

Depression and Bipolar Support Alliance

Financial Statements

Years Ended December 31, 2014 and 2013

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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, 2014 and 2013, 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, 2014 and 2013, 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 schedules of functional expenses on pages 16 - 17 are presented for purposes of additional analysis and are 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 11, 2015

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2014 AND 2013

ASSETS

| | <u>2014</u> | <u>2013</u> |
|--|---------------------|---------------------|
| <u>CURRENT ASSETS</u> | | |
| Cash | \$ 845,661 | \$ 827,827 |
| Investments - Note 2 | 825,898 | 178,789 |
| Accounts receivable | 38,593 | 328,108 |
| Contributions receivable | 179,621 | 78,967 |
| Prepaid expenses | <u>28,239</u> | <u>12,167</u> |
| Total Current Assets | 1,918,012 | 1,425,858 |
| <u>PROPERTY AND EQUIPMENT</u> , net - Note 3 | 64,347 | 43,456 |
| <u>NONCURRENT ASSETS</u> | | |
| Deposits - Note 6 | <u>66,015</u> | <u>7,357</u> |
| Total Assets | <u>\$ 2,048,374</u> | <u>\$ 1,476,671</u> |

LIABILITIES AND NET ASSETS

| | | |
|---------------------------------------|---------------------|---------------------|
| <u>CURRENT LIABILITIES</u> | | |
| Accounts payable and accrued expenses | \$ 42,447 | \$ 45,992 |
| Accrued payroll and vacation | 30,227 | 53,112 |
| Deferred revenue | <u></u> | <u>50,000</u> |
| Total Liabilities | <u>72,674</u> | <u>149,104</u> |
| <u>NET ASSETS</u> | | |
| Unrestricted | 838,615 | 655,862 |
| Temporarily restricted - Note 4 | <u>1,137,085</u> | <u>671,705</u> |
| Total Net Assets | <u>1,975,700</u> | <u>1,327,567</u> |
| Total Liabilities and Net Assets | <u>\$ 2,048,374</u> | <u>\$ 1,476,671</u> |

The accompanying notes are an integral part of this statement.

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

STATEMENT OF ACTIVITIES

YEARS ENDED DECEMBER 31, 2014 AND 2013

| | 2014 | | 2013 | |
|--|--------------|---------------------------|--------------|---------------------------|
| | Unrestricted | Temporarily Restricted | Unrestricted | Temporarily Restricted |
| | Total | | Total | |
| <u>REVENUES, GAINS AND OTHER SUPPORT</u> | | | | |
| Contributions | | | | |
| Corporations | \$ 438,676 | \$ 901,224 | \$ 289,595 | \$ 460,805 |
| Foundations | 58,384 | 28,000 | 36,346 | |
| Individuals | 772,081 | | 618,761 | |
| Government | | | 121,310 | |
| Chapter fees | 31,285 | | 36,746 | |
| Contract revenue | 352,560 | | 1,139,121 | |
| Program service revenue | 174,758 | | 66,225 | |
| Book store sales | 8,517 | | 5,694 | |
| Conference fees | | | 20,952 | |
| Honorariums | 4,445 | | 166 | |
| Interest and dividends | 14,659 | | 5,583 | |
| Realized and unrealized loss on investments | (2,999) | | (2,873) | |
| Donated goods and services - Note 8 | 30,868 | | 23,288 | |
| Other | 728 | | 864 | |
| Total Revenues and Gains | 1,883,962 | 929,224 | 2,361,778 | 460,805 |
| Net assets released from restrictions - Note 5 | 463,844 | (463,844) | 358,068 | (358,068) |
| Total Revenues, Gains and Other Support | 2,347,806 | 465,380 | 2,719,846 | 102,737 |
| <u>EXPENSES</u> | | | | |
| Program services | | | | |
| Education and information | 638,931 | | 577,869 | |
| Grass roots and peer services | 904,907 | | 994,729 | |
| Total Program Services | 1,543,838 | | 1,572,598 | |
| Supporting services | | | | |
| Management and general | 324,731 | | 244,987 | |
| Fundraising | 296,484 | | 196,968 | |
| Total Supporting Services | 621,215 | | 441,955 | |
| Total Expenses | 2,165,053 | | 2,014,553 | |
| <u>CHANGE IN NET ASSETS</u> | | | | |
| | 182,753 | 465,380 | 705,293 | 102,737 |
| <u>NET ASSETS</u> | | | | |
| Beginning of year | 655,862 | 671,705 | (49,431) | 568,968 |
| End of year | \$ 838,615 | \$ 1,137,085 | \$ 655,862 | \$ 671,705 |

The accompanying notes are an integral part of this statement.

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

STATEMENT OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2014 AND 2013

| | <u>2014</u> | <u>2013</u> |
|---|-------------------|-------------------|
| <u>CASH FLOWS FROM OPERATING ACTIVITIES</u> | | |
| Change in net assets | \$ 648,133 | \$ 808,030 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities | | |
| Net loss on investments | 2,999 | 2,873 |
| Depreciation | 20,879 | 17,462 |
| Contribution of stock | (121,234) | (187,812) |
| Net (increase) decrease in assets | | |
| Accounts receivable | 289,515 | (260,506) |
| Contributions receivable | (100,654) | 79,788 |
| Prepaid expenses | (16,072) | (3,393) |
| Deposits | (58,658) | 940 |
| Net increase (decrease) in liabilities | | |
| Accounts payable and accrued expenses | (3,545) | 10,813 |
| Due to grantor | | (167,551) |
| Accrued payroll and vacation | (22,885) | 20,449 |
| Deferred revenue | (50,000) | 50,000 |
| | <u>588,478</u> | <u>371,093</u> |
| Net Cash Provided by Operating Activities | | |
| <u>CASH FLOWS FROM INVESTING ACTIVITIES</u> | | |
| Purchase of property and equipment | (41,770) | (28,559) |
| Purchase of investments | (758,398) | (194,138) |
| Proceeds from sale of investments | <u>229,524</u> | <u>356,374</u> |
| | <u>(570,644)</u> | <u>133,677</u> |
| Net Cash Provided by (Used for) Investing Activities | | |
| <u>NET INCREASE IN CASH</u> | 17,834 | 504,770 |
| <u>CASH</u> | | |
| Beginning of year | <u>827,827</u> | <u>323,057</u> |
| End of year | <u>\$ 845,661</u> | <u>\$ 827,827</u> |

SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING

During 2014 and 2013, DBSA received \$121,234 and \$187,812 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 2014 or 2013.

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, 2014 and 2013, 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 2011, 2012 and 2013 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 11, 2015, the date the financial statements were available to be issued.

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

NOTES TO FINANCIAL STATEMENTS

2. INVESTMENTS

At December 31, 2014 and 2013, investments consist of the following:

| | <u>2014</u> | <u>2013</u> |
|-------------------------------------|-------------------|-------------------|
| Money market | \$ 238,597 | \$ - |
| Cash alternatives | 9,836 | 3,101 |
| Short-term fixed income | 84,545 | 35,898 |
| Intermediate fixed income | 393,148 | 111,304 |
| High-yield fixed income | | 3,382 |
| International/emerging markets debt | 21,748 | 6,717 |
| Large cap equity | 17,100 | 6,516 |
| Mid cap equity | 11,404 | 3,500 |
| Equity securities | 20,052 | |
| International equity | 10,787 | 3,537 |
| REITs and MLPs | 18,681 | 4,834 |
| Total Investments | <u>\$ 825,898</u> | <u>\$ 178,789</u> |

3. PROPERTY AND EQUIPMENT

A summary of fixed assets and accumulated depreciation at December 31, 2014 and 2013, is as follows:

| | <u>2014</u> | <u>2013</u> |
|--|------------------|------------------|
| Computer and office equipment and software | \$ 82,089 | \$ 40,319 |
| Furniture and fixtures | 55,634 | 55,634 |
| Leasehold improvements | 39,353 | 39,353 |
| | 177,076 | 135,306 |
| Less: Accumulated depreciation | <u>112,729</u> | <u>91,850</u> |
| Net Property and Equipment | <u>\$ 64,347</u> | <u>\$ 43,456</u> |

Depreciation expense was \$20,879 and \$17,462 for 2014 and 2013, 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>2014</u> | <u>2013</u> |
|-------------------------------|---------------------|-------------------|
| SAB reception | \$ - | \$ 5,000 |
| Depression education program | 61,881 | 25,000 |
| Rebecca's Dream | 45,321 | 46,293 |
| Marc (Davka) deGroot Fund | 5,807 | 5,807 |
| IAB support | 175,000 | 50,000 |
| Living Successfully | 7,647 | 7,647 |
| Advocacy education | 186,526 | 133,897 |
| Advocacy training | 36,014 | 38,593 |
| Chapter brochures | | 4,747 |
| Bipolar Disorder Education | | 64,066 |
| Better is Not Well | | 32,600 |
| Grassroots advocacy | | 48,042 |
| Raising Wellness Expectations | | 40,000 |
| FDA White paper | 34,548 | 45,013 |
| Choices webinar | | 125,000 |
| Agitation Education Brochures | 17,555 | |
| Agitation Chapter Kit | 109,382 | |
| Wellness Tracker | 21,001 | |
| Intimacy & Mood Webinar | 23,608 | |
| Advocacy in Action | 124,817 | |
| Finding Peace of Mind | 60,000 | |
| I to We Tour | 169,856 | |
| Veteran Peer Training | 28,000 | |
| Balanced Mind Parent Network | 30,122 | |
| | <u>\$ 1,137,085</u> | <u>\$ 671,705</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>2014</u> | <u>2013</u> |
|--|-------------------|-------------------|
| SAB Reception | \$ 5,000 | \$ - |
| Kaplan Fund | | 58,449 |
| Christy Shutgart Fund | | 28,979 |
| Living successfully | | 2,503 |
| Bipolar Disorder Education | 64,065 | 5,676 |
| Facilitator training | | 39,097 |
| Rebecca's Dream | 972 | 7,554 |
| Depression is Real | | 14,474 |
| IAB | 50,000 | 50,000 |
| Educational brochures | | 8,772 |
| Advocacy training | 2,580 | 75,705 |
| Advocacy education | 55,372 | 9,934 |
| Out of the Blue/Faces of Depression Videos | | 23,498 |
| National conference | | 33,240 |
| Chapter brochures | 4,747 | 187 |
| Depression Education Program | 25,001 | |
| Better is Not Well | 32,600 | |
| Grassroots Advocacy | 48,042 | |
| Raising Wellness Expectations | 40,000 | |
| FDA White paper | 10,465 | |
| Choices Webinar | <u>125,000</u> | |
| Total Net Assets Released From Restrictions | <u>\$ 463,844</u> | <u>\$ 358,068</u> |

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

NOTES TO FINANCIAL STATEMENTS

6. LEASE COMMITMENTS

In January 2002, DBSA entered into an operating lease for office space. The lease term began January 1, 2002, and expired December 31, 2014.

During 2014, DBSA entered into an operating lease for new office space which began January 2015 and expires December 2025. Lease payments are abated for the first six full months of the lease and again for five months during the second year of the lease. Rental payments range over the life of the lease from \$9,720 to \$11,745. DBSA will account for this lease in accordance with U.S. generally accepted accounting principles by using the straight-line method of accounting. The difference between actual rent payments and the expense recognized using the straight-line method will be recorded as accrued rent liability. This lease requires a security deposit of \$60,000. After the eighteenth and thirty-fifth months of the lease term, the security deposit will decrease to \$40,000 and \$20,000 respectively. DBSA is also required to pay its proportionate share of real estate taxes and operating costs.

The minimum future rental payments under this operating lease is as follows:

| <u>Year Ending December 31,</u> | <u>Amount</u> |
|---------------------------------|---------------------|
| 2015 | \$ 58,320 |
| 2016 | 69,461 |
| 2017 | 121,500 |
| 2018 | 123,936 |
| 2019 | 126,360 |
| Thereafter | <u>809,208</u> |
| Total | <u>\$ 1,308,785</u> |

Rent expense, including operating expenses, was \$117,193 and \$99,203 for 2014 and 2013, respectively.

7. 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 2014 and 2013 in the amount of \$2,799 and \$10,358, respectively.

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

NOTES TO FINANCIAL STATEMENTS

8. DONATED GOODS AND SERVICES

The value of contributed goods and services are included in the financial statements as revenue and allocated to program expenses and management and general. During 2014 and 2013, donated goods and services were as follows:

| | <u>2014</u> | <u>2013</u> |
|---------------------------------|-------------------|------------------|
| Legal consulting | \$ 28,301 | \$ 15,734 |
| Computer software | 2,567 | 7,404 |
| Webinar narration | <u> </u> | <u>150</u> |
| Total Donated Good and Services | <u>\$ 30,868</u> | <u>\$ 23,288</u> |

9. 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

SUPPLEMENTAL INFORMATION

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2014

| | 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 | \$ 335,279 | \$ 401,759 | \$ 737,038 | \$ 196,985 | \$ 166,201 | \$ 363,186 |
| Professional fees | 5,752 | 6,892 | 12,644 | 3,379 | 2,851 | 6,230 |
| Occupancy | 37,264 | 44,900 | 82,164 | 21,893 | 18,472 | 40,365 |
| Telephone | 5,113 | 6,140 | 11,253 | 2,758 | 2,350 | 5,108 |
| Equipment leasing and maintenance | 16,309 | 30,813 | 47,122 | 9,582 | 16,141 | 25,723 |
| Insurance | 4,508 | 5,402 | 9,910 | 2,649 | 2,235 | 4,884 |
| Supplies and computer software | 10,125 | 5,493 | 15,618 | 2,046 | 3,519 | 5,565 |
| Attorney fees | 1,162 | 30,938 | 32,100 | 683 | 576 | 1,259 |
| Consultants and outside services | 56,506 | 148,927 | 205,433 | 16,067 | 10,131 | 26,198 |
| Printing | 3,873 | 18,778 | 22,651 | 2,012 | 21,549 | 23,561 |
| Postage and shipping and fulfillment | 3,767 | 8,830 | 12,597 | 564 | 20,498 | 21,062 |
| Design | 500 | 500 | 1,000 | | | 1,000 |
| Travel and meetings | 61,560 | 93,931 | 155,491 | 1,078 | 4,845 | 5,923 |
| Food and beverage | 41,023 | 63,111 | 104,134 | 22,975 | 9,260 | 32,235 |
| Awards and scholarships/grants | 1,044 | 4,785 | 5,829 | | | 5,829 |
| Advertising | 10,255 | 200 | 10,455 | | 200 | 200 |
| Memberships | 952 | 15 | 967 | 25 | 11,859 | 11,884 |
| Web-site design and maintenance | 28,628 | 20,093 | 48,721 | | | |
| Bank fees and taxes | 7,287 | 6,180 | 13,467 | 3,030 | 2,557 | 5,587 |
| Depreciation | 8,024 | 7,156 | 15,180 | 3,091 | 2,608 | 5,699 |
| Return of grant funds | | | | 34,995 | | 34,995 |
| Miscellaneous | | 64 | 64 | 919 | 632 | 1,551 |
| Total Functional Expenses | \$ 638,931 | \$ 904,907 | \$ 1,543,838 | \$ 324,731 | \$ 296,484 | \$ 621,215 |
| | | | | | | \$ 2,165,053 |

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 | \$ 577,869 | \$ 994,729 | \$ 1,572,598 | \$ 244,987 | \$ 196,968 | \$ 441,955 |
| | | | | | | \$ 2,014,553 |

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