

ASSISTANCE LEAGUE
OF SADDLEBACK VALLEY, INC.

ACCOUNTANTS REVIEW REPORT
AND
FINANCIAL STATEMENTS

YEARS ENDED MAY 31, 2016 AND 2015

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.

INDEX TO FINANCIAL STATEMENTS

MAY 31, 2016 and 2015

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DALE R. HOWE

Accountant's Review Report

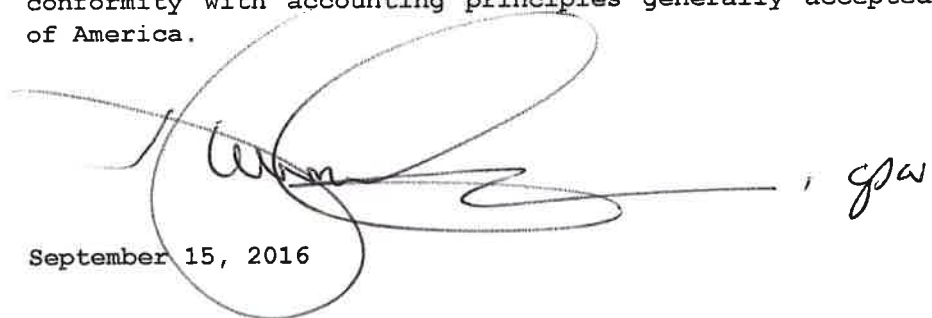
The Board of Directors
Assistance League of Saddleback Valley, Inc.:

I have reviewed the accompanying statements of financial position of the Assistance League of Saddleback Valley, Inc. as of May 31, 2016 and 2015 and the related statements of activities, cash flows and functional expenses for the years then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My 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 me to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. I believe that the results of my procedures provide a reasonable basis for our report.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.



September 15, 2016

CERTIFIED PUBLIC ACCOUNTANT

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
STATEMENTS OF FINANCIAL POSITION
MAY 31, 2016
(WITH COMPARATIVE TOTALS FOR 2015)

ASSETS	<u>2016</u>	<u>2015</u>
Cash and Cash Equivalents (Note 2)	\$ 294,572	\$ 278,787
Inventories (Note 3)	8,300	4,412
Prepaid Expenses	14,644	12,613
Property and Equipment (Note 4)	436	1,089
Receivables-Other	<u>2,632</u>	<u>-</u>
 TOTAL ASSETS	 \$ <u>320,584</u>	 \$ <u>296,901</u>
 LIABILITIES		
Accounts Payable	\$ 37	\$ 4,589
Deferred Dues Revenue	29,855	25,098
Other Deferred Revenue	<u>8,900</u>	<u>10,617</u>
 TOTAL LIABILITIES	 38,792	 40,304
 NET ASSETS (Note 6)		
Unrestricted	280,864	256,597
Temporarily Restricted	<u>928</u>	<u>-</u>
 TOTAL NET ASSETS	 <u>281,792</u>	 <u>256,597</u>
 TOTAL LIABILITIES AND NET ASSETS	 \$ <u>320,584</u>	 \$ <u>296,901</u>

SEE ACCOMPANYING NOTES

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
 STATEMENTS OF ACTIVITIES
 YEAR ENDED MAY 31, 2016
 (WITH COMPARATIVE TOTALS FOR 2015)

	-----Year Ended May 31, 2016-----			Year Ended 5/31/15 Totals
	Unrestricted	Temporarily Restricted	Total	
SUPPORT AND REVENUES				
Fundraising:				
Special Events and Other Fund- raising Activities Revenue (Note 7)	\$212,925	\$ -	\$212,925	\$195,148
Less: Direct Costs	(58,302)	-	(58,302)	(62,666)
Net Revenue from Special Events and Other Fundraising Activities	154,623	-	154,623	132,482
Contributions & Grants	15,753	7,500	23,253	17,354
Noncash Contributions (Note 8)	7,265	-	7,265	2,800
Membership	17,667	-	17,667	18,349
Interest Income	74	-	74	82
Net Assets Released from Restrictions:				
Expiration of Time Restrictions	-	-	-	-
Satisfaction of Program Restrictions	6,572	(6,572)	-	-
Total Support and Revenues	201,954	928	202,882	171,067
EXPENSES				
Program Services:				
Operation School Bell	93,053	-	93,053	95,964
Links to Learning	16,024	-	16,024	20,003
Operation Baby Love	6,827	-	6,827	2,170
Adopt-A-Family	6,138	-	6,138	7,901
Field Study	4,250	-	4,250	5,000
Operation Camp Pendleton	1,817	-	1,817	1,269
Senior Outreach	495	-	495	383
Souper Servers	425	-	425	742
Other Program Services	76	-	76	122
Total Program Services	\$129,105	\$ -	\$129,105	\$133,554

SEE ACCOMPANYING NOTES

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
STATEMENTS OF ACTIVITIES (CONT'D)
YEAR ENDED MAY 31, 2016
(WITH COMPARATIVE TOTALS FOR 2015)

	-----Year Ended May 31, 2016-----			Year Ended 5/31/15 Totals
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	<u>Totals</u>
Supporting Services:				
Fundraising:				
Special Events and Other Fund- raising Activities Indirect Costs (Note 7)	\$ 23,451	\$ -	\$ 23,451	\$ 17,805
Management and General	17,479	-	17,479	17,422
Membership Development	<u>7,652</u>	<u>-</u>	<u>7,652</u>	<u>10,179</u>
Total Supporting Services	<u>48,582</u>	<u>-</u>	<u>48,582</u>	<u>45,406</u>
Total Expenses	<u>177,687</u>	<u>-</u>	<u>177,687</u>	<u>178,960</u>
 CHANGE IN NET ASSETS	 24,267	 928	 25,195	 (7,893)
NET ASSETS AT BEGINNING OF YEAR	<u>256,597</u>	<u>-</u>	<u>256,597</u>	<u>264,490</u>
NET ASSETS AT END OF YEAR	<u>\$ 280,864</u>	<u>\$ 928</u>	<u>\$ 281,792</u>	<u>\$ 256,597</u>

SEE ACCOMPANYING NOTES

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
 STATEMENTS OF FUNCTIONAL EXPENSES
 YEAR ENDED MAY 31, 2016
 (WITH COMPARATIVE TOTALS FOR 2015)

	-----Program Services-----				-----Supporting Services-----			Year	Year
	Operation	Links to	Other	Total	Mgmt	Membership	Total	Ended	Year
	School	Operation	Program	Special	and	Development	Supporting	5/31/16	Ended
	Bell	Babylove	Services	Events	General	Services	Services	Total	Total
	Learning	Programs	Program	Events	General	Services	Services	Expense	Expense
			Services	Events	General	Services	Services	Expense	Expense
			Services	Events	General	Services	Services	Expense	Expense
Program Supplies	\$92,206	\$16,024	\$4,573	\$12,217	\$125,020	\$	\$	\$125,020	\$130,632
Occupancy:									
Accounting/Legal	-	-	-	-	3,048	-	3,048	3,048	3,020
Insurance	82	328	492	328	837	-	1,165	1,657	1,638
Rent	144	1,445	2,022	1,806	3,395	-	5,201	7,223	4,349
Repairs & Maint.	-	-	-	-	-	-	-	-	244
Taxes, Fees & Lic	-	-	-	28	584	-	612	612	351
Utilities	48	240	432	601	1,370	-	1,971	2,403	2,262
Cashiering Services	-	-	-	3,239	-	-	3,239	3,239	4,578
Correspondence	-	-	-	-	-	978	978	978	1,087
Computer Expenses	22	-	66	269	932	-	1,201	1,267	1,013
Credit Card Fees	-	-	-	4,465	-	-	4,465	4,465	3,557
Decorations	-	-	-	1,643	-	-	1,643	1,643	2,916
Depreciation	-	-	-	-	653	-	653	653	653
Donations/Gift	-	-	-	-	-	-	-	-	-
Prizes	-	-	-	2,144	-	-	2,144	2,144	1,682
Education	55	-	91	55	722	-	777	868	382
Entertainment/Auctioneer	-	-	-	4,391	-	-	4,391	4,391	2,300
Equipment/Audio Visual	-	-	-	3,342	-	-	3,342	3,342	2,343
Grant Expenses	-	-	-	-	-	-	-	-	1,038
Hospitality	-	-	-	-	-	1,234	1,234	1,234	1,917
Modeling Fee	-	-	-	1,500	-	-	1,500	1,500	1,500
National Conference	483	241	965	965	4,929	-	5,894	6,859	6,983
and Meetings	-	-	-	-	-	3,970	3,970	3,970	4,625
National Dues	-	-	-	-	-	-	-	-	-

SEE ACCOMPANYING NOTES

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
 STATEMENTS OF FUNCTIONAL EXPENSES (CONT'D)
 YEAR ENDED MAY 31, 2016
 (WITH COMPARATIVE TOTALS FOR 2015)

	-----Program Services-----				-----Supporting Services-----						
Operation	School	Links to	Operation	Other	Total	Special	Mgmt	Membership	Supporting	Year	
Bell	Learning	Babyllove	Programs	Services	Events	and	Development	Services	Total	Ended	
						General				5/31/16	
										5/31/15	
										Total	
Mailer Expense	\$ -	\$ -	\$ -	\$ -	\$ 678	\$ -	\$ -	\$ -	\$ 678	\$ 678	\$ -
New Member Expense	-	-	-	-	-	-	477	-	477	477	772
Other Event Costs	-	-	-	-	334	-	-	-	334	334	218
Postage	-	-	-	-	1,183	49	95	-	1,327	1,327	938
President Expenses	-	-	-	-	-	282	-	-	282	282	250
Printing	-	-	-	-	3,065	-	-	-	3,065	3,065	2,364
Public Relations	-	-	-	-	-	92	-	-	92	92	602
Reservations	-	-	-	-	37,277	-	-	-	37,277	37,277	27,827
Room Rental	-	-	-	-	-	300	-	-	300	300	350
Sales Tax	-	-	-	-	-	-	-	-	-	-	224
Staging Services	-	-	-	-	6,180	-	-	-	6,180	6,180	5,350
Strategic Planning	-	-	-	-	-	182	-	-	182	182	-
Supplies & Misc.	13	-	-	4	636	104	898	-	1,638	1,655	3,357
TOTAL EXPENSES	\$93,053	\$16,024	\$ 6,827	\$13,201	\$129,105	\$74,129	\$17,479	\$ 7,652	\$ 99,260	\$228,365	\$221,322
Less Expenses Included	-	-	-	-	-	-	-	-	-	-	-
With Revenue on State-	-	-	-	-	-	-	-	-	-	-	-
ment of Activities	-	-	-	-	(50,678)	-	-	-	(50,678)	(50,678)	(42,362)
Total Expenses per	\$93,053	\$16,024	\$ 6,827	\$13,201	\$129,105	\$ 23,451	\$17,479	\$ 7,652	\$ 48,582	\$177,687	\$178,960
Statement of											
Activities											

SEE ACCOMPANYING NOTES

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
STATEMENTS OF CASH FLOWS
YEAR ENDED MAY 31, 2016
(WITH COMPARATIVE TOTALS FOR 2015)

CASH FLOWS FROM OPERATING ACTIVITIES:

	<u>2016</u>	<u>2015</u>
Change in net assets	\$ 25,195	\$ (7,893)
Adjustments to reconcile change in net assets to net cash provided/(used) by operating activities:		
Depreciation	653	653
(Increase)/Decrease in Prepaid Expenses	(2,031)	3,157
Increase/(Decrease) in Deferred Revenue	3,040	22,455
Decrease in Accounts Payable	(4,552)	(935)
(Increase) in Inventories	(3,888)	(2,512)
(Increase) in Receivables-Other	(2,632)	-
(Increase)/Decrease in Other Assets	<u>-</u>	<u>1,301</u>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	15,785	16,226
 CASH FLOWS FROM INVESTING ACTIVITIES:	 <u>-</u>	 <u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES:	<u>-</u>	<u>-</u>
 NET CHANGE IN CASH AND CASH EQUIVALENTS	 15,785	 -
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>278,787</u>	<u>262,561</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ <u>294,572</u>	\$ <u>278,787</u>

SEE ACCOMPANYING NOTES

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Assistance League of Saddleback Valley, Inc. is a nonprofit corporation and is a chartered chapter of National Assistance League. The accompanying financial statements include the activities of Assistance League of Saddleback Valley, Inc. and its auxiliary: Assisteens (collectively, the chapter). The chapter provides the following programs:

- *Operation School Bell: Provides new clothing and school supplies for needy children in the Capistrano and Saddleback Valley School Districts for children in K-12 grades.
- *Links to Learning: Is designed to provide an opportunity to enhance and/or develop new or different approaches to teaching which will stimulate creative thought and/or expand existing curriculum to school age children.
- *Operation Baby Love: Provides layettes for newborns of low-income families.
- *Adopt-A-Family: Provides food, clothing and gifts to families in need.
- *Field Study: Funds are granted to the local school district field study program to subsidize transportation costs for science programs.
- *Operation Camp Pendleton: Provides clothing to children of Marine families at Camp Pendleton.
- *Senior Outreach: Delivers meals to homebound senior citizens.
- *Souper Servers: Craft with the children and serve food at the Loaves and Fishes Soup Kitchen.

The chapter's support and revenues come primarily from contributions and other fundraising efforts including special events.

Basis of Accounting

The financial statements of the chapter have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2016

NOTE 1 - CONTINUED

Basis of Presentation

The financial statements are presented in accordance with the provisions of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958, Not-for-Profit Entities. Under ASC 958, the chapter is required to report information regarding its financial position and activities in three classes of net assets:

- Unrestricted net assets are net assets not subject to donor-imposed restrictions or law.
- Temporarily restricted net assets are net assets subject to donor-imposed restrictions that can be fulfilled by actions of the chapter pursuant to those restrictions or that expire by the passage of time. Temporarily restricted resources whose restrictions are met in the same reporting periods are recorded as unrestricted.
- Permanently restricted net assets are net assets subject to donor-imposed restrictions that the gift cannot be wholly expended on a current basis. Investment returns generated from these funds are available for general support of the chapter's programs and operations unless otherwise stipulated by the donor.

Comparative Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the chapter's financial statements for the year ended May 31, 2015 from which the summarized information was derived.

Fair Value Measurements

The chapter follows guidance issued by the FASB on fair value measurements, which established a framework for measuring fair value, clarifies the definition of fair value within that framework, and expands disclosures about the use of fair value measurements. This guidance applies whenever fair value is the applicable measurement. This guidance establishes a fair value hierarchy which prioritizes the inputs to valuation techniques used to measure fair values into Levels 1, 2, and 3.

Level 1 inputs consist of unadjusted quoted prices in active markets for identical instruments and have the highest priority.

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2016

NOTE 1 - CONTINUED

Level 2 inputs include quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, or inputs other than quoted prices that are directly or indirectly observable. Level 3 inputs are unobservable and are given the lowest priority

For purposes of financial reporting, the chapter has determined that the fair values of its financial instruments, which include cash equivalents, accounts receivable and accounts payable, approximate the carrying values at May 31, 2016, and 2015, based on their short maturities and/or the terms available to the chapter in financial markets.

Cash and Cash Equivalents

Cash and cash equivalents include cash held in checking and money market accounts with original maturities of three months or less.

Promises to Give

Unconditional promises to give are recognized as contributions in the period received and as assets, decreases of liabilities, or expenses depending on the form of the benefit received. Promises to give are recorded at net realizable value if they are expected to be collected within one year and at net present value if they are expected to be collected in more than one year. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Inventories

The chapter maintains an inventory of layettes for use in their Operation Baby Love program, which is stated at its estimated fair market value.

Concentrations of Credit and Market Risk

Financial instruments that potentially expose the chapter to concentrations of credit and market risk consist primarily of cash, cash equivalents and investments. Cash and cash equivalents are maintained at high-quality financial institutions and accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At May 31, 2016 the chapter does not have any uninsured balances at any financial institutions. The chapter has not experienced any losses on its cash or cash equivalents.

Property and Equipment

Property and equipment are stated at cost or at the fair value at the date of donation in the case of donated assets. The chapter provides for depreciation of property and equipment by use of the straight-line method over the estimated

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2016

NOTE 1 - CONTINUED

Property and Equipment - continued

useful lives as follows:

Furniture and Equipment 5 to 7 years

Contributions of long-lived assets, or of cash or other assets that must be used to acquire long-lived assets, are reported as increases in temporarily restricted net assets. Restrictions are considered met, and an appropriate amount reclassified to unrestricted net assets, over the useful life of the long-lived assets as determined by the chapter's depreciation policy.

Deferred Revenue

Membership dues and supporting service revenues collected prior to the fiscal year to which they apply are deferred and recognized over the periods to which the dues and fees relate.

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Contributions received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting periods are reported as unrestricted support.

Donated Materials and Services

Significant materials and services may be donated to the chapter by various individuals, corporations and other organizations. Donated materials and services are reflected in the accompanying financial statements at their fair values at the date of donation.

In addition, a significant portion of the chapter's functions and programs are conducted by unpaid volunteers. The value of this contributed time is not reflected in the accompanying financial statements since the services do not require specialized skills. During the year ended May 31, 2016 these volunteers donated approximately 19,091 hours with an estimated value of \$448,639. This value was computed using an estimated hourly rate of \$20.98 based upon the average hourly earnings of nonagricultural workers for the time period of June 1, 2015 through May 31, 2016, as determined by the U.S. Department of Labor's Bureau of Labor Statistics, plus 12% for estimated fringe benefits. Therefore, the value of a volunteer hour is estimated to be \$23.50 for the fiscal year ended May 31, 2016.

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2016

NOTE 1 - CONTINUED

Tax Status

The chapter is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the chapter qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). The chapter is also exempt from state income taxes under Section 23701(D) of the Revenue and Taxation Code of the State of California.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Expense Allocation

The costs of providing programs and other activities have been summarized on a functional basis in the Statement of Activities and the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

NOTE 2 - CASH AND CASH EQUIVALENTS

Cash and cash equivalents at May 31, 2016 consist of the following:

Checking Accounts:		
Bank of America	\$ <u>55,366</u>	
Total Checking Accounts		\$ 55,366
Savings Accounts:		
Bank of America - Savings	85,066	
Chase	<u>154,140</u>	
Total Savings Accounts		<u>239,206</u>
Total Cash and Cash Equivalents		\$ <u>294,572</u>

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2016

NOTE 3 - INVENTORIES

Inventory at May 31, 2016 consist of the following:

Gift Cards for use in its Operation School Bell Program	\$ 206
New layettes for use in its Operation Baby Love program	7,569
Gift Cards for use in its Operation Camp Pendleton Program	<u>525</u>
Total Inventory	\$ <u>8,300</u>

NOTE 4 - PROPERTY AND EQUIPMENT

Property and equipment consist of the following at May 31, 2016

Furniture and equipment	\$ 24,542
Less accumulated depreciation	<u>(24,106)</u>
Total Property and Equipment, Net	\$ <u>436</u>

NOTE 5 - LEASES

The chapter leases office space under an operating lease that expires March 15, 2018. Minimum future rental payments due under the lease, at May 31, 2015, are summarized as follows:

Period ending May 31, 2017	\$ 7,384
Period ending March 31, 2018	<u>6,075</u>
Total	\$ <u>13,459</u>

NOTE 6 - NET ASSETS

At May 31, 2016 net assets were restricted by donors or designated by the chapter as follows:

Unrestricted Net Assets:	
Designated for Future Operating Needs	\$ 210,627
Designated for Building Expansion	32,048
Undesignated	<u>38,189</u>
Total Unrestricted Net Assets	280,864
Temporarily Restricted Assets:	928
Permanently Restricted Assets:	<u>-</u>
Total Net Assets	\$ <u>281,792</u>

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2016

NOTE 7 - SPECIAL EVENTS AND OTHER FUNDRAISING ACTIVITIES

The chapter conducts various special events and other fundraising activities to help fund current operations. The revenue and related expenses from such events and other fundraising activities for the year ending May 31, 2016, are as follows:

<u>Event/Activity</u>	<u>Revenue</u>	<u>Direct Costs</u>			<u>Net Revenue</u>
		<u>Cost of Sales</u>	<u>Cost of Direct Benefits to Attendees</u>	<u>Other Costs</u>	
Christmas Tree Lnchn	\$ 191,185	\$ 7,624	\$ 46,703	\$ 20,188	\$ 116,670
Assisteens					
Fashion Show	14,136	-	3,975	2,586	7,575
Talbots	1,596	-	-	-	1,596
Mail	3,505	-	-	677	2,828
iHeart	<u>2,503</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,503</u>
Total special events and other fundraising activities	<u>\$ 212,925</u>	<u>\$ 7,624</u>	<u>\$ 50,678</u>	<u>\$ 23,451</u>	<u>\$ 131,172</u>

NOTE 8 - NONCASH CONTRIBUTIONS

During the year ended May 31, 2016, the chapter received noncash contributions of materials, services, and free use of facilities that have been reflected in the financial statements of the chapter as follows:

Program supplies	\$ <u>7,265</u>
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NOTE 9 - SUBSEQUENT EVENTS

Assistance League of Saddleback Valley, Inc. has evaluated events subsequent to May 31, 2016, to assess the need for potential recognition or disclosures in the financial statements. Such events were evaluated through September 15, 2016, the date these financial statements were available to be issued. Based upon this evaluation, it was determined that no other subsequent events occurred that require recognition or additional disclosure in the financial statements.

SUPPLEMENTAL SCHEDULE

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
SUPPLEMENTAL CONSOLIDATING STATEMENT OF ACTIVITIES
YEAR ENDED MAY 31, 2016

	<u>Chapter</u>	<u>Assistees</u>	<u>Total</u>
SUPPORT AND REVENUES			
Fundraising:			
Special Events and Other Fundraising			
Activities Revenue (Note 7)	\$ 198,789	\$ 14,136	\$ 212,925
Less: Direct Costs	<u>(54,327)</u>	<u>(3,975)</u>	<u>(58,302)</u>
Net Revenue from Special Events and Other Fundraising Activities	144,462	10,161	154,623
Contributions and Grants	23,253	-	23,253
Noncash Contributions (Note 8)	7,265	-	7,265
Membership	6,392	11,275	17,667
Interest Income	74	-	74
Net Assets Released from Restrictions:			
Expiration of Time Restrictions	-	-	-
Satisfaction of Program Restrictions	<u>-</u>	<u>-</u>	<u>-</u>
Total Support and Revenues	181,446	21,436	202,882
EXPENSES			
Program Services:			
Operation School Bell	87,053	6,000	93,053
Links to Learning	16,024	-	16,024
Operation Baby Love	6,362	465	6,827
Adopt-A-Family	2,138	4,000	6,138
Field Study	4,250	-	4,250
Operation Camp Pendleton	1,817	-	1,817
Souper Servers	-	425	425
Senior Outreach	76	419	495
Other Program Services	<u>-</u>	<u>76</u>	<u>76</u>
Total Program Services	117,720	11,385	129,105
Supporting Services:			
Fundraising:			
Special Events and Other Fundraising			
Activities Indirect Costs (Note 7)	20,865	2,586	23,451
Management and General	14,226	3,253	17,479
Membership Development	<u>4,021</u>	<u>3,631</u>	<u>7,652</u>
Total Supporting Services	39,112	9,470	48,582
Total Expenses	156,832	20,855	177,687
CHANGE IN NET ASSETS	24,614	581	25,195
NET ASSETS AT BEGINNING OF YEAR	214,243	42,354	256,597
NET ASSETS AT END OF YEAR	\$ 238,857	\$ 42,935	\$ 281,792

SEE ACCOMPANYING NOTES