

**HAITI OUTREACH MINISTRIES**

**Statement of Cash Receipts and Disbursements**

**Year ended December 31, 2013**

**(See Accompanying Review Report  
of Batchelor, Tillery & Roberts, LLP)**

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**Independent Accountants' Review Report**

The Board of Directors  
Haiti Outreach Ministries:

We have reviewed the accompanying statement of cash receipts and disbursements of Haiti Outreach Ministries (a nonprofit organization) (the "Ministry") for the year ended December 31, 2013. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Ministry's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the statement of cash receipts and disbursements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the statement of cash receipts and disbursements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the statement of cash receipts and disbursements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the statement of cash receipts and disbursements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying statement of cash receipts and disbursements in order for it to be in conformity with the cash basis of accounting, as described in note 1 to the statement of cash receipts and disbursements.

*Batchelor, Tillery & Roberts, LLP*

March 3, 2015

# HAITI OUTREACH MINISTRIES

## Statement of Cash Receipts and Disbursements - Cash Basis

Year ended December 31, 2013

(See Accompanying Review Report  
of Batchelor, Tillery & Roberts, LLP)

Cash receipts:	
General fund	\$ 454,823
Building and equipment	688,542
Sponsorships	376,078
Ministry support	188,421
Scholarships	174,550
Vocational school	25,075
Medical	3,903
	<u>1,911,392</u>
Cash disbursements:	
General operations and administrative	314,416
Building and equipment	626,043
Schools	323,782
Ministry	177,198
Scholarships	105,425
Vocational school	26,449
Medical clinic	17,592
	<u>1,590,905</u>
Increase in cash	320,487
Cash, partially restricted, December 31, 2012	<u>564,264</u>
Cash, partially restricted, December 31, 2013	\$ <u>884,751</u>

See accompanying notes to statement of cash receipts and disbursements.

# HAITI OUTREACH MINISTRIES

## Notes to Statement of Cash Receipts and Disbursements

December 31, 2013

(See Accompanying Review Report  
of Batchelor, Tillery & Roberts, LLP)

### (1) Organization and Summary of Significant Accounting Policies

#### (a) Organization

Haiti Outreach Ministries (the “Ministry”), a nonprofit organization, is a faith-based group established in 1989 to advance and promote the Christian faith through the conduct of programs which provide assistance, including but not limited to food, clothing, medical assistance, and educational programs to impoverished and disadvantaged persons in Haiti. These programs are conducted through a separate Haitian entity, Mission Communautaire de l’Eglise Chretienne des Cites.

The Ministry’s primary sources of revenue and support are contributions and sponsorships.

The Ministry relies on labor being provided by volunteers, and as of December 31, 2013, the Ministry had no paid employees.

#### (b) Basis of Accounting

The accompanying financial statement has been prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Under that basis, the only asset recognized is cash, and no liabilities are recognized. All transactions are recognized as either cash receipts or disbursements, and noncash transactions are not recognized in the financial statement. The cash basis differs from accounting principles generally accepted in the United States of America primarily because the effects of outstanding receivables and payables at the date of the financial statement are not included in the financial statement.

#### (c) Cash

Included in cash are checking and interest-bearing savings accounts.

#### (d) Contributions

The Ministry records contributions as revenue in the period received. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

# HAITI OUTREACH MINISTRIES

## Notes to Statement of Cash Receipts and Disbursements, Continued

December 31, 2013

(See Accompanying Review Report  
of Batchelor, Tillery & Roberts, LLP)

### (1) Organization and Summary of Significant Accounting Policies, Continued

#### (e) Income Taxes

The Ministry is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state statutes, and accordingly, no income taxes have been provided for the Ministry in the accompanying financial statement. Tax years ended December 31, 2011 through December 31, 2013 remain open for examination by taxing authorities as of the date of this report.

### (2) Cash

Cash consists of the following as of December 31, 2013:

Unrestricted - general fund	\$	<u>127,292</u>
Temporarily restricted:		
Sponsorship		360,212
Building and equipment		250,196
Emergency relief		69,835
Medical fund		29,723
Library and computer		20,066
Ministry		17,427
Feeding		<u>10,000</u>
		<u>757,459</u>
	\$	<u>884,751</u>

In the normal course of business, the Ministry may maintain cash in financial institutions in excess of the insured limit of \$250,000. Management of the Ministry believes no significant risk of loss exists with respect to these balances. As of December 31, 2013, cash in excess of insured limits totaled \$424,165.

### (3) Subsequent Events

The date to which events occurring after December 31, 2013, the date of the most recent statement of cash receipts and disbursements, have been evaluated for possible adjustment to the financial statement or disclosure is March 3, 2015, the date statement of cash receipts and disbursements was available to be issued.