

ASSISTANCE LEAGUE
OF SADDLEBACK VALLEY, INC.

ACCOUNTANTS REVIEW REPORT
AND
FINANCIAL STATEMENTS

YEARS ENDED MAY 31, 2017 AND 2016

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.

INDEX TO FINANCIAL STATEMENTS

MAY 31, 2017 and 2016

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DALE R. HOWE

Independent Accountant's Review Report

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

I have reviewed the accompanying financial statements of the Assistance League of Saddleback Valley, Inc., which comprise the statements of financial position as of May 31, 2017 and 2016 and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements. 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's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; 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.

Accountant's Responsibility

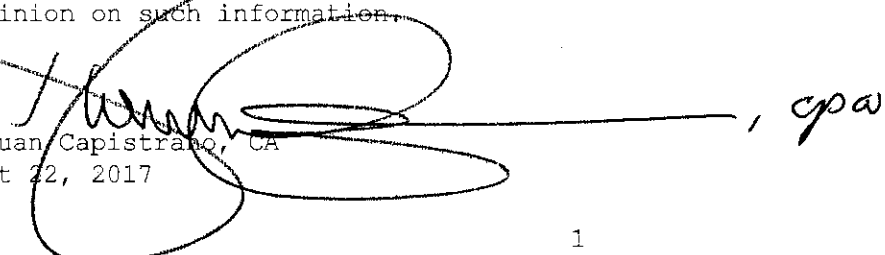
My responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. I believe that the results of my procedures provide a reasonable basis for our report.

Accountant's Conclusion

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 accordance with accounting principles generally accepted in the United States of America.

Other Matter

The accompanying supplemental consolidating statement of activities is presented for purposes of additional analysis and is not a required part of the basic 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 supplementary information has been subjected to the review procedures applied in my review of the basic financial statements. I am not aware of any material modifications that should be made to the supplementary information. I have not audited the supplementary information and, do not express an opinion on such information.


San Juan Capistrano, CA
August 22, 2017

CERTIFIED PUBLIC ACCOUNTANT

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
 STATEMENTS OF FINANCIAL POSITION
 MAY 31, 2017
 (WITH COMPARATIVE TOTALS FOR 2016)

ASSETS	<u>2017</u>	<u>2016</u>
Cash and Cash Equivalents (Note 2)	\$ 326,263	\$ 294,572
Inventories (Note 3)	7,890	8,300
Prepaid Expenses	19,827	14,644
Property and Equipment (Note 4)	-	436
Receivables-Other	<u>260</u>	<u>2,632</u>
TOTAL ASSETS	\$ <u>354,240</u>	\$ <u>320,584</u>
LIABILITIES		
Accounts Payable	\$ 4,111	\$ 37
Credit Cards Payable	9,451	-
Deferred Dues Revenue	31,758	29,855
Other Deferred Revenue	<u>15,660</u>	<u>8,900</u>
TOTAL LIABILITIES	60,980	38,792
NET ASSETS (Note 6)		
Unrestricted	291,247	280,864
Temporarily Restricted	<u>2,013</u>	<u>928</u>
TOTAL NET ASSETS	<u>293,260</u>	<u>281,792</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>354,240</u>	\$ <u>320,584</u>

"SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT"

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
STATEMENTS OF ACTIVITIES
YEAR ENDED MAY 31, 2017
(WITH COMPARATIVE TOTALS FOR 2016)

	-----Year Ended May 31, 2017-----			Year Ended 5/31/16
	Unrestricted	Temporarily Restricted	Total	Totals
SUPPORT AND REVENUES				
Fundraising:				
Special Events and Other Fund-				
raising Activities Revenue (Note 7)	\$239,821	\$ -	\$239,821	\$212,925
Less: Direct Costs	(63,430)	-	(63,430)	(58,302)
Net Revenue from Special Events and				
Other Fundraising Activities	176,391	-	176,391	154,623
Contributions & Grants	16,117	2,500	18,617	23,253
Noncash Contributions (Note 8)	3,250	-	3,250	7,265
Membership	18,786	-	18,786	17,667
Interest Income	79	-	79	74
Net Assets Released from Restrictions:				
Expiration of Time Restrictions	-	-	-	-
Satisfaction of Program				
Restrictions	1,415	(1,415)	-	-
Total Support and Revenues	216,038	1,085	217,123	202,882
EXPENSES				
Program Services:				
Operation School Bell	113,774	-	113,774	93,053
Links to Learning	21,593	-	21,593	16,024
Operation Baby Love	7,837	-	7,837	6,827
Field Study	4,500	-	4,500	4,250
Adopt-A-Family	4,460	-	4,460	6,138
Operation Camp Pendleton	1,670	-	1,670	1,817
Souper Servers	397	-	397	425
Senior Outreach	227	-	227	495
Other Program Services	-	-	-	76
Total Program Services	\$154,458	\$ -	\$154,458	\$129,105

"SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT"

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
 STATEMENTS OF ACTIVITIES (CONT'D)
 YEAR ENDED MAY 31, 2017
 (WITH COMPARATIVE TOTALS FOR 2016)

	-----Year Ended May 31, 2017-----			Year Ended 5/31/16 Totals
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	
Supporting Services:				
Fundraising:				
Special Events and Other Fund- raising Activities Indirect Costs (Note 7)	\$ 25,558	\$ -	\$ 25,558	\$ 23,451
Management and General	16,973	-	16,973	17,479
Membership Development	<u>8,666</u>	<u>-</u>	<u>8,666</u>	<u>7,652</u>
 Total Supporting Services	 <u>51,197</u>	 <u>-</u>	 <u>51,197</u>	 <u>48,582</u>
 Total Expenses	 <u>205,655</u>	 <u>-</u>	 <u>205,655</u>	 <u>177,687</u>
 CHANGE IN NET ASSETS	 10,383	 1,085	 11,468	 25,195
 NET ASSETS AT BEGINNING OF YEAR	 <u>280,864</u>	 <u>928</u>	 <u>281,792</u>	 <u>256,597</u>
 NET ASSETS AT END OF YEAR	 <u>\$ 291,247</u>	 <u>\$ 2,013</u>	 <u>\$ 293,260</u>	 <u>\$ 281,792</u>

"SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT"

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
 STATEMENTS OF FUNCTIONAL EXPENSES
 YEAR ENDED MAY 31, 2017
 (WITH COMPARATIVE TOTALS FOR 2016)

	-----Program Services-----				-----Supporting Services-----				Year		
	Operation	School Links to Bell Learning	Operation Babyllove	Other Programs	Total Program Services	Special Events	Mgmt and General	Membership Development	Total Supporting Services	5/31/17 Total Expense	5/31/16 Total Expense
Program Supplies	\$112,480	\$21,593	\$5,107	\$9,835	\$149,015	\$-	\$-	\$-	\$-	\$149,015	\$125,020
Occupancy:											
Accounting/Legal	-	-	-	-	-	-	3,025	-	3,025	3,025	3,048
Insurance	82	-	328	164	574	409	655	-	1,064	1,638	1,657
Rent	148	-	1,477	443	2,068	1,846	3,471	-	5,317	7,385	7,223
Taxes, Fees & Lic	-	-	-	-	-	4	59	-	63	63	612
Utilities	48	-	482	145	675	603	1,134	-	1,737	2,412	2,403
Cashiering Services	-	-	-	-	-	3,120	-	-	3,120	3,120	3,239
Correspondence	-	-	-	-	-	-	-	706	706	706	978
Computer Expenses	34	-	-	68	102	409	401	-	810	912	1,267
Credit Card Fees	-	-	-	-	-	5,249	-	-	5,249	5,249	4,465
Decorations	-	-	-	-	-	3,080	-	-	3,080	3,080	1,643
Depreciation	-	-	-	-	-	-	436	-	436	436	653
Donations/Gift	-	-	-	-	-	-	-	-	-	-	-
Prizes	-	-	-	-	-	3,456	-	-	3,456	3,456	2,144
Education	117	-	67	133	317	250	1,018	71	1,339	1,656	868
Entertainment/Auctioneer	-	-	-	-	-	2,500	-	-	2,500	2,500	4,391
Equipment/Audio Visual	-	-	-	-	-	3,492	-	-	3,492	3,492	3,342
Hospitality	-	-	-	-	-	-	-	1,442	1,442	1,442	1,234
Mailer Expense	-	-	-	-	-	-	-	-	-	-	678
Modeling Fee	-	-	-	-	-	1,500	-	-	1,500	1,500	1,500
National Conference	-	-	-	-	-	-	-	-	-	-	-
National Conference and Meetings	575	-	287	287	1,149	1,149	3,447	-	4,596	5,745	6,859
National Dues	-	-	-	-	-	-	-	3,730	3,730	3,730	3,970
New Member Expense	-	-	-	-	-	-	-	560	560	560	477

"SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT"

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
 STATEMENTS OF FUNCTIONAL EXPENSES (CONT'D)
 YEAR ENDED MAY 31, 2017
 (WITH COMPARATIVE TOTALS FOR 2016)

	-----Program Services-----				-----Supporting Services-----					
Operation	School	Links to	Operation	Total	Special	Mgmt	Membership	Supporting	Year	
Bell	Learning	Babylove	Other	Program	Events	and	Development	Services	Ended	
			Programs	Services	General	General	Services	Total	5/31/17	
									Total	
									5/31/16	
									Total	
									Expense	
									Expense	
Other Event Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 334
Outside Services	-	-	-	-	998	-	-	998	998	-
Postage	-	-	-	-	1,250	80	124	1,454	1,454	1,327
President Expenses	-	-	-	-	-	377	-	377	377	282
Printing	-	-	-	-	3,474	261	184	3,919	3,919	3,065
Public Relations	222	-	55	111	111	783	-	894	1,282	92
Reservations	-	-	-	-	42,827	-	-	42,827	42,827	37,277
Room Rental	-	-	-	-	-	348	-	348	348	300
Staging Services	-	-	-	-	4,554	-	-	4,554	4,554	6,180
Strategic Planning	-	-	-	-	-	185	-	185	185	182
Supplies & Misc.	68	-	34	68	1,358	473	1,849	3,680	3,850	1,655
Web Software	-	-	-	-	-	820	-	820	820	-
TOTAL EXPENSES	\$113,774	\$21,593	\$ 7,837	\$11,254	\$154,458	\$16,973	\$ 8,666	\$107,278	\$261,736	\$228,365
Less Expenses Included	-	-	-	-	-	-	-	-	-	-
With Revenue on State-	-	-	-	-	-	-	-	-	-	-
ment of Activities	-	-	-	-	(56,081)	-	-	(56,081)	(56,081)	(50,678)
Total Expenses per	\$113,774	\$21,593	\$ 7,837	\$11,254	\$154,458	\$16,973	\$ 8,666	\$ 51,197	\$205,655	\$177,687
Statement of										
Activities										

"SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT"

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
STATEMENTS OF CASH FLOWS
YEAR ENDED MAY 31, 2017
(WITH COMPARATIVE TOTALS FOR 2016)

CASH FLOWS FROM OPERATING ACTIVITIES:

	<u>2017</u>	<u>2016</u>
Change in net assets	\$ 11,468	\$ 25,195
Adjustments to reconcile change in net assets to net cash provided/(used) by operating activities:		
Depreciation	436	653
Increase in Prepaid Expenses	(5,183)	(2,031)
Increase in Deferred Revenue	8,663	3,040
Increase/(Decrease) in Accounts Payable	4,074	(4,552)
(Increase)/Decrease in Inventories	410	(3,888)
(Increase)/Decrease in Receivables-Other	2,372	(2,632)
Increase in Credit Cards Payable	<u>9,451</u>	<u>-</u>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	31,691	15,785
 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	 31,691	 15,785
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>294,572</u>	<u>278,787</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ <u>326,263</u>	\$ <u>294,572</u>

"SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT"

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2017

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.
- *Field Study: Funds are granted to the local school district field study program to subsidize transportation costs for science programs.
- *Adopt-A-Family: Provides food, clothing and gifts to families in need.
- *Operation Camp Pendleton: Provides books and Easter baskets to preschool children of Marine families at Camp Pendleton.
- *Souper Servers: Craft with the children and serve food at the Loaves and Fishes Soup Kitchen.
- *Senior Outreach: Delivers meals to homebound senior citizens.

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, 2017

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, 2016 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, 2017

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, 2017, and 2016, 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, 2017 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, 2017

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, 2017 these volunteers donated approximately 20,814 hours with an estimated value of \$486,007. This value was computed using an estimated hourly rate of \$20.85 based upon the average hourly earnings of nonagricultural workers for the time period of June 1, 2016 through May 31, 2017, 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 \$23.35 for the fiscal year ended May 31, 2017.

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2017

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, 2017 consist of the following:

Checking Accounts:		
Bank of America	\$ <u>119,708</u>	
Total Checking Accounts		\$ 119,708
Savings Accounts:		
Bank of America - Savings	52,353	
Chase	<u>154,202</u>	
Total Savings Accounts		<u>206,555</u>
Total Cash and Cash Equivalents		\$ <u>326,263</u>

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
 NOTES TO FINANCIAL STATEMENTS
 MAY 31, 2017

NOTE 3 - INVENTORIES

Inventory at May 31, 2017 consist of the following:

Gift Cards for use in its Operation		
School Bell Program	\$	992
New layettes for use in its		
Operation Baby Love program		5,998
Gift Cards for use in its Operation		
Camp Pendleton Program		<u>900</u>
Total Inventory	\$	<u>7,890</u>

NOTE 4 - PROPERTY AND EQUIPMENT

Property and equipment consist of the following at May 31, 2017

Furniture and equipment	\$	24,542
Less accumulated depreciation		<u>24,542</u>
Total Property and Equipment, Net	\$	<u> -</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 March 31, 2018	\$	<u>6,075</u>
Total	\$	<u>6,075</u>

NOTE 6 - NET ASSETS

At May 31, 2017 net assets were restricted by donors or designated by the chapter as follows:

Unrestricted Net Assets:		
Designated for Future Operating Needs	\$	207,327
Designated for Building Expansion		32,048
Designated for Assisteens Recognition		2,295
Undesignated		<u>49,577</u>
Total Unrestricted Net Assets		291,247
Temporarily Restricted Assets:		2,013
Permanently Restricted Assets:		<u> -</u>
Total Net Assets	\$	<u>293,260</u>

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
 NOTES TO FINANCIAL STATEMENTS
 MAY 31, 2017

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, 2017, 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	\$ 208,497	\$ 4,639	\$ 50,598	\$ 22,136	\$ 131,124
Assisteens					
Fashion Show	17,446	-	5,483	3,422	8,541
Talbots	1,660	-	-	-	1,660
Author	5,440	760	-	-	4,680
See's Candy	2,103	1,308	-	-	795
Texas Hold'em	2,275	-	-	-	2,275
Cookie Jars	<u>2,400</u>	<u>642</u>	<u>-</u>	<u>-</u>	<u>1,758</u>
Total special events and other fundraising activities	<u>\$ 239,821</u>	<u>\$ 7,349</u>	<u>\$ 56,081</u>	<u>\$ 25,558</u>	<u>\$ 150,833</u>

NOTE 8 - NONCASH CONTRIBUTIONS

During the year ended May 31, 2017, 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 \$ 3,250

NOTE 9 - SUBSEQUENT EVENTS

Assistance League of Saddleback Valley, Inc. has evaluated events subsequent to May 31, 2017, to assess the need for potential recognition or disclosures in the financial statements. Such events were evaluated through August 15, 2017, 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, 2017

	<u>Chapter</u>	<u>Assisteens</u>	<u>Total</u>
SUPPORT AND REVENUES			
Fundraising:			
Special Events and Other Fundraising			
Activities Revenue (Note 7)	\$ 219,975	\$ 19,846	\$ 239,821
Less: Direct Costs	(57,305)	(6,125)	(63,430)
Net Revenue from Special Events and Other Fundraising Activities	162,670	13,721	176,391
Contributions and Grants	18,617	-	18,617
Noncash Contributions (Note 8)	3,250	-	3,250
Membership	6,532	12,254	18,786
Interest Income	79	-	79
Net Assets Released from Restrictions:			
Expiration of Time Restrictions	-	-	-
Satisfaction of Program Restrictions	-	-	-
Total Support and Revenues	<u>191,148</u>	<u>25,975</u>	<u>217,123</u>
EXPENSES			
Program Services:			
Operation School Bell	107,774	6,000	113,774
Links to Learning	21,593	-	21,593
Operation Baby Love	7,837	-	7,837
Field Study	4,500	-	4,500
Adopt-A-Family	2,460	2,000	4,460
Operation Camp Pendleton	1,170	500	1,670
Souper Servers	-	397	397
Senior Outreach	155	72	227
Total Program Services	<u>145,489</u>	<u>8,969</u>	<u>154,458</u>
Supporting Services:			
Fundraising:			
Special Events and Other Fundraising			
Activities Indirect Costs (Note 7)	22,136	3,422	25,558
Management and General	15,805	1,168	16,973
Membership Development	3,966	4,700	8,666
Total Supporting Services	<u>41,907</u>	<u>9,290</u>	<u>51,197</u>
Total Expenses	<u>187,396</u>	<u>18,259</u>	<u>205,655</u>
CHANGE IN NET ASSETS	3,752	7,716	11,468
NET ASSETS AT BEGINNING OF YEAR	<u>238,857</u>	<u>42,935</u>	<u>281,792</u>
NET ASSETS AT END OF YEAR	<u>\$ 242,609</u>	<u>\$ 50,651</u>	<u>\$ 293,260</u>

"SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT"