

NAMI CALIFORNIA  
A NONPROFIT ORGANIZATION

FINANCIAL STATEMENTS  
AND  
SUPPLEMENTAL INFORMATION

JUNE 30, 2012 AND 2011

## Table of Contents

Independent Auditors' Report.....	1
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### Financial Statements

Statements of Financial Position.....	2
Statements of Activities .....	3
Statements of Cash Flows .....	4
Notes to the Financial Statements.....	5

### Supplemental Information

Annual Conference Income and Expenses.....	15
Program, Fundraising, Membership, and Administrative Expenses .....	16



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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
NAMI California  
Sacramento, California

We have audited the accompanying statements of financial position of NAMI California (a nonprofit organization) as of June 30, 2012 and 2011, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of NAMI California's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of NAMI California as of June 30, 2012 and 2011, and changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were made for the purpose of forming an opinion on the 2012 and 2011 financial statements referred to in the first paragraph taken as a whole. The accompanying supplemental information on pages 15 to 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 audits 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.

A handwritten signature in black ink that reads "Brown, Fink, Boyce &amp; Astle, LLP".

Sacramento, California  
October 10, 2012

NAMI CALIFORNIA

STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2012 AND 2011

	<u>ASSETS</u>	
	<u>2012</u>	<u>2011</u>
Current assets		
Cash and cash equivalents	\$ 1,251,988	905,949
Certificates of deposit	-	230,000
Accounts receivable	574,000	338,592
Prepaid expenses and deposits	<u>41,943</u>	<u>19,955</u>
Total current assets	1,867,931	1,494,496
Property and equipment, net	<u>28,017</u>	<u>15,755</u>
Total assets	<u>\$ 1,895,948</u>	<u>1,510,251</u>
	<u>LIABILITIES AND NET ASSETS</u>	
Current liabilities		
Accounts payable	\$ 291,431	78,783
Accrued expenses	46,966	45,028
Deferred revenue	<u>238,090</u>	<u>63,860</u>
Total current liabilities	576,487	187,671
Deferred rent liability	<u>11,155</u>	<u>-</u>
Total liabilities	<u>587,642</u>	<u>187,671</u>
Net assets		
Unrestricted	352,002	369,189
Unrestricted - Board designated	953,110	950,100
Temporarily restricted	<u>3,194</u>	<u>3,291</u>
Total net assets	<u>1,308,306</u>	<u>1,322,580</u>
Total liabilities and net assets	<u>\$ 1,895,948</u>	<u>1,510,251</u>

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

NAMI CALIFORNIA  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
Revenues and support		
Membership	\$ 52,459	53,535
Contributions	133,850	129,225
Grants and contracts	1,399,808	839,457
Conference revenue	126,686	182,987
Video and book sales	-	375
Investment income (loss), net	3,923	(5,522)
Subtotal	<u>1,716,726</u>	<u>1,200,057</u>
Net assets released from restrictions	<u>347</u>	<u>-</u>
Total revenues and support	<u>1,717,073</u>	<u>1,200,057</u>
Expenses		
Program services		
NAMI family-to-family education	160,799	143,276
NAMI peer-to-peer recovery education	176,217	212,233
MHSA/OAC contracts	89,748	79,926
Web contract	124,945	107,472
In our own voice: living with mental illness	19,429	27,975
Working well together	138,002	162,150
Criminal justice	347	-
Legislative advocacy	72,626	47,691
CalMHSA	527,831	-
CalMHSA RSE	32,928	-
Kelly foundation	37,826	-
PhRMA	26,072	-
Total program services	<u>1,406,770</u>	<u>780,723</u>
Supporting services		
Fundraising	7,684	19,175
Administrative expenses	160,236	232,541
Conference expenses	104,706	90,970
Membership	51,854	71,830
Total supporting services	<u>324,480</u>	<u>414,516</u>
Total expenses	<u>1,731,250</u>	<u>1,195,239</u>
Increase (decrease) in unrestricted net assets	<u>(14,177)</u>	<u>4,818</u>
Temporarily restricted net assets		
Contributions	250	1,100
Net assets released from restrictions	<u>(347)</u>	<u>-</u>
Increase (decrease) in temporarily restricted net assets	<u>(97)</u>	<u>1,100</u>
Increase (decrease) in net assets	<u>(14,274)</u>	<u>5,918</u>
Net assets, beginning of year	<u>1,322,580</u>	<u>1,316,662</u>
Net assets, end of year	<u>\$ 1,308,306</u>	<u>1,322,580</u>

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

NAMI CALIFORNIA

STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
Cash flows from operating activities		
Increase (decrease) in net assets	\$ (14,274)	5,918
Reconciliation of net cash provided by (used in) operating activities		
Depreciation expense	8,127	4,975
Realized loss on sales of investments	-	9,930
Donation of investment securities	-	(7,380)
Changes in		
Accounts receivable	(235,408)	(159,436)
Prepaid expenses and deposits	(21,988)	2,553
Accounts payable	212,648	75,197
Accrued expenses	1,938	22,435
Deferred revenue	174,230	20,275
Deferred rent liability	11,155	(7,389)
Net cash provided by (used in) operating activities	<u>136,428</u>	<u>(32,922)</u>
Cash flows from investing activities		
Purchases of property and equipment	(20,389)	(10,977)
Proceeds from sales of certificates of deposit	230,000	1,350,006
Purchases of certificates of deposit	-	(630,000)
Proceeds from sales of investments	-	25,436
Net cash provided by investing activities	<u>209,611</u>	<u>734,465</u>
Net increase in cash and cash equivalents	346,039	701,543
Cash and cash equivalents, beginning of year	<u>905,949</u>	<u>204,406</u>
Cash and cash equivalents, end of year	<u>\$ 1,251,988</u>	<u>905,949</u>

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

NAMI CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2012 AND 2011

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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, 2012 AND 2011

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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 have 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, 2012 AND 2011

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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, 2012 AND 2011

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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.

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, 2012 and 2011.

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 expense and deposits, accounts payable, accrued expenses, and deferred revenues. The carrying amounts of NAMI California’s financial instruments generally approximate their fair values at June 30, 2012 and 2011.

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.

NAMI CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2012 AND 2011

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Certificates of Deposit

Certificates of deposit have original maturities of less than 12 months and consist of amounts which were bequeathed to the Organization, plus interest earned on the certificates of deposit.

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 are amounts which the Organization received as an advance on future grant revenue. Amounts received as a refundable advance will be recognized in the final year of the grant. The balances of refundable advances included in deferred revenues at June 30, 2012 and 2011, are \$175,085 and zero, respectively.

NAMI CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2012 AND 2011

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. 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 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 years ended June 30, 2012 and 2011, NAMI California had no net unrelated business taxable income.

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 fiscal 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, 2012, through October 10, 2012, the date these financial statements were available for issuance.

NAMI CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2012 AND 2011

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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 ending June 30, 2013. 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.

Reclassifications

Certain amounts as of and for the year ended June 30, 2011, have been reclassified to conform to the current year presentation.

NOTE 2: PREPAID EXPENSES AND DEPOSITS

At June 30, 2012 and 2011, prepaid expenses and deposits were comprised of the following:

	<u>2012</u>	<u>2011</u>
Prepaid insurance	\$ 2,100	4,995
Convention deposits	3,943	3,779
Other prepaid expenses	<u>35,900</u>	<u>11,181</u>
Total	<u>\$ 41,943</u>	<u>19,955</u>

NAMI CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2012 AND 2011

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NOTE 3: INVESTMENTS

Investment return for the years ended June 30, 2012 and 2011, was comprised of the following:

	<u>2012</u>	<u>2011</u>
Net realized loss on investments	\$ -	(9,930)
Interest and dividend income	<u>3,923</u>	<u>4,408</u>
Investment gain (loss), net	<u>\$ 3,923</u>	<u>(5,522)</u>

Investment return during the year ended June 30, 2012, consisted entirely of interest earned on bank accounts and certificates of deposit.

NOTE 4: PROPERTY AND EQUIPMENT

At June 30, 2012 and 2011, property and equipment consisted of the following:

	<u>2012</u>	<u>2011</u>
Furniture and fixtures	\$ <u>92,808</u>	<u>72,419</u>
Less accumulated depreciation	<u>92,808</u> (64,791)	<u>72,419</u> (56,664)
Property and equipment, net	<u>\$ 28,017</u>	<u>15,755</u>

Depreciation expense was \$8,127 and \$4,975 for the years ended June 30, 2012 and 2011, respectively.

NOTE 5: ACCRUED VACATION PAY

The Organization has enacted a vacation policy based on years of services. The total vacation payable at June 30, 2012 and 2011, is \$14,917 and \$16,469, respectively, and is included in accrued expenses.

NAMI CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2012 AND 2011

NOTE 6: BOARD DESIGNATED NET ASSETS

At June 30, 2012 and 2011, unrestricted - Board designated net assets consisted of the following:

	<u>2012</u>	<u>2011</u>
Reserve funds	\$ 301,037	300,034
Real estate / capital improvement	301,037	300,033
Money market / investment account	301,036	300,033
Program support and development	<u>50,000</u>	<u>50,000</u>
Total	<u>\$ 953,110</u>	<u>950,100</u>

NOTE 7: TEMPORARILY RESTRICTED NET ASSETS

At June 30, 2012 and 2011, temporarily restricted net assets consisted of the following:

	<u>2012</u>	<u>2011</u>
Criminal Justice	\$ 3,194	<u>3,291</u>
Total	<u>\$ 3,194</u>	<u>3,291</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 years ended June 30, 2012 and 2011, was \$7,614 and \$8,324, respectively.

NOTE 9: OPERATING LEASES

The Organization leases office space under operating leases expiring in 2015. Future minimum payments under these leases as of June 30, 2012, are as follows:

<u>June 30:</u>	
2013	\$ 47,462
2014	49,214
2015	<u>46,585</u>
Total	<u>\$ 143,261</u>

Rent expense under these leases during the years ended June 30, 2012 and 2011, was \$54,908 and \$48,126, respectively.

NAMI CALIFORNIA

NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2012 AND 2011

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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 would 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 years ended June 30, 2012 and 2011, grants revenue from the State of California totaled \$1,367,308 and \$839,457, or 80% and 70% of revenues, respectively. Additionally, State contracts may be reduced or eliminated due to State budgeting shortfalls.

## **Supplemental Information**

NAMI CALIFORNIA

ANNUAL CONFERENCE INCOME AND EXPENSES  
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

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	<u>2012</u>	<u>2011</u>
Revenues and support		
Registration	\$ 126,686	143,987
Exhibitors and donations	<u>-</u>	<u>39,000</u>
Total revenue and support	<u>126,686</u>	<u>182,987</u>
Expenses		
Payroll and benefits	15,270	11,678
Conferences expenses	86,844	77,902
Travel	<u>2,592</u>	<u>1,390</u>
Total expenses	<u>104,706</u>	<u>90,970</u>
Excess of conference revenues over expenses	<u>\$ 21,980</u>	<u>92,017</u>

NAMI CALIFORNIA

PROGRAM, FUNDRAISING, MEMBERSHIP  
AND ADMINISTRATIVE EXPENSES  
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
Alarm	\$ 1,728	596
Computer services	4,577	6,896
Consultants	482,161	132,741
Depreciation	8,127	4,975
Employee benefits	42,737	36,857
Equipment expenses	17,244	16,471
Insurance	4,101	3,291
Legal and professional	70,190	55,324
Lobbyist	4,641	38,353
Mailing service	627	1,238
Office supplies	8,790	5,898
Other expenses	71,728	14,242
Payroll	480,715	445,203
Payroll taxes	44,482	43,465
Postage	8,536	6,485
Rent	54,908	48,126
Telephone	14,995	12,539
Training	259,128	157,311
Travel	43,375	70,656
Workers compensation	3,754	3,602
	<u>\$ 1,626,544</u>	<u>1,104,269</u>