

**ASSISTANCE LEAGUE, THE COLUMBIA PACIFIC**  
**STATEMENT OF FINANCIAL POSITION**  
**May 31, 2018**  
**(WITH COMPARATIVE TOTALS FOR 2017)**

	2018	2017
<b>ASSETS</b>		
CASH AND CASH EQUIVALENTS	\$ 162,871	\$ 152,314
PREPAID EXPENSES	2,760	-
INVENTORIES (NOTE 2)	34,410	32,437
TOTAL ASSETS	\$ 200,041	\$ 184,751
<b>LIABILITIES</b>		
CREDIT CARD PAYABLE	\$ 102	\$ 4,317
DEFERRED DUES REVENUE	5,650	6,535
TOTAL LIABILITIES	5,752	10,852
<b>NET ASSETS (NOTE 3)</b>		
WITHOUT DONOR RESTRICTIONS	194,289	173,899
TOTAL NET ASSETS	194,289	173,899
TOTAL LIABILITIES AND NET ASSETS	\$ 200,041	\$ 184,751

SEE INDEPENDENT ACCOUNTANT'S REVIEW REPORT AND  
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**ASSISTANCE LEAGUE, THE COLUMBIA PACIFIC**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED MAY 31, 2018**  
**(WITH COMPARATIVE TOTALS FOR 2017)**

	YEAR ENDED MAY 31, 2018			YEAR ENDED MAY 31, 2017 TOTALS
	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL	
<b>SUPPORT AND REVENUES</b>				
<b>FUNDRAISING</b>				
<b>SPECIAL EVENTS AND OTHER FUNDRAISING (NOTE 4)</b>				
<b>REVENUE</b>	\$ 82,264	\$ -	\$ 82,264	\$ 94,804
<b>LESS: DIRECT COSTS</b>	6,256	-	6,256	5,941
<b>NET REVENUE FROM SPECIAL EVENTS AND       OTHER FUNDRAISING ACTIVITIES</b>	<u>76,008</u>	<u>-</u>	<u>76,008</u>	<u>88,864</u>
<b>CONTRIBUTIONS AND GRANTS</b>	36,840	-	36,840	39,658
<b>MEMBERSHIP</b>	8,240	-	8,240	9,602
<b>INVESTMENT INCOME</b>	43	-	43	91
<b>TOTAL SUPPORT AND REVENUES</b>	<u>121,131</u>	<u>-</u>	<u>121,131</u>	<u>138,215</u>
 <b>EXPENSES</b>				
<b>PROGRAM SERVICES:</b>				
<b>OPERATION SCHOOL BELL</b>	68,355	-	68,355	66,370
<b>CINDERELLA'S CLOSET</b>	1,585	-	1,585	564
<b>SCHOOL ACTIVITY SCHOLARSHIPS</b>	6,254	-	6,254	4,706
<b>DUFFLE BAG PROGRAM</b>	1,275	-	1,275	1,728
<b>TOTAL PROGRAM SERVICE EXPENSES</b>	<u>77,469</u>	<u>-</u>	<u>77,469</u>	<u>73,368</u>
<b>SUPPORTING SERVICES:</b>				
<b>SPECIAL EVENTS AND OTHER FUNDRAISING</b>				
<b>INDIRECT COSTS (NOTE 4)</b>	11,560	-	11,560	18,739
<b>MANAGEMENT AND GENERAL</b>	10,388	-	10,388	9,410
<b>MEMBERSHIP DEVELOPMENT</b>	1,324	-	1,324	4,215
<b>TOTAL SUPPORTING SERVICES EXPENSES</b>	<u>23,272</u>	<u>-</u>	<u>23,272</u>	<u>32,364</u>
<b>TOTAL EXPENSES</b>	<u>100,741</u>	<u>-</u>	<u>100,741</u>	<u>105,732</u>
 <b>CHANGE IN NET ASSETS</b>	<u>20,390</u>	<u>-</u>	<u>20,390</u>	<u>32,484</u>
 <b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>173,899</u>	<u>-</u>	<u>173,899</u>	<u>141,415</u>
 <b>NET ASSETS AS END OF THE YEAR</b>	<u>\$ 194,289</u>	<u>-</u>	<u>194,289</u>	<u>\$ 173,899</u>

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**ASSISTANCE LEAGUE, THE COLUMBIA PACIFIC  
STATEMENT OF CASH FLOWS  
YEAR ENDED MAY 31, 2018  
(WITH COMPARATIVE TOTALS FOR 2017)**

	2018	2017
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 20,390	\$ 32,484
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
(Increase) decrease in prepaid expenses	(2,760)	2,720
(Increase) decrease in inventory	(1,973)	(10,687)
Increase (decrease) in credit cards payable	(4,215)	4,317
Increase (decrease) in deferred dues revenue	(884)	230
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(9,832)	(3,420)
NET CHANGE IN CASH AND CASH EQUIVALENTS	10,557	29,064
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	152,314	123,250
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 162,871	\$ 152,314

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**ASSISTANCE LEAGUE, THE COLUMBIA PACIFIC  
STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED MAY 31, 2018  
(WITH COMPARATIVE TOTALS FOR 2017)**

	YEAR ENDED MAY 31, 2018										YEAR ENDED MAY 31, 2017 TOTAL EXPENSES	
	PROGRAM SERVICES					SUPPORTING SERVICES						YEAR ENDED MAY 31, 2018 TOTAL EXPENSES
	OPERATION SCHOOL BELL	CINDERELLA'S CLOSET	SCHOOL ACTIVITIES	SCHOLARSHIPS	DUFFLE BAG PROGRAM	TOTAL PROGRAM SERVICES	OTHER FUNDRAISING ACTIVITIES	MANAGEMENT AND GENERAL	MEMBERSHIP DEVELOPMENT	TOTAL SUPPORTING SERVICES		
PROGRAM SUPPLIES	\$ 63,383	\$ -	\$ 6,167	\$ -	\$ 653	\$ 70,283	\$ 150	\$ -	\$ -	\$ 150	\$ 70,433	\$ 67,044
NON CASH CONTRIBUTIONS	1,392	1,494	-	-	590	3,476	3,675	989	-	4,664	8,140	14,498
NATIONAL DUES	-	-	-	-	-	-	-	5,040	-	5,040	5,040	3,880
PRINTING & POSTAGE	-	-	-	-	-	-	3,664	360	-	4,024	4,024	3,808
PUBLIC RELATIONS AND ADVERTISING	-	-	-	-	-	-	2,476	-	1,204	3,680	3,680	2,864
NATIONAL CONF & MEETINGS	2,294	-	-	-	-	2,294	586	416	-	1,002	3,296	7,138
PROFESSIONAL FEES	-	-	-	-	-	-	-	2,000	-	2,000	2,000	1,800
INSURANCE	-	-	-	-	-	-	-	-	-	-	1,878	1,748
PERMITS AND LICENSES	1,177	10	87	-	32	1,307	334	237	-	571	622	383
INFORMATION TECHNOLOGY	-	-	-	-	-	-	405	217	-	622	622	430
FOOD AND ENTERTAINMENT	109	-	-	-	-	-	-	540	-	540	540	238
OFFICE SUPPLIES	-	-	-	-	-	109	200	-	120	320	429	1,547
CHARTIABLE CONTRIBUTIONS	-	-	-	-	-	-	70	231	-	301	301	250
BANK FEES	-	-	-	-	-	-	-	250	-	250	108	103
TOTAL EXPENSES	68,355	1,585	6,254	-	1,275	77,469	11,560	10,388	1,324	23,272	100,471	105,731
LESS EXPENSES INCLUDED WITH REVENUE ON STATEMENT OF ACTIVITIES	-	-	-	-	-	-	6,256	-	-	6,256	6,256	5,941
TOTAL EXPENSES PER STATEMENT OF ACTIVITIES	\$ 68,355	\$ 1,585	\$ 6,254	\$ -	\$ 1,275	\$ 77,469	\$ 5,304	\$ 10,388	\$ 1,324	\$ 17,016	\$ 94,215	\$ 99,790

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