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NAMI SAN DIEGO
AUDITED FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2005

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
NAMI San Diego

I have audited the accompanying statement of financial position of Nami San Diego (a non-profit organization) as of June 30, 2005, and the related statements of activities, functional expenses, and cash flows, for the year then ended. These financial statements are the responsibility of Nami San Diego's management. My responsibility is to express an opinion on these financial statements based on my audit. The financial statements of Nami San Diego as of June 30, 2005, were audited by other auditors whose report, dated December 8, 2004, expressed an unqualified opinion on those statements.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I 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 significant estimates made by Nami San Diego's management, as well as evaluating the overall financial statement presentation. I believe that our audit provides a reasonable basis for our opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Nami San Diego as of June 30, 2005, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued a report dated December 5, 2005 on our consideration of Nami San Diego's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with "Government Auditing Standards" and should be read in conjunction with this report in considering the results of our audit.

My audit was performed for the purpose of forming an opinion on the basic financial statements of Nami San Diego taken as a whole. The accompanying Supplementary Schedule of Expenditures on page 12 is presented for purposes of additional analysis, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole

Francisco J Lopez

Francisco J Lopez, CPA, CMA
December 5, 2005

Nami San Diego
Statement of Financial Position
June 30, 2005
(With Comparative Total for 2004)

Assets	June 30,	
	2005	2004
Cash	\$ 51,522	\$ 91,862
Cash in Money Fund	397,449	301,967
Investments in Mutual Funds and Stocks	127,105	119,050
Cash in Trust Funds	140,663	125,287
Grants Receivable	40,532	17,768
Accounts Receivable	0	203
Prepaid expenses	8,499	8,540
Security Deposit	875	675
Property, plant & equipment, net of accumulated depreciation	489,912	490,772
Total Assets	\$ 1,256,557	\$ 1,156,124
Liabilities and Net Assets		
Liabilities:		
Accounts Payable	\$ 25,721	\$ 10,946
Accrued Expenses	6,916	7,942
Security Deposit	1,300	1,300
Trust Liability	140,663	125,287
Deferred Grant Revenue	22,657	35,838
Mortgage Payable	0	248,200
Total Liabilities	197,257	429,513
Net Assets:		
Unrestricted		
Non-Designated Unrestricted Net Assets	349,553	192,291
Board Designated Unrestricted Net Assets		
- Building Fund	423,464	182,400
- Endowment Fund	86,500	86,500
- Capital Fund	113,961	122,298
Unrestricted Net Assets	973,478	583,489
Temporarily Restricted	55,180	112,480
Permanently Restricted	30,642	30,642
Total Net Assets	1,059,300	726,611
Total Liabilities and Net Assets	\$ 1,256,557	\$ 1,156,124

The Accompanying Notes are an Integral Part of the Financial Statements

Nami San Diego
Statement of Activities
June 30, 2005
(With Comparative Total for 2004)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>June 30,</u>	
				<u>2005 Total</u>	<u>2004 Total</u>
Revenue and Support					
Government Grants	\$ 1,426,196	\$ -	\$ -	\$ 1,426,196	1,483,561
Other Grants	15,500	44,242		59,742	127,000
Contributions	490,198			490,198	88,898
Released from Restriction	101,542	(101,542)		-	-
Contribution in Kind (Labor)	79,308			79,308	76,863
Membership Dues	8,341			8,341	13,534
Fundraising	1,342			1,342	718
Rental Income	42,877			42,877	37,695
Interest & Dividends	9,102			9,102	5,552
Unrealized Gain (Loss) on Invest.	5,574			5,574	11,170
Program Fees	800			800	0
Total support and revenue	<u>2,180,780</u>	<u>(57,300)</u>	<u>-</u>	<u>2,123,480</u>	<u>1,844,991</u>
Expenses					
Program services:					
Project Payee	69,595			69,595	66,240
YASH	6,000			6,000	8,571
CARE - Rep Payee	51,717			51,717	53,844
AIDS Emergency Asst.	119,137			119,137	121,734
AIDS Emergency Housing	248,640			248,640	292,450
PARS	547,115			547,115	595,233
Rep Payee Connections	-			-	12,815
ICM	403,341			403,341	339,102
TCE	56,355			56,355	88,738
Other Programs	296,056			296,056	249,954
Total program services	<u>1,797,956</u>	<u>-</u>	<u>-</u>	<u>1,797,956</u>	<u>1,828,681</u>
Supporting services:					
Management and general	16,274			16,274	14,241
Fund Raising	7,051			7,051	1,325
Total supporting services	<u>23,325</u>	<u>-</u>	<u>-</u>	<u>23,325</u>	<u>15,566</u>
Total expenses	<u>1,821,281</u>	<u>-</u>	<u>-</u>	<u>1,821,281</u>	<u>1,844,247</u>
Increase (decrease) in net assets	<u>359,499</u>	<u>(57,300)</u>	<u>-</u>	<u>302,199</u>	<u>744</u>
Net assets at beginning of year	<u>583,489</u>	<u>112,480</u>	<u>30,642</u>	<u>726,611</u>	<u>747,404</u>
Prior Period Adjustment	30,490			30,490	(21,537)
Net assets at end of year	<u>\$ 973,478</u>	<u>\$ 55,180</u>	<u>\$ 30,642</u>	<u>\$ 1,059,300</u>	<u>\$ 726,611</u>

The Accompanying Notes are an Integral part of the Financial Statements

Nami San Diego
Statement of Functional Expenses
June 30, 2005
(With Comparative Total for 2004)

	<u>June 30,</u>				
	<u>Programs</u>	<u>Management & General</u>	<u>Fundraising</u>	<u>2005 Total</u>	<u>2004 Total</u>
Payroll	\$ 287,076	\$ 11,893	\$ -	\$ 298,969	261,056
Payroll Taxes	22,864	978	-	23,842	21,119
Insurance - Employee	15,711	324	-	16,035	13,766
Total Payrol & Related Costs	<u>325,651</u>	<u>13,195</u>	<u>-</u>	<u>338,846</u>	<u>295,941</u>
Accounting, Audit & Legal	12,512	697	-	13,209	24,836
Building Rent & Leases	28,086	54	-	28,140	24,165
Community Outreach	11,086	-	-	11,086	5,951
Consulting	83,493	-	-	83,493	66,916
Dues, Subscriptions & Seminars	2,667	100	-	2,767	6,268
EA, EH & PARS Pools	712,339	-	-	712,339	815,909
Equipment Lease & Maint	14,855	342	-	15,197	10,469
Fund Expense	330,410	-	-	330,410	314,392
Fundraising	-	-	7,051	7,051	6,757
In-Kind Labor	79,308	-	-	79,308	76,863
Insurance	11,060	479	-	11,539	11,681
Mental Health Month	25,440	-	-	25,440	11,665
Miscellaneous	2,439	81	-	2,520	3,679
Mortgage Interest	7,048	-	-	7,048	16,986
Newsletter	8,403	-	-	8,403	6,664
Office Supplies	18,245	226	-	18,471	13,954
Other Program Services	7,819	-	-	7,819	8,848
Printing & Postage	11,694	34	-	11,728	17,761
SanDMAP	44,414	-	-	44,414	57,111
Scholarship	1,704	-	-	1,704	2,633
Staff & Board Development	21,397	-	-	21,397	13,555
Telephone & Utilities	20,515	596	-	21,111	17,917
Temporary Employees	1,388	-	-	1,388	-
Travel	7,243	9	-	7,252	4,936
Total Operating Costs	<u>1,463,565</u>	<u>2,618</u>	<u>7,051</u>	<u>1,473,234</u>	<u>1,539,916</u>
Depreciation	8,740	461	-	9,201	8,390
Total	<u>\$ 1,797,956</u>	<u>\$ 16,274</u>	<u>\$ 7,051</u>	<u>\$ 1,821,281</u>	<u>\$ 1,844,247</u>

The Accompanying Notes are an Integral Part of the Financial Statements

Nami San Diego
Statement of Cash Flows
June 30, 2005
(With Comparative Total for 2004)

	June 30,	
	2005	2004
Cash flows from operating activities:		
Change in net assets	\$ 302,199	\$ 744
Adjustment to reconcile change in net assets to net cash provided / (used) by operating activities		
Depreciation	9,201	8,390
(Increase) / decrease in:		
Trust Assets	(15,380)	(56,672)
Grants Receivable	(22,764)	46,871
Accounts Receivable - Other	203	1,832
Prepaid Expenses	41	348
Security Deposit	(200)	(175)
Increase / (decrease) in:		
Trust Liabilities	15,376	35,135
Accounts Payable	13,749	(7,123)
Deferred Grant Revenue	(13,181)	35,838
Net cash provided / (used) by operating activities:	289,244	65,188
Cash provided / (used) by investing activities:		
Purchase of Building / Improvements	(8,337)	(59,272)
(Increase) Decrease in Investments	(8,055)	(10,161)
Net cash provided / (used) by investing activities	(16,392)	(69,433)
Cash provided / (used) by financing activities:		
Mortgage Payable	(248,200)	(6,294)
Prior Period Adjustment	30,490	(21,537)
Net cash provided / (used) by investing activities	(217,710)	(27,831)
Net cash provided / (used)	55,142	(32,076)
Cash at beginning of year	393,829	425,905
Cash at end of year	448,971	393,829

The Accompanying Notes are an Integral Part of the Financial Statements

NAMI San Diego
Notes to Financial Statements
June 30, 2005

Note 1 - Organization and Significant Accounting Policies:

NAMI (National Alliance for the Mentally Ill) San Diego (NAMI SD) is a not-for-profit agency incorporated in February 1978. NAMI has previously been known as San Diego Alliance for the Mentally Ill and Parents of Adult Schizophrenics. As of July 1, 1997, NAMI SD assumed the assets and liabilities of Alliance Mental Health Plan, a controlled affiliate which was dissolved as of June 30, 1997. NAMI SD is primarily supported by government grants, and contributions from private individuals, corporations and foundations.

NAMI SD provides self-help support groups, education, advocacy and services for families, friends, consumers and professionals, dedicated to the care, treatment, rehabilitation and cure of persons with mental illness.

NAMI SD is qualified under Internal Revenue Code Section 501(c)(3) and California Tax Code 23701(d) and is fully tax exempt.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Basis of Presentation - The financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, prepaid expenses, payables, and other liabilities.

NAMI SD 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.

Contributions - NAMI SD reports its contributions in three classes of support, depending on the existence or nature of any donor restrictions. Contributions are considered available for unrestricted use unless specifically restricted by donors.

Unrestricted funds are all resources over which the Board of Directors has discretion to use for unrestricted activities in accordance with its by-laws.

Temporarily Restricted Assets are expendable only for operating purposes specified by the donor or grantor. Donations received for specific purposes are recognized as temporarily restricted revenue and assets. It is NAMI SD's policy to treat donor restricted contributions whose restrictions are met in the same period as unrestricted.

NAMI San Diego
Notes to Financial Statements
June 30, 2005

Note 1 - Organization and Significant Accounting Policies (Cont):

Permanently Restricted Assets represent grants or other assets that are subject to restrictions of a grant instrument requiring that the principal be retained in perpetuity and the revenue from the investment of these funds is expendable only for purposes specified by the donor or grantor.

Cash and Cash Equivalents. NAMI SD consider all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Furniture and Equipment represents resources expended and is carried at cost or, if donated, at the approximate fair value at the date of donation. NAMI SD capitalizes expenditures for furniture and equipment in excess of \$500. Depreciation is computed using the straight-line method over the useful lives of the assets, which are considered to be 5 years for equipment. A reversionary interest is maintained by the grantor agency on equipment additions acquired under federal grants.

The financial statements include certain prior-year summarized comparative totals. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the NAMI SD's financial statements for the year ended June 30, 2002, from which the summarized information was derived.

Note 2 - Program Services:

Project Payee - Provides representative payee services to individuals with serious mental illness by receiving and paying out their disability benefits to assure that the benefits are used to meet basic needs. These services are provided to clients who require representative payee services but do not require case management. Funded by Substance Abuse and Mental Health Services Administration (SAMHSA federal block grant) through San Diego County Mental Health Services.

YASH – Supportive Housing Demonstration Project for Homeless Mentally Ill Youths program assists severely mentally ill youth, 18-21 years old, who are aging out of the juvenile residential placements, and who are homeless or in danger of homelessness.

C.A.R.E Representative Payee - Funded by the Ryan White C.A.R.E. Act (federal grant) through San Diego County Health and Human Services Agency, this program provides representative payee services to clients who are HIV + and require representative payee services for mental health reasons. Disability benefits are received and paid out for basic needs.

NAMI San Diego
Notes to Financial Statements
June 30, 2005

Note 2 - Program Services: (Cont.)

AIDS Emergency Assistance, Emergency Housing - Funded by the Ryan White C.A.R.E. Act, these programs serve persons who are certified as HIV +.

Emergency Assistance provides emergency funding when no other financial assistance is available. These emergency services include utilities, phone, food vouchers, diapers, medication, medical insurance, drug rehabilitation.

Emergency Housing Assistance provides emergency help to low income individual who are not receiving other federal assistance via payments for hotel, rent, and security deposits. Relationships are established and maintained with hotels and SROs (Single Room Occupancy) for the affordable provision of emergency housing.

Partial Assistance Rent Subsidy (PARS) Program - Funded by the Ryan White C.A.R.E. Act, this program serves people with very low incomes who are diagnosed with AIDS. The program provides a shallow rent subsidy to eligible individuals who are in permanent housing and on the waiting list for permanent subsidy programs.

Intensive Case Management (ICM) – Funded by the County of San Diego with federal grants from multiple sources including the Ryan White C.A.R.E. Act, Housing Opportunities for People with AIDS (HOPWA) and supplemented with La Posada (HOPWA) funds that focus on women and women with families living with HIV disease. These programs provides timely reimbursements to third party service agencies that provide services to HIV/AIDS individuals that have problems with substance abuse and housing issues.

The California Endowment (TCE) – The California Endowment grant provides funding for a peer-to-peer program to improve self management and social functioning skills for chronically mentally ill adults in San Diego County.

Other Programs - Provide education, advocacy, and referrals to individuals and the community about the serious mental illnesses, mental health treatment, and related issues. Includes the Albright Information and Referral Center - an office staffed by family members and client volunteers to answer caller and visitor questions and to provide understanding and support to all affected by the serious mental illnesses. The Center houses a lending library of books, tapes, and journals and free brochures and articles. NAMI also provides Family to Family support groups and Mental Health Month community outreach.

NAMI San Diego
Notes to Financial Statements
June 30, 2005

Note 3 - Functional Allocation of Expenses:

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Functional Expenses and are allocated amongst the programs and supporting services benefited.

Note 4 - Property and Equipment:

<u>Description</u>	<u>Total</u>
Furniture & Equipment	\$ 11,536
Building & Building Improvements	346,354
Land	170,000
Accumulated Depreciation	<u>(37,978)</u>
Total	<u>\$489,912</u>

Note 5 - Real Property, Mortgage Loan and Rental Income:

On January 4, 2002, NAMI SD purchased a two unit office building on 30th Street at a cost of \$444,560 (\$274,560 Building and \$170,000 Land). This property was purchased with \$200,138 paid with funds the Board had set aside as Capital Funds and the remaining portion of \$240,000 was financed. NAMI SD originally borrowed \$240,000 from P.M. Financial Trust to finance the purchase of the 30th Street property at 10% interest. The building was refinanced on May 8, 2003 with Union Bank of California for a new principal balance of \$255,000 with interest at 6.75%. As of June 30, 2005, the outstanding balance on the mortgage loan was paid off.

NAMI SD assumed the Landlord portion of a four year lease with a non-profit organization for the rear 1,300 square foot unit. This four year lease ends June 30, 2005. The rent schedule starts at \$1,000 per month for the year ending June 30, 2002 and increases to \$1,100 per month in year 2, \$1,200 per month in year 3 and ending at \$1,300 per month in year 4. NAMI SD retains a \$1,300 security deposit from this tenant. Many of this nonprofit organization's programs mirror NAMI SD programs and therefore the rental income is not considered unrelated business income and is therefore not taxable to NAMI SD.

NAMI San Diego
Notes to Financial Statements
June 30, 2005

Note 6 - Temporarily Restricted Assets:

For the year ended June 30, 2005, certain net assets and activities were considered to be restricted including grants from a private donor. As previously stated, donor restricted contributions satisfied in the same period are treated as unrestricted. The following is a reconciliation of the temporarily restricted assets:

Donor - Purpose	Beg Bal	Additions	Released	End Bal
SanDMAP	\$50,239	\$10,000	\$44,414	\$15,825
Peer to Peer	12,577		797	11,780
California Endowment	49,664		49,664	0
Local Opportunity	0	34,242	6,667	27,575
Total Temp Restricted Net Assets	\$112,480	\$44,242	\$101,542	\$55,180

Note 7 - Scholarship Endowment Fund - Permanently Restricted:

NAMI SD holds \$30,000 in permanently restricted assets held in an endowment fund set up to provide scholarships to clients. The earnings of the Scholarship Endowment Fund are restricted for scholarship. NAMI SD also has \$642 permanently restricted assets held in a second endowment fund, the proceeds of which are unrestricted for use by the organization.

Note 8 - Board Designated Unrestricted Net Assets:

The Board has designated unrestricted net assets for Board-designated Endowment fund which represents funds set aside to insure the future existence of the organization, a Capital fund that represents funds set aside for the future capital purchases and a Building fund which represents the building (less mortgage payable) used by NAMI SD.

Donor - Purpose	Beg Bal	Additions	Released	End Bal
Building Fund	\$182,400	\$248,200	\$7,136	\$423,464
Endowment Fund	86,500			86,500
Capital Fund	122,298		8,337	113,961
Total Temp Restricted Net Assets	\$391,198	\$248,200	\$15,473	\$623,925

Note 9 - Retirement and Cafeteria Plan:

NAMI SD has established a voluntary salary reduction retirement plan and cafeteria plan for its employees. These plans cover all full time employees who choose to participate.

NAMI San Diego
Notes to Financial Statements
June 30, 2005

Note 10 - Donated Services:

A substantial amount of donated services have been received by NAMI SD's programs, such as the numerous volunteers manning the support line program. Under generally accepted accounting principles, services must 1) create or enhance nonfinancial assets, or 2) require specialized skills, be performed by people with those skills, and would otherwise be purchased. Professional Services - In-Kind in the amount of \$79,169 have been recorded in the financial statements because they meet the criteria for recognition since the personnel manning the phones must have counseling abilities and would have to be otherwise purchased if there were no volunteers.

Note 11 - Investments:

NAMI SD carries marketable securities at their fair market value in the Statement of Financial Position. These investments are available for sale with any unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities. The following is an analysis of the cost and fair market values of these investments.

Investment	Cost Basis	FMV @ 6/04	Additions	FMV @ 6/05	Unrealized Gain (Loss)
Stocks	\$11,366	\$12,870	\$1,264	\$15,105	\$970
Mutual Funds	115,464	106,179	1,217	112,000	4,604
Total	\$126,830	\$119,050	\$2,481	\$127,105	\$5,574

Note 12 - Comparative Amounts and Restatements:

The amounts presented for the prior year are abstracted from the prior year's audited financial statements for the year ended June 30, 2004. Such information is not intended to be a presentation in accordance with U.S. generally accepted accounting principles.

NAMI San Diego
Notes to Financial Statements
June 30, 2005

Note 13 - Trust Asset and Liability:

NAMI SD has established a trust account to hold unspent client funds received from Social Security and SSI (Supplemental Security Income) for the various Payee programs. As of June 30, 2004, the total trust related assets and its corresponding trust liability held in these accounts total \$167,496. The remaining funds held in the Cash held in Trust account are unspent grant funds from various programs.

Note 14 - Prior Period Adjustment:

The trust fund liabilities represent funds, belong to individuals / clients that are being held on their behalf. The trust fund liabilities were overstated on the financial statements in by the amount of \$30,490. Therefore, an adjustment of \$30,490 to match the trust liabilities with the trust assets holding individual / client funds has the effect of increasing the beginning unrestricted net assets.

Nami San Diego
Statement of Functional Revenue and Expenditures
June 30, 2005
(With Comparative Total for 2004)

	June 30,															
	30	37	40	62	63	74	90	100	120	130						
	Project	YASH	Rep	AIDS	AIDS	PARS	ICM	The	SanDMap	TCE	Other	Total	Management	Fundraising	2005	2004
	Payee		Payee	Emergency	Emergency			California		Local	Programs	Programs	& General		Total	Total
				Assistance	Housing			Endowment		Opportunity						
Government Grants	\$ 64,638	\$ 5,690	\$ 49,406	\$ 117,185	\$ 247,634	\$ 539,223	\$ 402,420	\$ -	\$ -	\$ -	\$ -	\$ 1,426,196	\$ -	\$ -	\$ 1,426,196	\$ 1,580,348
Other Grants	-	-	-	-	-	-	-	-	10,000	34,242	15,500	59,742	-	-	59,742	129,339
Contributions	-	-	-	-	-	-	-	-	-	-	474,262	474,262	-	15,936	490,198	144,288
In-Kind Labor	-	-	-	-	-	-	-	-	-	-	79,308	79,308	-	-	79,308	69,876
Membership Dues	-	-	-	-	-	-	-	-	-	-	8,341	8,341	-	-	8,341	12,493
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	1,342	1,342	3,385
Rental Income	-	-	-	-	-	-	-	-	-	-	15,700	15,700	-	-	15,700	14,400
Interest & Dividends	-	-	-	-	-	-	-	-	-	-	9,102	9,102	-	-	9,102	5,100
Gain (Loss) on Invest	-	-	-	-	-	-	-	-	-	-	5,574	5,574	-	-	5,574	2,208
Program Admin Fee	-	-	-	-	-	-	-	-	-	-	800	800	-	-	800	-
Contract Space Cost	-	-	-	-	-	-	-	-	-	-	27,177	27,177	-	-	27,177	23,295
Total Revenue	64,638	5,690	49,406	117,185	247,634	539,223	402,420	0	10,000	34,242	635,764	2,106,202	0	17,278	2,123,480	1,984,732
Payroll	\$ 46,132	\$ 569	\$ 29,590	\$ 36,624	\$ 34,238	\$ 29,049	\$ 31,590	\$ 20,018	\$ -	\$ -	\$ 59,266	\$ 287,076	\$ 11,893	\$ -	\$ 298,969	261,056
Payroll Taxes	3,703	40	2,347	2,798	2,583	2,302	2,574	1,408	-	-	5,109	22,864	978	-	23,842	21,119
Insurance - Employee	2,665	21	1,864	2,577	2,308	1,116	1,006	592	-	-	3,562	15,711	324	-	16,035	13,766
Total Payroll & Related Costs	52,500	630	33,801	41,999	39,129	32,467	35,170	22,018	-	-	67,937	325,651	13,195	-	338,846	295,941
Accounting, Audit & Legal	962	225	1,737	1,554	1,554	1,935	3,713	793	-	-	39	12,512	697	-	13,209	24,836
Building Rent & Leases	2,477	324	4,529	3,973	3,973	3,590	6,691	2,475	-	-	54	28,086	54	-	28,140	24,165
Community Outreach	-	-	-	-	-	-	-	-	-	-	11,086	11,086	-	-	11,086	5,951
Consulting	505	144	498	622	622	42,770	19,256	12,409	-	6,667	-	83,493	-	-	83,493	66,916
Dues, Subscriptions & Seminars	-	-	-	-	-	-	-	-	-	-	2,667	2,667	100	-	2,767	6,268
EA, EH & PARS Pools	-	-	-	61,939	195,650	454,750	-	-	-	-	-	712,339	-	-	712,339	815,909
Equipment Lease & Maint	1,382	786	1,172	1,093	908	1,399	2,788	241	-	-	5,086	14,855	342	-	15,197	10,469
Fund Expense	-	2,705	-	-	-	-	327,705	-	-	-	-	330,410	-	-	330,410	314,392
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	-	7,051	7,051	6,757
In-Kind Labor	-	-	-	-	-	-	-	-	-	-	79,308	79,308	-	-	79,308	76,863
Insurance	939	296	1,195	1,170	1,170	1,459	1,734	538	-	-	2,559	11,060	479	-	11,539	11,681
Mental Health Month	-	-	-	-	-	-	-	-	-	-	25,440	25,440	-	-	25,440	11,665
Miscellaneous	93	14	142	96	128	104	179	446	-	-	1,237	2,439	81	-	2,520	3,679
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	7,048	7,048	-	-	7,048	16,986
Newsletter	-	-	-	-	-	-	-	-	-	-	8,403	8,403	-	-	8,403	6,664
Office Supplies	2,555	236	2,423	1,742	1,546	2,220	1,811	1,798	-	-	3,914	18,245	226	-	18,471	13,954
Other Program Services	-	-	-	-	-	-	-	-	-	-	7,819	7,819	-	-	7,819	8,848
Printing & Postage	1,809	29	1,924	308	308	1,682	573	54	-	-	5,007	11,694	34	-	11,728	17,761
SanDMAP	-	-	-	-	-	-	-	-	44,414	-	-	44,414	-	-	44,414	57,111
Scholarship	-	-	-	-	-	-	-	-	-	-	1,704	1,704	-	-	1,704	2,633
Staff & Board Development	-	-	-	-	-	-	-	11,858	-	-	9,539	21,397	-	-	21,397	13,555
Telephone & Utilities	2,024	589	2,008	2,198	2,141	3,891	1,520	1,071	-	-	5,073	20,515	596	-	21,111	17,917
Temporary Employee	440	-	-	-	-	-	948	-	-	-	-	1,388	-	-	1,388	-
Travel	2,067	22	446	601	590	398	332	2,193	-	-	594	7,243	9	-	7,252	4,936
Total Operating Costs	15,253	5,370	16,074	75,296	208,590	514,198	367,250	33,876	44,414	6,667	176,577	1,463,565	2,618	7,051	1,473,234	1,539,916
Depreciation	1,842	-	1,842	1,842	921	450	921	461	-	-	461	8,740	461	-	9,201	8,390
Total Expenses	69,595	6,000	51,717	119,137	248,640	547,115	403,341	56,355	44,414	6,667	244,975	1,797,956	16,274	7,051	1,821,281	1,844,247
Change in Net Assets	\$ (4,957)	\$ (310)	\$ (2,311)	\$ (1,952)	\$ (1,006)	\$ (7,892)	\$ (921)	\$ (56,355)	\$ (34,414)	\$ 27,575	\$ 390,789	\$ 308,246	\$ (16,274)	\$ 10,227	\$ 302,199	\$ 140,485

Reconciliation with T/R Net Assets

Beginning T/R Net Assets used in the current year	49,664	34,414	-	797
T/R Net Assets carryover to next year	-	-	(27,575)	-