

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

Financial Statements

For The Year Ended December 31, 2024



Douglas A. Brewer, LLC
Certified Public Accountant

**National Alliance on Mental Illness – Ruston
(NAMI – Ruston)
Financial Statements
For The Year Ended December 31, 2024**

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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, 2024, 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 20, 2025

National Alliance on Mental Illness - Ruston
Statement of Financial Position
December 31, 2024

	<u>(Unaudited)</u>
ASSETS	
Cash and Cash Equivalents	\$ 35,194
Receivables	10,671
TOTAL ASSETS	<u><u>\$ 45,865</u></u>
 LIABILITIES AND NET ASSETS	
Liabilities	
Accounts Payable and Accrued Liabilities	\$ 5,950
Due to Executive Director	7,500
Total Liabilities	<u>13,450</u>
 Net Assets	
Without Donor Restrictions	
Undesignated	32,415
With Donor Restrictions	
Time or use restricted for future periods	<u>-</u>
Total Net Assets	<u>32,415</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 45,865</u></u>

See accountant's compilation report.

National Alliance on Mental Illness - Ruston
Statement of Activities
For the Year Ended December 31, 2024

	(Unaudited)		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains, And Support			
Grants	\$ 7,497	\$ 128,498	\$ 135,995
Contributions	15,691	-	15,691
Membership Dues	6,786	-	6,786
Fees for Services	-	-	-
Miscellaneous	418	-	418
Total Revenues, Gains And Support	30,392	128,498	158,890
Net Assets Released From Restrictions			
Satisfaction of Program Restrictions	128,498	(128,498)	-
Total Revenues, Gains, and Other Support	158,890	-	158,890
Expenses:			
Program Services	148,623	-	148,623
Support Services	22,896	-	22,896
Fundraising	-	-	-
Total Expenses	171,519	-	171,519
Increase (Decrease) in Net Assets	(12,629)	-	(12,629)
Net Assets at Beginning of Year	45,044	-	45,044
NET ASSETS AT END OF YEAR	<u>\$ 32,415</u>	<u>\$ -</u>	<u>\$ 32,415</u>

See accountant's compilation report.

National Alliance on Mental Illness - Ruston
Statement of Functional Expenses
For the Year Ended December 31, 2024

				<u>(Unaudited)</u>
				<u>Total</u>
	Program Services	Support Services	Fund Raising	2024
Contract Labor	\$ 48,000	\$ -	\$ -	\$ 48,000
Dues & Subscriptions	3,262	-	-	3,262
Insurance	5,848	-	-	5,848
Advertising	5,788	-	-	5,788
Administrative Expenses	-	1,947	-	1,947
Continuing Education	7,545	-	-	7,545
Office Expenses	-	10,835	-	10,835
Postage & Mailings	5,086	-	-	5,086
Payroll Taxes and Fringe Benefits	4,622	-	-	4,622
Professional Fees	3,093	10,114	-	13,207
Program Supplies & Expenses	2,712	-	-	2,712
Salaries & Wages	60,420	-	-	60,420
Travel	2,247	-	-	2,247
Totals	<u>\$ 148,623</u>	<u>\$ 22,896</u>	<u>\$ -</u>	<u>\$ 171,519</u>

See accountant's compilation report.

National Alliance on Mental Illness - Ruston
Statement of Cash Flows
For the Year Ended December 31, 2024

(Unaudited)

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Granting Agencies and Contributors	\$ 162,078
Payments to Suppliers for Goods and Services	(102,303)
Payments to Employees	(60,420)
Payment of Payroll Taxes & Fringe Benefits	(4,622)
Net Cash Provided (Used) by Operating Activities	<u>(5,267)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

	-
Net Cash Provided (Used) by Investing Activities	<u>-</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds From Borrowings from Executive Director	<u>5,700</u>
Net Cash Provided (Used) by Financing Activities	<u>5,700</u>

Net Increase (Decrease) in Cash and Cash Equivalents 433

Cash and Cash Equivalents at Beginning of Year 34,761

Cash and Cash Equivalents at End of Year \$ 35,194

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

Decrease in Net Assets	\$ (12,629)
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities:	
Decrease in Accounts Receivable	3,188
Increase in Accounts Payable and Accrued Expenses	4,174
Net Cash Provided (Used) by Operating Activities	<u><u>\$ (5,267)</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, 2024

Schedule 1

Agency Head:

Executive Director - Dr. Jerrilene Washington

Purpose:

Salary	\$ 4,800
Benefits - Payroll Taxes and Insurance	-
Travel	-
Reimbursements	211
Total Compensation, Benefits and Other Payments	<u><u>\$ 5,011</u></u>

See accountant's compilation report.