

**National Alliance on Mental Illness – Ruston
(NAMI – Ruston)**

Financial Statements

For The Year Ended December 31, 2023



Douglas A. Brewer, LLC
Certified Public Accountant

**National Alliance on Mental Illness – Ruston
(NAMI – Ruston)
Financial Statements
For The Year Ended December 31, 2023**

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To the Board of Directors
National Alliance on Mental Illness – Ruston
(NAMI – Ruston)
Ruston, Louisiana 71273

Management is responsible for the accompanying financial statements of National Alliance on Mental – Ruston (a nonprofit organization) (NAMI – Ruston), which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended in accordance with accounting principles generally accepted in the United State of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. I do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, changes in net assets, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information contained in the schedule of compensation, reimbursements, benefits and other payments on page 6 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was subject to my compilation engagement. I have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Douglas A. Brewer, LLC

Ruston, Louisiana
June 26, 2024

National Alliance on Mental Illness - Ruston
Statement of Financial Position
December 31, 2023

	ASSETS	<u>(Unaudited)</u>
Cash and Cash Equivalents		\$ 34,761
Receivables		13,859
TOTAL ASSETS		<u><u>\$ 48,620</u></u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts Payable and Accrued Liabilities		\$ 1,776
Due to Executive Director		1,800
Total Liabilities		<u>3,576</u>
Net Assets		
Without Donor Restrictions		
Undesignated		45,044
With Donor Restrictions		
Time or use restricted for future periods		-
Total Net Assets		<u>45,044</u>
TOTAL LIABILITIES AND NET ASSETS		<u><u>\$ 48,620</u></u>

See accountant's compilation report.

National Alliance on Mental Illness - Ruston
Statement of Activities
For the Year Ended December 31, 2023

	(Unaudited)		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains, And Support			
Grants	\$ -	\$ 118,169	\$ 118,169
Contributions	17,437	-	17,437
Membership Dues	1,657	-	1,657
Fees for Services	6,427	-	6,427
Miscellaneous	767	-	767
Total Revenues, Gains And Support	26,288	118,169	144,457
Net Assets Released From Restrictions			
Satisfaction of Program Restrictions	118,169	(118,169)	-
Total Revenues, Gains, and Other Support	144,457	-	144,457
Expenses:			
Program Services	93,300	-	93,300
Support Services	21,978	-	21,978
Fundraising	-	-	-
Total Expenses	115,278	-	115,278
Increase (Decrease) in Net Assets	29,179	-	29,179
Net Assets at Beginning of Year	15,865	-	15,865
NET ASSETS AT END OF YEAR	\$ 45,044	\$ -	\$ 45,044

See accountant's compilation report.

National Alliance on Mental Illness - Ruston
Statement of Functional Expenses
For the Year Ended December 31, 2023

	Program Services	Support Services	Fund Raising	(Unaudited) Total
				2023
Contract Labor	\$ 8,130	\$ -	\$ -	\$ 8,130
Dues & Subscriptions	3,087	-	-	3,087
Insurance	5,135	-	-	5,135
Advertising	5,405	-	-	5,405
Administrative Expenses	-	7,980	-	7,980
Office Expenses	-	6,736	-	6,736
Postage & Mailings	3,858	-	-	3,858
Payroll Taxes and Fringe Benefits	4,323	-	-	4,323
Professional Fees	3,019	7,262	-	10,281
Program Supplies & Expenses	3,538	-	-	3,538
Salaries & Wages	56,507	-	-	56,507
Travel	298	-	-	298
Totals	\$ 93,300	\$ 21,978	\$ -	\$ 115,278

See accountant's compilation report.

National Alliance on Mental Illness - Ruston
Statement of Cash Flows
For the Year Ended December 31, 2023

(Unaudited)

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Granting Agencies and Contributors	\$ 158,956
Payments to Suppliers for Goods and Services	(54,448)
Payments to Employees	(56,507)
Payment of Payroll Taxes & Fringe Benefits	(4,615)
Net Cash Provided (Used) by Operating Activities	<u>43,386</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Net Cash Provided (Used) by Investing Activities	<u>-</u>
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CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds From Borrowings from Executive Director	27,000
Repayments On Borrowings from Executive Director	(47,000)
Net Cash Provided (Used) by Financing Activities	<u>(20,000)</u>

Net Increase (Decrease) in Cash and Cash Equivalents 23,386

Cash and Cash Equivalents at Beginning of Year 11,375

Cash and Cash Equivalents at End of Year \$ 34,761

**Reconciliation of Operating Income to Net Cash Provided
by Operating Activities:**

Increase in Net Assets	\$ 29,179
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:	
Decrease in Accounts Receivable	14,499
Decrease in Accounts Payable and Accrued Expenses	(292)
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 43,386</u></u>

See accountant's compilation report.

National Alliance on Mental Illness - Ruston
Schedule of Compensation, Reimbursements, Benefits, and Other Payments to
Agency Head
For the Year Ended December 31, 2023

Schedule 1

Agency Head:

Executive Director - Dr. Jerrilene Washington

Purpose:

Salary	\$ 1,600
Benefits - Payroll Taxes and Insurance	-
Travel	-
Reimbursements	47,000
Total Compensation, Benefits and Other Payments	<u><u>\$ 48,600</u></u>

See accountant's compilation report.