses	<u>2,064,557</u>	<u>3,023,223</u>
Decrease in unrestricted net assets	<u>(18,517)</u>	<u>(7,430)</u>
Temporarily restricted net assets		
Contributions	13,642	-
Net assets released from restrictions	<u>(2,655)</u>	<u>(2,655)</u>
Increase (decrease) in temporarily restricted net assets	<u>10,987</u>	<u>(2,655)</u>
Decrease in net assets	(7,530)	(10,085)
Net assets, beginning of year	<u>1,628,628</u>	<u>1,638,713</u>
Net assets, end of year	<u>\$ 1,621,098</u>	<u>1,628,628</u>

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

NAMI CALIFORNIA

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
Cash flows from operating activities		
Decrease in net assets	\$ (7,530)	(10,085)
Reconciliation of net cash provided by (used in) operating activities		
Depreciation expense	7,568	11,776
Changes in		
Accounts receivable	41,488	227,148
Prepaid expenses and other current assets	21,127	8,605
Accounts payable	(451,212)	196,065
Accrued expenses	(3,978)	20,019
Deferred revenue	(3,817)	(16,111)
Deferred rent liability	219	(3,920)
Net cash provided by (used in) operating activities	<u>(396,135)</u>	<u>433,497</u>
Cash flows from investing activities		
Purchases of property and equipment	<u>-</u>	<u>(5,920)</u>
Net cash used in investing activities	<u>-</u>	<u>(5,920)</u>
Net increase (decrease) in cash and cash equivalents	(396,135)	427,577
Cash and cash equivalents, beginning of year	<u>1,856,045</u>	<u>1,428,468</u>
Cash and cash equivalents, end of year	<u>\$ 1,459,910</u>	<u>1,856,045</u>

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

NAMI CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

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 62 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 processes 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, 2015 AND 2014

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.

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.

NAMI CALIFORNIA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Programs and Services (Continued)

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.

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 CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Programs and Services (Continued)

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, 2015 and 2014. There were no temporarily restricted net assets at June 30, 2014.

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, 2015 and 2014.

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.

NAMI CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

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 a California nonprofit organization and is exempt from income taxation under section 501(c)(3) of the Internal Revenue Code. 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 years ended June 30, 2015 and 2014, NAMI California had no net unrelated business taxable income.

NAMI California's income 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 fiscal years before 2012 and 2011, for federal and California tax jurisdictions, respectively.

NAMI CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 related to cash and cash equivalents.

Subsequent Events

In preparing the accompanying financial statements, management has considered events that have occurred after June 30, 2015, through October 15, 2015, the date these financial statements were available for issuance.

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.

NOTE 2: PREPAID EXPENSES AND OTHER CURRENT ASSETS

At June 30, 2015 and 2014, prepaid expenses and other current assets were comprised of the following:

	<u>2015</u>	<u>2014</u>
Convention deposits	\$ 3,943	3,943
Prepaid insurance	2,624	2,886
Other prepaid expenses & current assets	<u>7,153</u>	<u>28,018</u>
Total	<u>\$ 13,720</u>	<u>34,847</u>

NAMI CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

NOTE 3: PROPERTY AND EQUIPMENT

At June 30, 2015 and 2014, property and equipment consisted of the following:

	<u>2015</u>	<u>2014</u>
Furniture and fixtures	\$ 110,573	110,573
	110,573	110,573
Less: Accumulated depreciation	<u>(95,567)</u>	<u>(87,999)</u>
Property and equipment, net	<u>\$ 15,006</u>	<u>22,574</u>

Depreciation expense was \$7,568 and \$11,776 for the years ended June 30, 2015 and 2014, respectively

NOTE 4: ACCRUED VACATION PAY

The Organization has enacted a vacation policy based on years of services. The balances of accrued vacation payable at June 30, 2015 and 2014, were \$25,601 and \$20,198, respectively, and are included in accrued expenses on the accompanying statements of financial position.

NOTE 5: BOARD DESIGNATED NET ASSETS

At June 30, 2015 and 2014, unrestricted - Board designated net assets consisted of the following:

	<u>2015</u>	<u>2014</u>
Reserve funds	\$ 304,171	302,521
Real estate / capital improvement	304,171	302,522
Money market / investment account	304,171	302,522
Program support and development	<u>50,000</u>	<u>50,000</u>
Total	<u>\$ 962,513</u>	<u>957,565</u>

NOTE 6: TEMPORARILY RESTRICTED NET ASSETS

At June 30, 2015 and 2014, temporarily restricted net assets consisted of the following:

	<u>2015</u>	<u>2014</u>
Criminal Justice	\$ 10,995	-
Total	<u>\$ 10,995</u>	<u>-</u>

NAMI CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

NOTE 7: 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 three months of employment. Two percent of each eligible employee's salary is matched by the Organization. The expense recognized for the years ended June 30, 2015 and 2014, was \$14,131 and \$10,908, respectively.

NOTE 8: OPERATING LEASES

The Organization leases office space under operating leases expiring in 2020. Future minimum payments under these leases as of June 30, 2015, are as follows:

<u>Year ending June 30,</u>	
2016	\$ 51,910
2017	64,082
2018	66,230
2019	68,378
2020	70,526
Thereafter	<u>11,814</u>
Total	<u>\$ 332,940</u>

Rent expense under these leases during the years ended June 30, 2015 and 2014, was \$60,149 and \$56,376, respectively.

NOTE 9: 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.

NAMI CALIFORNIA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

NOTE 10: 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 on the statements of financial position.

NAMI California receives a substantial portion of its revenue from the State of California. During the years ended June 30, 2015 and 2014, grants revenue from the State of California totaled \$1,646,610 and \$2,684,728, or 80% and 90% of total revenues and support, respectively. Additionally, State contracts may be reduced or eliminated due to State budgeting shortfalls.

Supplemental Information

NAMI CALIFORNIA

ANNUAL CONFERENCE REVENUES AND SUPPORT AND EXPENSES
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
Revenues and support		
Registration	\$ <u>111,758</u>	<u>140,086</u>
Total revenues and support	<u>111,758</u>	<u>140,086</u>
Expenses		
Conferences expenses	105,997	122,832
Payroll and benefits	12,171	11,586
Travel	<u>5,274</u>	<u>3,565</u>
Total expenses	<u>123,442</u>	<u>137,983</u>
Excess of conference revenues and support over expenses (expenses over revenue and support)	\$ <u><u>(11,684)</u></u>	<u><u>2,103</u></u>

NAMI CALIFORNIA
PROGRAM, FUNDRAISING, MEMBERSHIP,
AND ADMINISTRATIVE EXPENSES
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2015	2014
Payroll	\$ 746,791	738,348
Consultants	403,793	1,096,979
Training	173,974	508,802
Other expenses	152,315	26,980
Employee benefits	117,583	114,040
Travel	78,411	98,190
Payroll taxes	65,726	65,526
Rent	60,149	58,412
Legal and professional	45,861	40,460
Equipment expenses	41,031	49,869
Office supplies	11,297	21,700
Postage	8,557	18,335
Depreciation	7,568	11,776
Telephone	6,949	14,393
Workers compensation	6,375	5,826
Insurance	5,628	5,425
Computer services	4,904	7,335
Lobbyist	1,536	-
Alarm	1,382	1,189
Mailing service	1,285	1,655
	\$ 1,941,115	2,885,240