

**Children First/Communities in Schools of Buncombe County**

**Statement of Financial Position**

**September 30, 2018 and 2017**

Accrual Basis

	Sep 30, 18	Sep 30, 17	% Change
<b>Credit Cards</b>			
21500 · BB&T Credit Card Payable	801	807	(1)%
<b>Total Credit Cards</b>	801	807	(1)%
<b>Other Current Liabilities</b>			
21005 · Direct Deposit Liabilities	0	(0)	100%
21040 · State Withholding	430	(10)	4,400%
21070 · Unemployment Payable	433	387	12%
21080 · Group Benefits Liability	(1,305)	6,217	(121)%
22500 · Accrued Vacation	10,470	12,775	(18)%
22700 · Deferred Grant Revenue	3,422	0	100%
<b>Total Other Current Liabilities</b>	13,450	19,370	(31)%
<b>Total Current Liabilities</b>	15,649	31,185	(50)%
<b>Total Liabilities</b>	15,649	31,185	(50)%
<b>Equity</b>			
32000 · Unrestricted Net Assets	438,623	510,254	(14)%
32050 · Temp Restricted Net Assets	170,644	172,016	(1)%
32100 · Perm Restricted Net Assets	21,400	21,400	0%
Net Income	(109,123)	(78,887)	(38)%
<b>Total Equity</b>	521,544	624,784	(17)%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	537,193	655,969	(18)%

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## Children First/Communities in Schools of Buncombe County

### Statement of Financial Position

September 30, 2018 and 2017

Accrual Basis

	Sep 30, 18	Sep 30, 17	% Change
<b>ASSETS</b>			
Current Assets			
Checking/Savings			
11020 · BB&T - Checking	78,658	93,354	(16)%
11030 · BB&T - Business IDA	0	72,858	(100)%
11035 · First Citizens - Money Market	48,110	48,086	0%
11045 · Self Help - Operating Reserve	101,416	100,066	1%
11050 · First Bank - Assistance Funds	16,502	12,277	34%
11053 · TD Bank - Money Market	40,203	40,170	0%
11055 · HomeTrust Bank - Money Mar...	71,245	70,974	0%
11065 · Self Help - Money Market	51,641	100,431	(49)%
Total Checking/Savings	407,776	538,215	(24)%
Accounts Receivable			
11060 · Accounts Receivable	72,569	66,221	10%
11070 · Grants Receivable	3,750	0	100%
Total Accounts Receivable	76,319	66,221	15%
Other Current Assets			
11090 · Sales Tax Receivable	778	2,954	(74)%
11091 · Sales Tax Rec. - Food Tax	40	76	(47)%
12000 · Undeposited Funds	5,699	950	500%
12110 · Prepaid Expenses	4,867	4,106	19%
Total Other Current Assets	11,385	8,085	41%
Total Current Assets	495,480	612,521	(19)%
Fixed Assets			
12010 · Computers & Machinery	19,523	19,523	0%
12040 · Furniture & Fixtures	14,320	14,320	0%
12050 · Vehicles	38,000	38,000	0%
12060 · Leasehold Improvements	19,250	19,250	0%
12070 · Accumulated Depreciation	(86,623)	(86,623)	0%
Total Fixed Assets	4,470	4,470	0%
Other Assets			
18000 · Community Foundation Endowm...	15,843	17,577	(10)%
18100 · CFWNC Endowment (Restricted)	21,400	21,400	0%
Total Other Assets	37,243	38,977	(5)%
<b>TOTAL ASSETS</b>	<b>537,193</b>	<b>655,969</b>	<b>(18)%</b>
<b>LIABILITIES &amp; EQUITY</b>			
Liabilities			
Current Liabilities			
Accounts Payable			
21000 · Accounts Payable	1,397	11,008	(87)%
Total Accounts Payable	1,397	11,008	(87)%

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