

Depression and Bipolar
Support Alliance

Financial Statements

Years Ended December 31, 2015 and 2014

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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, 2015 and 2014, 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, 2015 and 2014, 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 10, 2016

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
<u>CURRENT ASSETS</u>		
Cash and cash equivalents	\$ 1,148,626	\$ 845,661
Accounts receivable	12,148	38,593
Contributions receivable	280,570	179,621
Prepaid expenses	27,497	28,239
	<hr/>	<hr/>
Total Current Assets	1,468,841	1,092,114
	<hr/>	<hr/>
<u>PROPERTY AND EQUIPMENT</u> , net - Note 3	130,821	64,347
	<hr/>	<hr/>
<u>NONCURRENT ASSETS</u>		
Deposits - Note 6	60,000	66,015
Investments - Note 2	1,001,790	825,898
	<hr/>	<hr/>
Total Noncurrent Assets	1,061,790	891,913
	<hr/>	<hr/>
Total Assets	<u>\$ 2,661,452</u>	<u>\$ 2,048,374</u>
 <u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	\$ 73,816	\$ 42,447
Accrued payroll and vacation	29,678	30,227
	<hr/>	<hr/>
Total Current Liabilities	103,494	72,674
	<hr/>	<hr/>
<u>NONCURRENT LIABILITIES</u>		
Accrued rent - Note 6	60,660	
	<hr/>	<hr/>
Total Liabilities	164,154	72,674
	<hr/>	<hr/>
<u>NET ASSETS</u>		
Unrestricted	1,713,740	838,615
Temporarily restricted - Note 4	783,558	1,137,085
	<hr/>	<hr/>
Total Net Assets	2,497,298	1,975,700
	<hr/>	<hr/>
Total Liabilities and Net Assets	<u>\$ 2,661,452</u>	<u>\$ 2,048,374</u>

The accompanying notes are an integral part of this statement.

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

STATEMENT OF ACTIVITIES
YEARS ENDED DECEMBER 31, 2015 AND 2014

	2015			2014		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
REVENUES, GAINS AND OTHER SUPPORT						
Contributions						
Corporations	\$ 650,485	\$ 669,498	\$ 1,319,983	\$ 438,676	\$ 901,224	\$ 1,339,900
Foundations	50,384	51,116	101,500	58,384	28,000	86,384
Individuals	1,281,150	18,215	1,299,365	772,081		772,081
Chapter fees	70,783		70,783	31,285		31,285
Contract revenue	133,912		133,912	352,560		352,560
Program service revenue	133,900		133,900	174,758		174,758
Book store sales	5,750		5,750	8,517		8,517
Conference fees	23,538		23,538			-
Honorariums				4,445		4,445
Interest and dividends	21,346		21,346	14,659		14,659
Realized and unrealized loss on investments	(19,836)		(19,836)	(2,999)		(2,999)
Donated goods and services - Note 8				30,868		30,868
Other	1,325		1,325	728		728
Total Revenues and Gains	2,352,737	738,829	3,091,566	1,883,962	929,224	2,813,186
Net assets released from restrictions - Note 5	1,092,356	(1,092,356)		463,844	(463,844)	
Total Revenues, Gains and Other Support	3,445,093	(353,527)	3,091,566	2,347,806	465,380	2,813,186
EXPENSES						
Program services						
Education and information	1,140,277		1,140,277	638,931		638,931
Grass roots and peer services	826,452		826,452	904,907		904,907
Total Program Services	1,966,729		1,966,729	1,543,838		1,543,838
Supporting services						
Management and general	269,532		269,532	324,731		324,731
Fundraising	333,707		333,707	296,484		296,484
Total Supporting Services	603,239		603,239	621,215		621,215
Total Expenses	2,569,968		2,569,968	2,165,053		2,165,053
CHANGE IN NET ASSETS	875,125	(353,527)	521,598	182,753	465,380	648,133
NET ASSETS						
Beginning of year	838,615	1,137,085	1,975,700	655,862	671,705	1,327,567
End of year	\$ 1,713,740	\$ 783,558	\$ 2,497,298	\$ 838,615	\$ 1,137,085	\$ 1,975,700

The accompanying notes are an integral part of this statement.

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

STATEMENT OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Change in net assets	\$ 521,598	\$ 648,133
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Net loss on investments	19,836	2,999
Depreciation	23,720	20,879
Contribution of stock	(91,029)	(121,234)
Net (increase) decrease in assets		
Accounts receivable	26,445	289,515
Contributions receivable	(100,949)	(100,654)
Prepaid expenses	742	(16,072)
Deposits	6,015	(58,658)
Net increase (decrease) in liabilities		
Accounts payable and accrued expenses	31,369	(3,545)
Accrued payroll and vacation	(549)	(22,885)
Accrued rent	60,660	
Deferred revenue		(50,000)
	<u>497,858</u>	<u>588,478</u>
Net Cash Provided by Operating Activities		
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of property and equipment	(90,194)	(41,770)
Purchase of investments	(293,403)	(758,398)
Proceeds from sale of investments	<u>188,704</u>	<u>229,524</u>
	<u>(194,893)</u>	<u>(570,644)</u>
Net Cash Used for Investing Activities		
<u>NET INCREASE IN CASH AND CASH EQUIVALENTS</u>	302,965	17,834
<u>CASH AND CASH EQUIVALENTS</u>		
Beginning of year	<u>845,661</u>	<u>827,827</u>
End of year	<u>\$ 1,148,626</u>	<u>\$ 845,661</u>

SUPPLEMENTAL DISCLOSURES OF NONCASH INVESTING

During 2015 and 2014, DBSA received \$91,029 and \$121,234 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 1985. 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

CASH EQUIVALENTS

DBSA considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents, excluding those amounts contained in the investment account.

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.

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

NOTES TO FINANCIAL STATEMENTS

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

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.

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 2015 or 2014.

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, 2015 and 2014, 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 2012, 2013 and 2014 are subject to examination by the Internal Revenue Service and state taxing authorities, generally for three years after they are filed.

DEPRESSION AND BIPOLAR SUPPORT ALLIANCE

NOTES TO FINANCIAL STATEMENTS

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

SUBSEQUENT EVENTS

DBSA has evaluated subsequent events for potential recognition and/or disclosures through May 10, 2016, the date the financial statements were available to be issued.

2. INVESTMENTS

At December 31, 2015 and 2014, investments consist of the following:

	<u>2015</u>	<u>2014</u>
Money market	\$ 247,776	\$ 238,597
Cash alternatives	15,055	9,836
Short-term fixed income	157,862	84,545
Intermediate fixed income	466,991	393,148
International/emerging markets debt	29,963	21,748
Large cap equity	22,627	17,100
Mid cap equity	16,033	11,404
Equity securities		20,052
International equity	15,086	10,787
REITs and MLPs	30,397	18,681
Total Investments	<u>\$ 1,001,790</u>	<u>\$ 825,898</u>

3. PROPERTY AND EQUIPMENT

A summary of fixed assets and accumulated depreciation at December 31, 2015 and 2014, is as follows:

	<u>2015</u>	<u>2014</u>
Computer and office equipment and software	\$ 152,858	\$ 82,089
Furniture and fixtures	19,425	55,634
Leasehold improvements		39,353
	172,283	177,076
Less: Accumulated depreciation	41,462	112,729
Net Property and Equipment	<u>\$ 130,821</u>	<u>\$ 64,347</u>

Depreciation expense was \$23,720 and \$20,879 for 2015 and 2014, 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>2015</u>	<u>2014</u>
Be Vocal	\$ 22,127	\$ -
Regional Reps - Great Lakes	44,899	
Getting Started pamphlet	22,975	
DBSA Florida Chapter dissolution	13,365	
Depression panel	81,484	
Depression education program		61,881
Peer Leadership Center	216,568	
Rebecca's Dream	25,992	45,321
Marc (Davka) deGroot Fund	5,807	5,807
IAB support	125,000	175,000
Living Successfully (old)		7,647
Living Successfully (new)	6,216	
Advocacy education	108,000	186,526
Advocacy training	12,930	36,014
FDA White paper		34,548
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
I to We Expansion	79,980	
Veteran Peer Training		28,000
Balanced Mind Parent Network	18,215	30,122
Total Temporarily Restricted Net Assets	<u>\$ 783,558</u>	<u>\$ 1,137,085</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>2015</u>	<u>2014</u>
SAB Reception	\$ -	\$ 5,000
Balanced Mind Parent Network	30,122	
Living successfully (old)	7,647	
Finding Peace of Mind brochure	60,000	
Agitation education brochures	17,555	64,065
Agitation chapter kit	109,382	
Rebecca's Dream	19,329	972
IAB	175,000	50,000
Intimacy & Mood Webinar	23,608	
Advocacy in action	124,817	
Advocacy training	23,084	2,580
Advocacy education	186,526	55,372
Facing Us/Wellness Tracker	21,001	
Chapter brochures		4,747
Depression Education Program	61,881	25,001
Better is Not Well		32,600
Grassroots Advocacy		48,042
Raising Wellness Expectations		40,000
FDA White paper	34,548	10,465
I to We Tour	169,856	
Veteran Peer training	28,000	
Choices Webinar		125,000
	<u> </u>	<u> </u>
Total Net Assets Released From Restrictions	<u>\$ 1,092,356</u>	<u>\$ 463,844</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 is recorded as accrued rent liability in the amount of \$60,660 at December 31, 2015. 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>
2016	\$ 69,461
2017	121,500
2018	123,936
2019	126,360
2020	128,796
Thereafter	<u>680,412</u>
Total	<u>\$1,250,465</u>

Rent expense, including operating expenses, was \$123,152 and \$117,193 for 2015 and 2014, 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 \$13,727 and \$8,520 in 2015 and 2014. Contributions were partially funded through the forfeiture account in 2014 in the amount of \$2,799.

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, donated goods and services were as follows:

Legal consulting	\$ 28,301
Computer software	<u>2,567</u>
Total Donated Good and Services	<u><u>\$ 30,868</u></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, 2015

	Program Services			Supporting Services			
	Education and Information	Grass Roots and Peer Services	Total Program Services	Management and General	Total Supporting Services		
					Fundraising	Supporting Services	
Salaries and benefits	\$ 497,256	\$ 371,176	\$ 868,432	\$ 183,783	\$ 166,498	\$ 350,281	\$ 1,218,713
Professional fees	7,858	5,784	13,642	2,904	2,631	5,535	19,177
Occupancy	52,301	39,994	92,295	19,330	17,512	36,842	129,137
Telephone	6,620	5,152	11,772	2,203	2,004	4,207	15,979
Equipment leasing and maintenance	26,209	19,083	45,292	9,356	18,256	27,612	72,904
Insurance	6,977	5,136	12,113	2,579	2,336	4,915	17,028
Supplies and computer software	10,240	5,013	15,253	1,389	7,364	8,753	24,006
Attorney fees	5,153	8,594	13,747	1,769	5,000	6,769	20,516
Consultants and outside services	204,670	123,758	328,428	9,088	6,937	16,025	344,453
Printing	27,562	12,620	40,182	1,669	29,943	31,612	71,794
Postage and shipping and fulfillment	10,398	13,972	24,370	1,646	13,933	15,579	39,949
Design	1,074	15,334	16,408		85	85	16,493
Travel and meetings	88,058	79,576	167,634	3,162	24,237	27,399	195,033
Food and beverage	125,913	52,371	178,284	21,286	19,788	41,074	219,358
Awards and scholarships/grants	2,624	8,035	10,659	428		428	11,087
Advertising	265	380	645				645
Memberships	200		200	842	11,427	12,269	12,469
Web-site design and maintenance	46,286	41,074	87,360				87,360
Bank fees and taxes	8,974	12,151	21,125	3,315	3,003	6,318	27,443
Depreciation	9,719	7,154	16,873	3,592	3,255	6,847	23,720
Miscellaneous	1,920	95	2,015	1,191	(502)	689	2,704
Total Functional Expenses	\$ 1,140,277	\$ 826,452	\$ 1,966,729	\$ 269,532	\$ 333,707	\$ 603,239	\$ 2,569,968

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
Finance charges				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

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