

ASSISTANCE LEAGUE
OF SADDLEBACK VALLEY, INC.

ACCOUNTANTS REVIEW REPORT
AND
FINANCIAL STATEMENTS

YEARS ENDED MAY 31, 2018 AND 2017

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.

INDEX TO FINANCIAL STATEMENTS

MAY 31, 2018 and 2017

	<u>PAGE</u>
Accountant's Review Report	1
Financial Statements:	
Statements of Financial Position	2
Statements of Activities and Changes in Net Assets	3-4
Statements of Functional Expenses	5-6
Statements of Cash Flows	7
Notes to Financial Statements	8-14
Supplemental Schedule:	
Supplemental Consolidating Statement of Activities	15

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, 2018 and 2017 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, 2018

CERTIFIED PUBLIC ACCOUNTANT

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
STATEMENTS OF FINANCIAL POSITION
MAY 31, 2018
(WITH COMPARATIVE TOTALS FOR 2017)

ASSETS	<u>2018</u>	<u>2017</u>
Cash and Cash Equivalents (Note 2)	\$ 315,621	\$ 326,263
Inventories (Note 3)	8,866	7,890
Prepaid Expenses	13,317	19,827
Property and Equipment (Note 4)	-	-
Receivables-Other	<u>-</u>	<u>260</u>
TOTAL ASSETS	\$ <u>337,804</u>	\$ <u>354,240</u>
LIABILITIES		
Accounts Payable	\$ 2,864	\$ 4,111
Credit Cards Payable	231	9,451
Deferred Dues Revenue	23,435	31,758
Other Deferred Revenue	<u>11,172</u>	<u>15,660</u>
TOTAL LIABILITIES	37,702	60,980
NET ASSETS (Note 6)		
Unrestricted	294,049	291,247
Temporarily Restricted	<u>6,053</u>	<u>2,013</u>
TOTAL NET ASSETS	<u>300,102</u>	<u>293,260</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>337,804</u>	\$ <u>354,240</u>

"SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT"

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
 STATEMENTS OF ACTIVITIES
 YEAR ENDED MAY 31, 2018
 (WITH COMPARATIVE TOTALS FOR 2017)

	-----Year Ended May 31, 2018-----			Year Ended 5/31/17 Totals
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>	<u>Totals</u>
SUPPORT AND REVENUES				
Fundraising:				
Special Events and Other Fund- raising Activities Revenue (Note 7)	\$243,584	\$ -	\$243,584	\$239,821
Less: Direct Costs	(66,507)	-	(66,507)	(63,430)
Net Revenue from Special Events and Other Fundraising Activities	177,077	-	177,077	176,391
Contributions & Grants	20,045	10,000	30,045	18,617
Noncash Contributions (Note 8)	2,154	-	2,154	3,250
Membership	13,170	-	13,170	18,786
Interest Income	79	-	79	79
Net Assets Released from Restrictions:				
Expiration of Time Restrictions	-	-	-	-
Satisfaction of Program Restrictions	5,960	(5,960)	-	-
Total Support and Revenues	218,485	4,040	222,525	217,123
EXPENSES				
Program Services:				
Operation School Bell	113,676	-	113,676	113,774
Links to Learning	24,736	-	24,736	21,593
Operation Baby Love	6,640	-	6,640	7,837
Adopt-A-Family	4,444	-	4,444	4,460
Field Study	3,000	-	3,000	4,500
Operation Camp Pendleton	2,188	-	2,188	1,670
Senior Outreach	592	-	592	227
Souper Servers	170	-	170	397
Total Program Services	\$155,446	\$ -	\$155,446	\$154,458

"SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT"

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
STATEMENTS OF ACTIVITIES (CONT'D)
YEAR ENDED MAY 31, 2018
(WITH COMPARATIVE TOTALS FOR 2017)

	-----Year Ended May 31, 2018-----			Year Ended 5/31/17 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)	\$ 29,529	\$ -	\$ 29,529	\$ 25,558
Management and General	22,325	-	22,325	16,973
Membership Development	<u>8,383</u>	<u>-</u>	<u>8,383</u>	<u>8,666</u>
Total Supporting Services	<u>60,237</u>	<u>-</u>	<u>60,237</u>	<u>51,197</u>
Total Expenses	<u>215,683</u>	<u>-</u>	<u>215,683</u>	<u>205,655</u>
 CHANGE IN NET ASSETS	 2,802	 4,040	 6,842	 11,468
NET ASSETS AT BEGINNING OF YEAR	<u>291,247</u>	<u>2,013</u>	<u>293,260</u>	<u>281,792</u>
NET ASSETS AT END OF YEAR	\$ <u>294,049</u>	\$ <u>6,053</u>	\$ <u>300,102</u>	\$ <u>293,260</u>

"SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT"

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
 STATEMENTS OF FUNCTIONAL EXPENSES
 YEAR ENDED MAY 31, 2018
 (WITH COMPARATIVE TOTALS FOR 2017)

	-----Program Services-----				-----Supporting Services-----			Year	Year
	Operation	Links to	Operation	Other	Total	Special	Mgmt	Ended	Ended
	School	Bell	Links to	Programs	Program	Events	and	5/31/18	5/31/17
	Learning	BabyLove	Programs	Services	General	Development	Supporting	Total	Total
						Expense	Services	Expense	Expense
Program Supplies	\$111,724	\$24,736	\$ 4,060	\$ 8,775	\$149,295	\$ -	\$ -	\$149,295	\$149,015
Occupancy:									
Accounting/Legal	-	-	-	-	-	-	3,050	3,050	3,025
Insurance	82	328	82	492	819	-	1,147	1,639	1,638
Rent	154	1,540	462	2,156	3,620	-	5,546	7,702	7,385
Taxes, Fees & Lic	-	-	-	-	191	10	201	201	63
Utilities	49	247	148	444	1,408	-	2,025	2,469	2,412
Cashiering Services	-	-	-	-	-	3,161	3,161	3,161	3,120
Correspondence	-	-	-	-	-	-	-	-	706
Computer Expenses	77	-	137	214	505	-	1,320	1,534	912
Credit Card Fees	-	-	-	-	-	5,945	5,945	5,945	5,249
Decorations	-	-	-	-	-	3,531	3,531	3,531	3,080
Depreciation	-	-	-	-	-	-	-	-	436
Donations/Gift	-	-	-	-	-	-	-	-	-
Prizes	-	-	-	-	-	4,267	4,267	4,267	3,456
Education	185	-	107	292	1,340	185	1,589	1,881	1,656
Entertainment/Auctioneer	-	-	-	-	-	2,500	2,500	2,500	2,500
Equipment/Audio Visual	-	-	-	-	-	3,595	3,595	3,595	3,492
Hospitality	-	-	-	-	-	-	1,743	1,743	1,442
Modeling Fee	-	-	-	-	-	1,500	1,500	1,500	1,500
National Conference	-	-	259	259	7,203	-	8,241	9,278	5,745
and Meetings	519	259	-	1,037	-	-	3,760	3,760	3,730
National Dues	-	-	-	-	-	-	664	664	560
New Member Expense	-	-	-	-	-	-	-	-	-

"SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT"

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
 STATEMENTS OF FUNCTIONAL EXPENSES (CONT'D)
 YEAR ENDED MAY 31, 2018
 (WITH COMPARATIVE TOTALS FOR 2017)

	-----Program Services-----				-----Supporting Services-----			Year	Year		
	Operation School Bell	Links to Learning	Operation Babylove	Other Programs	Total Program Services	Special Events	Mgmt and General	Membership Development	Total Supporting Services	Ended 5/31/18	Ended 5/31/17
Outside Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,084	\$ -	\$ -	\$ 1,084	\$ 1,084	\$ 998
Postage	-	-	-	-	92	1,400	-	89	1,581	1,581	1,454
President Expenses	-	-	-	-	250	-	-	-	250	250	377
Printing	-	-	-	-	-	4,330	-	73	4,403	4,403	3,919
Public Relations	825	-	206	412	1,443	825	2,003	-	2,828	4,271	1,282
Reservations	-	-	-	-	-	45,860	-	-	45,860	45,860	42,827
Room Rental	-	-	-	-	-	-	400	-	400	400	348
Roster/By Laws	-	-	-	-	-	-	-	359	359	359	-
Sales Tax	-	-	-	-	-	871	-	-	871	871	-
Staging Services	-	-	-	-	-	6,000	-	-	6,000	6,000	4,554
Strategic Planning	-	-	-	-	-	-	115	-	115	115	185
Supplies & Misc.	61	-	-	12	73	792	509	1,631	2,932	3,005	3,850
Web Software	-	-	-	-	-	-	820	-	820	820	820
TOTAL EXPENSES	\$113,676	\$24,736	\$ 6,640	\$10,394	\$155,446	\$90,580	\$22,325	\$ 8,383	\$121,288	\$276,734	\$261,736
Less Expenses Included With Revenue on State- ment of Activities	-	-	-	-	-	(61,051)	-	-	(61,051)	(61,051)	(56,081)
Total Expenses per Statement of Activities	\$113,676	\$24,736	\$ 6,640	\$10,394	\$155,446	\$ 29,529	\$22,325	\$ 8,383	\$ 60,237	\$215,683	\$205,655

"SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT"

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
STATEMENTS OF CASH FLOWS
YEAR ENDED MAY 31, 2018
(WITH COMPARATIVE TOTALS FOR 2017)

CASH FLOWS FROM OPERATING ACTIVITIES:

	<u>2018</u>	<u>2017</u>
Change in net assets	\$ 6,842	\$ 11,468
Adjustments to reconcile change in net assets to net cash provided/(used) by operating activities:		
Depreciation	-	436
(Increase)/Decrease in Prepaid Expenses	6,510	(5,183)
Increase/(Decrease) in Deferred Revenue	(12,811)	8,663
Increase/(Decrease) in Accounts Payable	(1,247)	4,074
(Increase)/Decrease in Inventories	(976)	410
(Increase)/Decrease in Receivables-Other	260	2,372
Increase/(Decrease) in Credit Cards Payable	<u>(9,220)</u>	<u>9,451</u>
NET CASH PROVIDED/(USED) BY OPERATING ACTIVITIES	(10,642)	31,691

CASH FLOWS FROM INVESTING ACTIVITIES:

_____ - _____ -

CASH FLOWS FROM FINANCING ACTIVITIES:

_____ - _____ -

NET CHANGE IN CASH AND CASH EQUIVALENTS	(10,642)	31,691
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>326,263</u>	<u>294,572</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ <u>315,621</u>	\$ <u>326,263</u>

"SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT"

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2018

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 books and Easter baskets to preschool 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, 2018

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, 2017 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, 2018

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, 2018, and 2017, 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, 2018 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 SADDLERACK VALLEY, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2018

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, 2018 these volunteers donated approximately 23,763.5 hours with an estimated value of \$592,899. This value was computed using an estimated hourly rate of \$22.28 based upon the average hourly earnings of nonagricultural workers for the time period of June 1, 2017 through May 31, 2018, 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 \$24.95 for the fiscal year ended May 31, 2018.

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2018

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, 2018 consist of the following:

Checking Accounts:		
Bank of America	\$ <u>109,088</u>	
Total Checking Accounts		\$ 109,088
Savings Accounts:		
Bank of America - Savings	52,270	
Chase	<u>154,263</u>	
Total Savings Accounts		<u>206,533</u>
Total Cash and Cash Equivalents		\$ <u>315,621</u>

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
NOTES TO FINANCIAL STATEMENTS
MAY 31, 2018

NOTE 3 - INVENTORIES

Inventory at May 31, 2018 consist of the following:

Gift Cards for use in its Operation School Bell Program	\$ 4,052
New layettes for use in its Operation Baby Love program	4,689
Gift Cards for use in its Operation Camp Pendleton Program	<u>125</u>
Total Inventory	\$ <u>8,866</u>

NOTE 4 - PROPERTY AND EQUIPMENT

Property and equipment consist of the following at May 31, 2018

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

NOTE 5 - LEASES

The chapter leases office space under an operating lease dated March 1, 2018. Minimum future rental payments due under the lease, at May 31, 2018, are summarized as follows:

Period ending March 31, 2019	\$ 7,817
Period ending March 31, 2020	7,934
Period ending March 31, 2021	<u>8,053</u>
Total	\$ <u>23,804</u>

NOTE 6 - NET ASSETS

At May 31, 2018 net assets were restricted by donors or designated by the chapter as follows:

Unrestricted Net Assets:	
Designated for Future Operating Needs	\$ 212,816
Designated for Building Expansion	32,048
Undesignated	<u>49,185</u>
Total Unrestricted Net Assets	294,049
Temporarily Restricted Assets:	6,053
Permanently Restricted Assets:	<u>-</u>
Total Net Assets	\$ <u>300,102</u>

ASSISTANCE LEAGUE OF SADDLEBACK VALLEY, INC.
 NOTES TO FINANCIAL STATEMENTS
 MAY 31, 2018

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, 2018, 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 Assisteens	\$ 215,341	\$ 4,015	\$ 54,832	\$ 25,797	\$ 130,697
Fashion Show	20,325	-	6,219	3,732	10,374
Shopping Events	2,898	-	-	-	2,898
See's Candy	1,485	1,104	-	-	381
Texas Hold'em	1,240	-	-	-	1,240
Cookie Jars	<u>2,295</u>	<u>337</u>	<u>-</u>	<u>-</u>	<u>1,958</u>
Total special events and other fundraising activities	\$ <u>243,584</u>	\$ <u>5,456</u>	\$ <u>61,051</u>	\$ <u>29,529</u>	\$ <u>147,548</u>

NOTE 8 - NONCASH CONTRIBUTIONS

During the year ended May 31, 2018, 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 \$ 2,154

NOTE 9 - SUBSEQUENT EVENTS

Assistance League of Saddleback Valley, Inc. has evaluated events subsequent to May 31, 2018, to assess the need for potential recognition or disclosures in the financial statements. Such events were evaluated through August 15, 2018, 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, 2018

	<u>Chapter</u>	<u>Assisteens</u>	<u>Total</u>
SUPPORT AND REVENUES			
Fundraising:			
Special Events and Other Fundraising			
Activities Revenue (Note 7)	\$ 220,964	\$ 22,620	\$ 243,584
Less: Direct Costs	(59,951)	(6,556)	(66,507)
Net Revenue from Special Events and Other Fundraising Activities	161,013	16,064	177,077
Contributions and Grants	30,045	-	30,045
Noncash Contributions (Note 8)	2,154	-	2,154
Membership	6,183	6,987	13,170
Interest Income	79	-	79
Net Assets Released from Restrictions:			
Expiration of Time Restrictions	-	-	-
Satisfaction of Program Restrictions	-	-	-
Total Support and Revenues	<u>199,474</u>	<u>23,051</u>	<u>222,525</u>
EXPENSES			
Program Services:			
Operation School Bell	107,676	6,000	113,676
Links to Learning	24,736	-	24,736
Operation Baby Love	6,640	-	6,640
Field Study	3,000	-	3,000
Adopt-A-Family	2,444	2,000	4,444
Operation Camp Pendleton	2,188	-	2,188
Souper Servers	-	170	170
Senior Outreach	198	394	592
Total Program Services	<u>146,882</u>	<u>8,564</u>	<u>155,446</u>
Supporting Services:			
Fundraising:			
Special Events and Other Fundraising			
Activities Indirect Costs (Note 7)	25,797	3,732	29,529
Management and General	19,057	3,627	22,684
Membership Development	4,782	3,242	8,024
Total Supporting Services	<u>49,636</u>	<u>10,601</u>	<u>60,237</u>
Total Expenses	<u>196,518</u>	<u>19,165</u>	<u>215,683</u>
CHANGE IN NET ASSETS	2,956	3,886	6,842
NET ASSETS AT BEGINNING OF YEAR	<u>242,609</u>	<u>50,651</u>	<u>293,260</u>
NET ASSETS AT END OF YEAR	<u>\$ 245,565</u>	<u>\$ 54,537</u>	<u>\$ 300,102</u>

"SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT"