

Children First/Communities in Schools of Buncombe County

Statement of Financial Position

October 31, 2018

Accrual Basis

	Oct 31, 18	Sep 30, 18	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
11020 · BB&T - Checking	97,713	78,658	19,055
11035 · First Citizens - Money Market	48,112	48,110	2
11045 · Self Help - Operating Reserve	101,563	101,416	147
11050 · First Bank - Assistance Funds	16,082	16,502	(421)
11053 · TD Bank - Money Market	40,226	40,216	10
11055 · HomeTrust Bank - Money Mar...	71,278	71,245	33
11065 · Self Help - Money Market	51,716	51,641	75
Total Checking/Savings	426,690	407,790	18,900
Accounts Receivable			
11060 · Accounts Receivable	29,215	76,511	(47,296)
Total Accounts Receivable	29,215	76,511	(47,296)
Other Current Assets			
11090 · Sales Tax Receivable	930	778	152
11091 · Sales Tax Rec. - Food Tax	41	40	1
12000 · Undeposited Funds	18,049	5,699	12,350
12110 · Prepaid Expenses	5,124	4,867	257
Total Other Current Assets	24,144	11,385	12,759
Total Current Assets	480,049	495,686	(15,637)
Fixed Assets			
12010 · Computers & Machinery	13,765	13,765	0
12040 · Furniture & Fixtures	14,320	14,320	0
12050 · Vehicles	62,000	62,000	0
12060 · Leasehold Improvements	19,250	19,250	0
12070 · Accumulated Depreciation	(86,843)	(86,843)	0
Total Fixed Assets	22,492	22,492	0
Other Assets			
18000 · Community Foundation Endowm...	16,383	16,383	0
18100 · CFWNC Endowment (Restricted)	21,400	21,400	0
Total Other Assets	37,783	37,783	0
TOTAL ASSETS	540,324	555,961	(15,637)
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
21000 · Accounts Payable	10,674	798	9,876
Total Accounts Payable	10,674	798	9,876
Credit Cards			
21500 · BB&T Credit Card Payable	500	910	(410)
Total Credit Cards	500	910	(410)

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Other Current Liabilities			
21010 · Federal Withholding	(1,337)	0	(1,337)
21020 · Social Security Payable	(2,016)	0	(2,016)
21030 · Medicare Payable	(471)	0	(471)
21040 · State Withholding	0	430	(430)
21070 · Unemployment Payable	43	433	(390)
21080 · Group Benefits Liability	(2,131)	(1,305)	(826)
22500 · Accrued Vacation	10,470	10,470	0
22700 · Deferred Grant Revenue	2,777	3,297	(520)
Total Other Current Liabilities	7,335	13,325	(5,990)
Total Current Liabilities	18,508	15,033	3,475
Total Liabilities	18,508	15,033	3,475
Equity			
32000 · Unrestricted Net Assets	456,645	456,645	0
32050 · Temp Restricted Net Assets	170,644	170,644	0
32100 · Perm Restricted Net Assets	21,400	21,400	0
Net Income	(126,873)	(107,761)	(19,112)
Total Equity	521,816	540,928	(19,112)
TOTAL LIABILITIES & EQUITY	540,324	555,961	(15,637)

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