

**NAMI FOUR COUNTY**

**Financial Statements**

**December 31, 2017**

*Aschliman & Co., CPAs*  
*Certified Public Accountants*

# NAMI Four County

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## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Board of Trustees of  
NAMI Four County  
Archbold, Ohio

Management is responsible for the accompanying financial statements of NAMI Four County (a nonprofit organization), which comprise the statement of assets, liabilities, and net assets – cash basis as of December 31, 2017 and 2016, and the related statements of revenues, expenses, and other changes in net assets – cash basis for the years then ended in accordance with the cash basis of accounting. We have performed compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all of the 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, these financial statements are not designed for those who are not informed about such matters.

*Aschman + Co, CPAs*

Archbold, Ohio  
April 30, 2018

**NAMI Four County**  
**Statement of Assets, Liabilities, and Net Assets**  
**December 31, 2017 and 2016**

<b>Assets</b>	<u>2017</u>	<u>2016</u>
<b>Current Assets</b>		
Checking Account	<u>\$ 18,161</u>	<u>\$ 11,993</u>
<b>Total Assets</b>	<u><u>18,161</u></u>	<u><u>11,993</u></u>
 <b>Liabilities and Net Assets</b>		
<b>Net Assets, Unrestricted</b>	<u>18,161</u>	<u>11,993</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 18,161</u></u>	<u><u>\$ 11,993</u></u>

*See independent accountant's compilation report and selected information*

**NAMI Four County**  
**Statements of Revenues, Expenses, and Other Changes in Net Assets**  
**For the Year Ended December 31, 2017 and 2016**

	2017	2016
<b>Revenues and Other Support</b>		
Membership dues	\$ 2,811	\$ 2,254
Donations and Grants	4,503	535
Memorials	-	310
ADAMhs Board contract	6,000	5,000
Fundraising and special events	7,332	6,805
Placemat ads	891	775
<b>Total Revenues and Other Support</b>	<b>21,537</b>	<b>15,679</b>
 <b>Expenses</b>		
Dues and memberships	853	596
Newsletter	5,297	5,066
Fundraising and special events costs	2,542	1,319
Awareness	2,698	2,188
Education and workshops	2,902	1,883
501c3 application fees	-	450
Insurance	832	832
Postage and office expense	245	508
<b>Total Expenses</b>	<b>15,369</b>	<b>12,842</b>
 <b>Change in Net Assets</b>	 <b>6,168</b>	 <b>2,837</b>
 <b>Net Assets, Beginning of Year</b>	 <b>11,993</b>	 <b>9,156</b>
 <b>Net Assets, End of Year</b>	 <b>\$ 18,161</b>	 <b>\$ 11,993</b>

*See independent accountant's compilation report and selected information*

**NAMI Four County**  
**Selected Information - Substantially All Disclosures Required**  
**by the Cash Basis of Accounting Are Not Included**  
**December 31, 2017 and 2016**

**Methods of Accounting** - The financial statements of the Organization are prepared on the cash basis of accounting whereby revenues are recognized when received and expenditures are recognized when paid. Accordingly, the financial statements are not presented in conformity with accounting principles generally accepted in the United States of America.

**Organization** - NAMI Four County is a charitable, nonprofit organization that was established on March 30, 1999 and received its 501(c)(3) status from the Internal Revenue Service as of May 15, 2010. NAMI Four County serves residents of Defiance, Fulton, Henry and Williams counties and is affiliated with the state and national chapter of the National Alliance of Mental Illness. It is a grassroots, family-oriented organization whose mission is to provide education, support and advocacy for individuals and families living with mental illness as well as increasing public awareness and understanding of public health.

**Support** - To provide support and encouragement to persons with brain disorders and their families and to promote their full participation as community members. To organize and assist local support groups dealing with brain disorders.

**Education** - To provide education relating to brain disorders to individuals and families in the community, as well as to professionals and the public. To work with local media on matters relating to brain disorders.

**Advocacy** - To engage in grassroots advocacy on local, state and national issues for the benefit of people with brain disorders.

**Income Taxes** - NAMI Four County, a nonprofit organization operating under Section 501(c)(3) of the Internal Revenue Code, is exempt from federal, state, and local income taxes and, accordingly, no provision for income taxes is included in the financial statements.

**Contributions** - All contributions are considered available for unrestricted use.