

Depression and Bipolar
Support Alliance

Financial Statements

Years Ended December 31, 2013 and 2012

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Depression and Bipolar Support Alliance
Chicago, Illinois

We have audited the accompanying financial statements of Depression and Bipolar Support Alliance which comprise the statement of financial position as of December 31, 2013 and 2012, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Depression and Bipolar Support Alliance as of December 31, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with U.S. generally accepted accounting principles.

INDEPENDENT AUDITORS' REPORT – Continued

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses on pages 16 - 17 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Mann Weitz & Associates LLC

MANN. WEITZ & ASSOCIATES L.L.C.

Deerfield, Illinois

May 12, 2014

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2013 AND 2012

ASSETS

	<u>2013</u>	<u>2012</u>
<u>CURRENT ASSETS</u>		
Cash	\$ 827,827	\$ 323,057
Investments - Note 2	178,789	156,086
Accounts receivable	328,108	67,602
Contribution receivable	78,967	158,755
Prepaid expenses	<u>12,167</u>	<u>8,774</u>
Total Current Assets	1,425,858	714,274
<u>PROPERTY AND EQUIPMENT, net - Note 3</u>	43,456	32,359
<u>NONCURRENT ASSETS</u>		
Deposits	<u>7,357</u>	<u>8,297</u>
Total Assets	<u>\$ 1,476,671</u>	<u>\$ 754,930</u>

LIABILITIES AND NET ASSETS

<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 45,992	\$ 35,179
Due to grantor - Note 11		167,551
Accrued payroll and vacation	53,112	32,663
Deferred revenue	<u>50,000</u>	
Total Liabilities	<u>149,104</u>	<u>235,393</u>
<u>NET ASSETS</u>		
Unrestricted	655,862	(49,431)
Temporarily restricted - Note 4	<u>671,705</u>	<u>568,968</u>
Total Net Assets	<u>1,327,567</u>	<u>519,537</u>
Total Liabilities and Net Assets	<u>\$ 1,476,671</u>	<u>\$ 754,930</u>

The accompanying notes are an integral part of this statement.

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

STATEMENT OF ACTIVITIES

YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013			2012		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
REVENUES, GAINS AND OTHER SUPPORT						
Contributions - Note 6						
Corporations	\$ 289,595	\$ 460,805	\$ 750,400	\$ 269,869	\$ 354,609	\$ 624,478
Foundations	36,346		36,346	36,825		36,825
Individuals	618,761		618,761	585,253	4,935	590,188
Government	121,310		121,310	167,782		167,782
Chapter fees	36,746		36,746	36,081		36,081
Contract revenue	1,139,121		1,139,121	73,940		73,940
Program service revenue	66,225		66,225	82,699		82,699
Book store sales	5,694		5,694	9,334		9,334
Conference fees	20,952		20,952	580		580
Honorariums	166		166	2,000		2,000
Interest and dividends	5,583		5,583	3,308		3,308
Realized and unrealized gain (loss) on investments	(2,873)		(2,873)	6,057		6,057
Donated goods and services - Note 9	23,288		23,288	0		0
Other	864		864	893		893
Total Revenues and Gains	2,361,778	460,805	2,822,583	1,274,621	359,544	1,634,165
Net assets released from restrictions - Note 5	358,068	(358,068)		634,158	(634,158)	
Total Revenues, Gains and Other Support	2,719,846	102,737	2,822,583	1,908,779	(274,614)	1,634,165
EXPENSES						
Program services						
Education and information	577,869		577,869	433,979		433,979
Grass roots and peer services	994,729		994,729	437,752		437,752
Total Program Services	1,572,598		1,572,598	871,731		871,731
Supporting services						
Management and general	244,987		244,987	227,336		227,336
Fundraising	196,968		196,968	238,649		238,649
Total Supporting Services	441,955		441,955	465,985		465,985
Total Expenses	2,014,553		2,014,553	1,337,716		1,337,716
CHANGE IN NET ASSETS						
	705,293	102,737	808,030	571,063	(274,614)	296,449
NET ASSETS						
Beginning of year	(49,431)	568,968	519,537	(620,494)	843,582	223,088
End of year	\$ 655,862	\$ 671,705	\$ 1,327,567	\$ (49,431)	\$ 568,968	\$ 519,537

The accompanying notes are an integral part of this statement.

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

STATEMENT OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in net assets	\$ 808,030	\$ 296,449
Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities		
Net loss (gain) on investments	2,873	(6,057)
Depreciation	17,462	12,646
Contribution of stock	(187,812)	(115,814)
Net (increase) decrease in assets		
Accounts receivable	(260,506)	(27,389)
Contributions receivable	79,788	(158,755)
Prepaid expenses	(3,393)	7,769
Deposits	940	
Net increase (decrease) in liabilities		
Accounts payable and accrued expenses	10,813	(30,917)
Due to grantor	(167,551)	(171,622)
Accrued payroll and vacation	20,449	1,133
Deferred revenue	50,000	
	<u>371,093</u>	<u>(192,557)</u>
Net Cash Provided by (Used for) Operating Activities		
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of property and equipment	(28,559)	(11,761)
Purchase of investments	(194,138)	(173,975)
Proceeds from sale of investments	356,374	171,036
	<u>133,677</u>	<u>(14,700)</u>
Net Cash Provided by (Used for) Investing Activities		
<u>NET INCREASE (DECREASE) IN CASH</u>	504,770	(207,257)
<u>CASH</u>		
Beginning of year	323,057	530,314
	<u>323,057</u>	<u>530,314</u>
End of year	<u>\$ 827,827</u>	<u>\$ 323,057</u>

SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING

During 2013 and 2012, DBSA received \$187,812 and \$115,814 of contributed stock, respectively.

The accompanying notes are an integral part of this statement.

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

NOTES TO FINANCIAL STATEMENTS

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF ACTIVITIES AND ORGANIZATION

The Depression and Bipolar Support Alliance (DBSA) is an Illinois nonprofit corporation established in 1986. DBSA provides hope, help, support, and education to improve the lives of people living with mood disorders. DBSA creates the opportunity for meaningful lives by compassionately engaging with individuals and providing peer-led support groups, educational materials, and wellness tools that focus on resiliency, achievement, creativity, and connection. DBSA celebrates peers' accomplishments, including those of the many talented, successful individuals recognized by the public for their contributions to the world. DBSA advances learning through research and experience while promoting a transformative understanding of mental health through wide, timely dissemination of information about the latest treatments, wellness practices, and lived experiences. DBSA advocates for the right of peers to choose their own paths to mental, emotional, and physical wellness while promoting structures and practices that advance whole health and accessible care for everyone. Funding is primarily derived from contributions, program service and contract revenue. DBSA is located in Chicago, Illinois.

BASIS OF ACCOUNTING

The accompanying financial statements have been prepared using the accrual basis of accounting. Using this method, revenues are recognized when earned and expenses are recognized when incurred.

BASIS OF PRESENTATION

Information regarding the financial position and activities of DBSA are reported in three classes of net assets (as applicable): unrestricted, temporarily restricted and permanently restricted, which are based on the existence or absence of externally (donor) imposed restrictions on contributions. Accordingly, net assets of DBSA and changes therein are classified and reported as follows:

- Unrestricted net assets - Unrestricted net assets are not subject to donor-imposed stipulations. They include all activities of DBSA, except for those amounts that are temporarily or permanently restricted by external donors.
- Temporarily restricted net assets - Temporarily restricted net assets are subject to donor-imposed stipulations that can be removed through the passage of time (time restrictions) or actions of DBSA (purpose restrictions).
- Permanently restricted net assets - Permanently restricted net assets are subject to the restrictions imposed by donors who require that the principal of these classes of net assets be invested in perpetuity and only the investment income be expended. DBSA currently does not have any permanently restricted amounts.

DBSA reports its expenses by function (i.e., by program).

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

NOTES TO FINANCIAL STATEMENTS

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- Continued

CONCENTRATION OF CREDIT RISK

DBSA maintains cash balances in one financial institution that at times certain times exceeded the insured limits provided by the Federal Deposit Insurance Corporation (FDIC).

INVESTMENTS

Investments are recorded at fair value. Fair value measurements under FASB ASC 820 are categorized as: level 1, fair value measured using quoted market prices; level 2, using other observable inputs; or level 3, using significant unobservable inputs. All of DBSA's investments are valued using quoted market prices, level 1. All gains and losses are included in the statement of activities.

UNCOLLECTIBLE ACCOUNTS

DBSA considers its receivables to be fully collectible. Accordingly, no allowance for uncollectible accounts is required. If amounts become uncollectible, they are charged to operations when that determination is made. This direct write-off method does not materially differ from the allowance method required by U.S. generally accepted accounting principles.

PROPERTY AND EQUIPMENT

Property and equipment is recorded at historical cost. DBSA capitalizes fixed asset additions over \$500. Depreciation is computed by use of the straight-line method for all property and equipment. The estimated useful lives used in computing depreciation are as follows:

<u>Description</u>	<u>Years</u>
Computer and office equipment and software	3 - 5
Furniture and fixtures	5 - 7
Leasehold improvements	remaining life of lease

Maintenance and repairs, which neither materially add to the value of the property nor appreciably prolong its life, are charged to expense as incurred. Gains or losses on dispositions of property and equipment are included in the statement of activities.

CONTRIBUTIONS

Contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted support that increases that net asset class. Contributions of cash and other assets are recorded as restricted support if they are received with donor stipulations that limit the use of the donated assets. However, if a restriction is fulfilled in the same time period in which the contribution is received, DBSA reports the support as unrestricted.

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

NOTES TO FINANCIAL STATEMENTS

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

CONTRIBUTIONS - Continued

Contributions are recognized when the donor makes a promise to give to DBSA that is, in substance, unconditional. Promises to give payable over more than one year are recorded at present value.

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 activities. Expenses which are easily and directly associated with a particular program or supporting service are allocated directly to that functional category. Certain costs have been allocated among the program and supporting services benefited based on time devoted to the functional areas and other appropriate allocation methods.

USE OF ESTIMATES IN THE PREPARATION OF FINANCIAL STATEMENTS

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, gains and expenses during the reporting period. Actual results could differ from those estimates.

INCOME TAXES

DBSA is a nonprofit corporation which has been granted a tax-exempt status as a public charity under Section 501(c)(3) of the Internal Revenue Code for all business income related to the organization's tax-exempt purpose. DBSA had no unrelated business income during 2013 or 2012.

EVALUATION OF TAX POSITIONS

The financial statement effects of a tax position taken or expected to be taken are recognized in the financial statements when it is more likely than not, based on the technical merits, that the position will be sustained upon examination. As of December 31, 2013 and 2012, DBSA had no uncertain tax positions that qualify for recognition or disclosure in the financial statements. The federal and state tax returns of DBSA for the tax years 2010, 2011 and 2012 are subject to examination by the Internal Revenue Service and state taxing authorities, generally for three years after they are filed.

SUBSEQUENT EVENTS

DBSA has evaluated subsequent events for potential recognition and/or disclosures through May 12, 2014, the date the financial statements were available to be issued. See Note 12.

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

NOTES TO FINANCIAL STATEMENTS

2. INVESTMENTS

At December 31, 2013 and 2012, investments consist of the following:

	<u>2013</u>	<u>2012</u>
Cash alternatives	\$ 3,101	\$ 3,123
Short-term fixed income	35,898	23,435
Intermediate fixed income	111,304	104,551
High-yield fixed income	3,382	3,119
International/emerging markets debt	6,717	6,269
Large cap equity	6,516	4,640
Mid cap equity	3,500	3,102
International equity	3,537	3,123
REITs and MLPs	4,834	4,724
Total Investments	<u>\$ 178,789</u>	<u>\$ 156,086</u>

3. PROPERTY AND EQUIPMENT

A summary of fixed assets and accumulated depreciation at December 31, 2013 and 2012, is as follows:

	<u>2013</u>	<u>2012</u>
Computer and office equipment and software	\$ 40,319	\$ 11,760
Furniture and fixtures	55,634	55,634
Leasehold improvements	39,353	39,353
	135,306	106,747
Less: Accumulated depreciation	91,850	74,388
Net Property and Equipment	<u>\$ 43,456</u>	<u>\$ 32,359</u>

Depreciation expense was \$17,462 and \$12,646 for 2013 and 2012, respectively.

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

NOTES TO FINANCIAL STATEMENTS

4. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes:

	<u>2013</u>	<u>2012</u>
SAB reception	\$ 5,000	\$ -
Facilitator training		39,097
National conference		33,240
Depression is Real		14,474
Christy Shutgart Fund		28,979
Depression education program	25,000	
Rebecca's Dream	46,293	53,846
Marc (Davka) deGroot Fund	5,807	5,807
IAB support	50,000	50,000
Kaplan Fund		58,449
Living Successfully	7,647	10,000
Advocacy education	133,897	53,831
Advocacy training	38,593	114,298
Out of the Blue/Faces of Depression Videos		23,498
Chapter brochures	4,747	4,935
Bipolar Disorder Education	64,066	69,742
Better is Not Well	32,600	
Grassroots advocacy	48,042	
Raising wellness expectations	40,000	
FDA White paper	45,013	
Choices webinar	125,000	
Educational brochures		<u>8,772</u>
Total Temporarily Restricted Net Assets	<u>\$ 671,705</u>	<u>\$ 568,968</u>

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

NOTES TO FINANCIAL STATEMENTS

5. NET ASSETS RELEASED FROM RESTRICTIONS

DBSA's net assets were released from donor restrictions by incurring expenses satisfying the following restricted purposes specified by donors:

	<u>2013</u>	<u>2012</u>
Facing Us	\$ -	\$ 539,964
Kaplan Fund	58,449	
Christy Shutgart Fund	28,979	
Living successfully	2,503	
Bipolar Disorder Education	5,676	
Train Veterans to establish support groups		8,048
Facilitator training	39,097	10,029
Stable project		44,139
Rebecca's Dream	7,554	
Depression is Real	14,474	
IAB	50,000	25,000
Educational brochures	8,772	6,978
Advocacy training	75,705	
Advocacy education	9,934	
Out of the Blue/Faces of Depression Videos	23,498	
National conference	33,240	
Chapter brochures	187	
Total Net Assets Released From Restrictions	<u>\$ 358,068</u>	<u>\$ 634,158</u>

6. CONCENTRATION OF CONTRIBUTIONS

During 2013, approximately 39% of the total contribution revenue was contributed by one individual and two corporations. During 2012, there was no concentration of contributions.

7. LEASE COMMITMENTS

DBSA has entered into an operating lease for office space. The lease term began January 1, 2002 and expires December 31, 2014. In October 2010, this lease was renegotiated to significantly reduce space and the monthly fee. The new term is from April 1, 2010 through December 31, 2014, with monthly rental payments ranging from \$5,427 to \$7,695. DBSA is also required to pay its proportionate share of real estate taxes and operating costs. The minimum future rental payment under this operating lease for 2014 is \$92,343.

Rent expense, including operating expenses, was \$99,203 and \$92,638 for 2013 and 2012, respectively.

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

NOTES TO FINANCIAL STATEMENTS

8. EMPLOYEE BENEFIT PLANS

DBSA offers a 401(k) plan and under the terms of the plan, an employee may contribute up to 100% of eligible compensation, not to exceed \$17,500 or as amended by the IRS to reflect cost-of-living adjustments. For individuals who turn 50 during the plan year, an additional catch-up contribution of up to \$5,500 (as amended by the IRS to reflect cost-of-living adjustments) may be made to the plan. DBSA matches 100% of the first 2% contributed by an employee. Thereafter, DBSA matches 25% of employee contributions up through the next 4%, with the total employer contribution not to exceed 3%. Contributions were funded through the forfeiture account in 2013 and 2012 in the amount of \$10,358 and \$7,162, respectively.

9. DONATED GOODS AND SERVICES

The value of contributed goods and services are included in the financial statements as donated services and allocated to program expenses and management and general. During 2013, donated services were as follows:

Legal consulting	\$ 15,734
Computer software	7,404
Webinar narration	<u>150</u>
Total Donated Good and Services	<u>\$ 23,288</u>

10. VOLUNTEER SERVICES

A significant amount of volunteer services is contributed to DBSA to support its program and supporting services. These volunteer activities include participating on the Board of Directors and numerous other committees. The value of these services has not been included in the financial statements

11. FEDERAL GRANT AUDIT

In 2007, DBSA was awarded a three-year federal grant through the Substance Abuse and Mental Health Services Administration (SAMHSA). During the second year of the grant, SAMHSA notified DBSA that they would be auditing the allowability of expenditures applicable to the grant from the first year, September 30, 2007 - September 30, 2008. Also during the second year of the grant, DBSA voluntarily terminated the project.

As a result of that audit, SAMSHA requested that DBSA return \$339,173, of which \$171,927 was accrued and expensed in 2010 and \$167,246 was accrued and expensed in 2011. DBSA paid \$173,797 in 2012 and \$167,551, including interest of \$2,175 in March 2013. No further amounts are due relating to this grant audit.

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

NOTES TO FINANCIAL STATEMENTS

12. SUBSEQUENT EVENT

In 2014, DBSA and the Balanced Mind Foundation (TBMF) joined forces to improve the mental health of, and facilitate wellness for, individuals living with mood disorders from childhood throughout adulthood.

An asset transfer of TBMF's comprehensive family-focused programming to DBSA was finalized on January 31, 2014. The assets transferred primarily consisted of a bank balance of approximately \$110,000. Additionally, TBMF's programming was rebranded under the umbrella of the Balanced Mind Parent Network, a program of DBSA. TBMF was then dissolved.

SUPPLEMENTAL INFORMATION

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

SCHEDULE OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2013

	Program Services			Supporting Services		
	Education and Information	Grass Roots and Peer Services	Total Program Services	Management and General	Fundraising	Total Supporting Services
Salaries and benefits	\$ 286,564	\$ 316,073	\$ 602,637	\$ 167,451	\$ 105,315	\$ 272,766
Professional fees	5,952	6,564	12,516	3,478	2,186	5,664
Occupancy	34,275	37,804	72,079	20,028	12,591	32,619
Telephone	5,384	6,500	11,884	2,924	1,841	4,765
Equipment leasing and maintenance	16,884	18,798	35,682	9,866	13,361	23,227
Insurance	4,209	4,643	8,852	2,460	1,546	4,006
Supplies and computer software	4,522	6,908	11,430	2,415	1,694	4,109
Attorney fees	1,667	17,573	19,240	974	613	1,587
Consultants and outside services	51,493	322,827	374,320	599	13,356	13,955
Printing	9,397	8,631	18,028	6,623	7,625	14,248
Postage and shipping and fulfillment	5,782	13,286	19,068	(110)	6,208	6,098
Design	563	250	813		313	313
Travel and meetings	69,342	123,766	193,108	92	6,476	6,568
Food and beverage	55,202	95,050	150,252	13,384	7,073	20,457
Awards and scholarships/grants	3,135	2,410	5,545	967	275	1,242
Advertising	388	3,700	4,088		435	435
Memberships	244	25	269	743	13,856	14,599
Web-site design and maintenance	16,495	3,582	20,077			
Bank fees and taxes	4	9	13	9,484	8	9,492
Depreciation	5,717	6,305	12,022	3,340	2,100	5,440
Finance charges	228		228			
Miscellaneous	422	25	447	269	96	365
Total Functional Expenses	<u>\$ 577,869</u>	<u>\$ 994,729</u>	<u>\$ 1,572,598</u>	<u>\$ 244,987</u>	<u>\$ 196,968</u>	<u>\$ 441,955</u>
						<u>\$ 2,014,553</u>

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2012

	Program Services			Supporting Services		
	Education and Information	Grass Roots and Peer Services	Total Program Services	Management and General	Fundraising	Total Supporting Services
Salaries and benefits	\$ 273,470	\$ 232,706	\$ 506,176	\$ 163,713	\$ 148,841	\$ 312,554
Professional fees	6,211	5,285	\$ 11,496	3,718	3,380	7,098
Occupancy	32,481	27,639	60,120	19,445	17,678	37,123
Telephone	3,918	3,983	7,901	2,275	2,069	4,344
Equipment leasing and maintenance	15,229	12,406	27,635	8,728	7,935	16,663
Insurance	5,136	4,370	9,506	3,074	2,795	5,869
Supplies and computer software	1,953	3,053	5,006	974	4,876	5,850
Attorney fees	2,230	6,451	8,681	1,122	1,020	2,142
Consultants and outside services	18,045	58,648	76,693	310	110	420
Printing	14,315	11,324	25,639	804	5,313	6,117
Postage and shipping and fulfillment	4,535	8,386	12,921	1,159	6,368	7,527
Design	200		200			200
Travel and meetings	7,444	23,720	31,164	645	16,495	17,140
Food and beverage	21,041	23,133	44,174	2,357	6,233	8,590
Awards and scholarships/grants	1,750	1,894	3,644	241		241
Advertising	220	120	340	67	61	128
Memberships	50		50			468
Web-site design and maintenance	18,328	2,360	20,688	1,250	12,116	13,366
Bank fees and taxes				4,125		4,125
Depreciation	4,224	3,594	7,818	6,774	694	7,468
Finance charges	2,175		2,175	2,529	2,299	4,828
Miscellaneous	1,024	8,680	9,704	4,026	366	4,392
Total Functional Expenses	\$ 433,979	\$ 437,752	\$ 871,731	\$ 227,336	\$ 238,649	\$ 465,985
			\$ 871,731			\$ 1,337,716

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