

# **Compassion Services International**

**Compiled Financial Statements  
Years Ended  
June 30, 2019 and 2018**

*Delano Sherley and Associates, Inc.*  
**Certified Public Accountants**

Compassion Services International  
Cylinda Nickel  
PO Box 14  
St. Charles, MO 63302

Dear Ms. Nickel,

Management is responsible for the accompanying financial statements of Compassion Services International (a not-for-profit organization), which comprise the Statement of Financial Position as of June 30, 2019 and 2018, and the related Statement of Activity and Cash Flow for the year then ended in accordance with accounting principles generally accepted in the United States of America. We 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. 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.

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 company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplemental schedules are presented for purpose of additional analysis and are not a required part of the basic financial statements. The information is the representation of management. We have performed a compilation engagement on the information. We have not audited or reviewed the information and accordingly, do not express an opinion, a conclusion, or provide any assurance on such information.

We are not independent with respect to Compassion Services International.

*Delano Sherley and Associates, Inc.*

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Delano Sherley & Associates, Inc.  
July 15, 2019

**Compassion Services International**  
**Statements of Financial Position**  
June 30,

	<b>2019</b>	<b>2018</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	\$ 291,201	\$ 336,898
Due from UPCI	8,687	9,775
Prepaid Expenses	-	600
<b>Total Current Assets</b>	299,888	347,273
<b>Other Assets</b>		
Deposits	600	600
<b>Fixed Assets</b>		
Equipment	10,026	10,026
Less Accumulated Depreciation	(9,576)	(9,074)
<b>Total Net Fixed Assets</b>	450	952
<b>TOTAL ASSETS</b>	\$ 300,938	\$ 348,825
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Accrued Liabilities	\$ 785	\$ 5,181
Payroll Liabilities	2,234	3,991
<b>Total Current Liabilities</b>	3,019	9,172
<b>TOTAL LIABILITIES</b>	3,019	9,172
<b>Net Assets</b>		
Without Donor Restrictions	41,493	89,184
With Donor Restrictions	256,426	250,469
<b>Total Net Assets</b>	297,919	339,653
<b>TOTAL LIABILITIES AND NET ASSETS</b>	\$ 300,938	\$ 348,825

# Compassion Services International

## Statements of Activities For the Years Ended June 30,

	<u>2019</u>	<u>2018</u>
<b>UNRESTRICTED NET ASSETS ACTIVITY</b>		
<b>Revenue without Donor Restrictions</b>		
Contribution Income	\$ 43,903	\$ 79,112
Interest Income	1,800	1,278
Miscellaneous Income	330	19
Non Cash Donations	12,200	-
<b>Total Revenue without Donor Restrictions</b>	<u>58,233</u>	<u>80,409</u>
 Net Assets Released from Restrictions	 <u>39,705</u>	 <u>182,629</u>
 <b>Total Revenue and Net Assets Released     from Restrictions</b>	  97,938	  263,038
 <b>Program Expenses</b>	 39,705	 182,628
<b>Support Expenses</b>	82,856	88,733
<b>Fundraising Expenses</b>	23,068	13,726
<b>Total Expenses</b>	<u>145,629</u>	<u>285,087</u>
 <b>Change in Unrestricted Net Assets     from Operations</b>	  <u>(47,691)</u>	  <u>(22,049)</u>
 <b>DONOR RESTRICTED NET ASSETS ACTIVITY</b>		
<b>Revenue With Donor Restrictions</b>		
Designated Income - Disaster Relief	45,662	217,697
Non Cash Donations	-	6,238
Disaster Relief Expenses	(39,705)	(182,629)
<b>Change in Revenue With Donor Restrictions</b>	<u>5,957</u>	<u>41,306</u>
 <b>Change in Net Assets</b>	 <u>(41,734)</u>	 <u>19,257</u>
<b>Net Assets, Beginning of Year</b>	339,653	320,396
<b>Net Assets, End of Year</b>	<u><u>\$ 297,919</u></u>	<u><u>\$ 339,653</u></u>

**Compassion Services International**  
**Statements of Cash Flow**  
For the Years Ended June 30,

	<b>2019</b>	<b>2018</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ (41,734)	\$ 19,257
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation Expense	502	1,007
Change in Other Current Assets	1,088	9,976
Change in Prepaid Expenses	600	-
Change in Accrued Liabilities	(4,396)	4,510
Change in Payroll Liabilities	(1,757)	2,797
Net Cash Flow (used)/ provided by Operating Activities	(45,697)	37,547
Net Change in Cash and Cash Equivalents	(45,697)	37,547
Cash and Cash Equivalents, Beginning of Year	336,898	299,351
Cash and Cash Equivalents, End of Year	\$ 291,201	\$ 336,898
 <u>Supplemental Disclosures:</u>		
Interest Paid	-	-
Income Taxes Paid	-	-

**Compassion Services International**  
**Supplemental Schedule I**  
**For the Year Ended June 30, 2019**

	<u>Total</u>	<u>Allocation</u>	
		<u>Program</u>	<u>General</u>
<b>Expenses</b>			
Bank Charges	\$ 3,343	\$ -	\$ 3,343
Depreciation Expense	502	356	146
Disaster Relief and Supplies	34,753	34,753	-
Fees and Licenses	5,428	-	5,428
Insurance	3,644	-	3,644
Labor and Project Management	4,596	4,596	-
Meeting Expense	8,423	-	8,423
Office Supplies	1,047	-	1,047
Other Administrative Expenses	509	-	509
Payroll Expense	39,467	-	39,467
Professional Fees	8,063	-	8,063
Rent Expense	8,725	-	8,725
Telephone and Utility Expense	1,660	-	1,660
Travel Expense	2,401	-	2,401
<b>Total Expenses</b>	<u>\$ 122,561</u>	<u>\$ 39,705</u>	<u>\$ 82,856</u>

**Fundraising Expenses**

Advertising and Marketing	\$ 7,010
Conference, Convention, Meeting	1,903
Donated Professional Fees	12,200
Other Fundraising Expenses	1,955
<b>Total Fundraising Expenses</b>	<u>\$ 23,068</u>

**Compassion Services International**  
**Supplemental Schedule II**  
**For the Year Ended June 30, 2018**

	<u>Total</u>	<u>Allocation</u>	
		<u>Program</u>	<u>General</u>
<b>Expenses</b>			
Bank Charges	\$ 5,540	\$ -	\$ 5,540
Disaster Relief and Supplies	164,348	164,348	-
Donated Labor and Supplies	6,237	6,237	-
Fees and Licenses	3,295	-	3,295
Insurance	1,569	-	1,569
Labor and Project Management	4,806	4,806	-
Meeting Expense	12,316	-	12,316
Office Supplies	988	-	988
Other Administrative Expenses	237	-	237
Other Program Expenses	1,242	1,242	-
Payroll Expense	42,043	-	42,043
Professional Fees	7,286	-	7,286
Rent Expense	8,750	-	8,750
Telephone and Utility Expense	1,205	-	1,205
Travel and Meals	5,995	5,995	-
Travel Expense	5,504	-	5,504
<b>Total Expenses</b>	<u>\$ 271,361</u>	<u>\$ 182,628</u>	<u>\$ 88,733</u>
 <b>Fundraising Expenses</b>			
Advertising and Marketing	\$ 6,856		
Conference, Convention, Meeting	4,167		
Other Fundraising Expenses	2,703		
<b>Total Fundraising Expenses</b>	<u>\$ 13,726</u>		