Children First/Communities in Schools of Buncombe County

Statement of Financial Position October 31, 2018

Accrual Basis

ASSETS Current Assets Checking/Savings 11020 · BB&T - Checking 11020 · BB&T - Checking 11035 · First Citizens - Money Market 11045 · Self · Help · Operating Reserve 101.6563 11045 · Self · Help · Operating Reserve 101.6563 11050 · First Bank · Assistance Funds 11050 · First Bank · Assistance Funds 11050 · Tip Bank · Money Market 11053 · TD Bank · Money Market 11053 · TD Bank · Money Market 11055 · Hemērust Bank · Money Market 11055 · Hemērust Bank · Money Market 11056 · Self · Help · Money Market 11056 · Self · Help · Money Market 11060 · Accounts Receivable 11060 · 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 29.215 76.511 (47,296) Other Current Assets 11090 · Sales Tax Receivable 11060 · Accounts Receivable 11060 · Accounts Receivable 11060 · Sales Tax Receivable 11060 · Sal		Oct 31, 18	Sep 30, 18	\$ Change
Checking/Savings	ASSETS			
11020 - BB&T - Checking				
11035 - First Citizens - Money Market				
11045				19,055
11050 - First Bank - Assistance Funds 16,082 16,502 (421) 11053 - TD Bank - Money Market 40,226 40,216 10 11055 - HomeTrust Bank - Money Market 71,278 71,245 33 11065 - Self Help - Money Market 51,716 51,641 75 75 75 75 75 75 75 7				
11053 - TD Bank - Money Market 10		· ·		
11055 - HomeTrust Bank - Money Mar 71,278 71,245 33 11065 - Self Help - Money Market 51,716 51,641 75 75 75 76,641 75 75 76 75 76,641 75 76 75 76,641 75 76 75 76,641 75 76 76 76 76 76 76 76				, ,
11065 · Self Help - Money Market 51,716 51,641 75 Total Checking/Savings 426,690 407,790 18,900 Accounts Receivable 29,215 76,511 (47,296) Total Accounts Receivable 29,215 76,511 (47,296) Other Current Assets 30 778 152 11091 · 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 0 12040 · Furniture & Fixtures 14,320 14,320 0 12040 · Furniture & Fixtures 14,320 14,320 0 12050 · Vehicles 62,000 62,000 0 12060 · Leasehold Improvements 19,250				
Total Checking/Savings 426,690 407,790 18,900 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 Receivable 930 778 152 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 13,765 13,765 13,765 0 12010 · Computers & M				
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 Receivable 11090 · 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 1200 0 12050 · Vehicles 62,000 62,000 0 12050 · Vehicles 62,000 62,000 0 12060 · Leasehold Improvements 19,250 19,250 0 12070 · Accumulated Depreciation (86,843) (86,843) 0 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 0 Total Other Assets 37,783 37,783 0 OTOTAL ASSETS 540,324 555,961 (15,637) LIABILITIES & EQUITY Liabilities Accounts Payable 21000 · Accounts Payable 10,674 798 9,876 Credit Cards 21500 · BB&T Credit Card Payable 500 910 (410)	· · · · ·			
Total Accounts Receivable 29,215 76,511 (47,296)		426,690	407,790	18,900
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 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 18,000 · Community Foundation Endowm 16,383 16,383 0 18000 · CFWNC Endowment (Restricted) 21,400 21,4		29,215	76,511	(47,296)
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 122010 · Computers & Machinery 13,765 13,765 0 12040 · Furniture & Fixtures 14,320 14,320 0 12050 · Vehicles 62,000 62,000 0 12050 · Vehicles 62,000 62,000 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 18000 · CFWNC Endowment (Restricted) 21,400 21,400 0 Total Other Assets 37,783 37,783 37,783 0 TOTAL ASSETS 540,324 555,961 (15,637)	Total Accounts Receivable	29,215	76,511	(47,296)
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 12050 · Vehicles 62,000 62,000 0 12070 · Accumulated Depreciation (86,843) (86,843) 0 12070 · Accumulated Depreciation (86,843) (86,843) 0 Other 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) <td< td=""><td>Other Current Assets</td><td></td><td></td><td></td></td<>	Other Current Assets			
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 798 9,876	11090 Sales Tax Receivable	930	778	152
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 3480,049 495,686 (15,637) Fixed Assets 212010 · Computers & Machinery 13,765 13,765 0 12010 · Computers & Machinery 14,320 14,320 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) <	11091 · Sales Tax Rec Food Tax	41		
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 12050 · Vehicles 62,000 62,000 0 12070 · Accumulated Improvements 19,250 19,250 0 12070 · Accumulated Depreciation (86,843) (86,843) 0 Total Fixed Assets 22,492 22,492 0 Other Assets 22,492 22,492 0 Other Assets 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 21000 · Accounts Payable 10,674 798 9,876 Total A	12000 Undeposited Funds	18,049	5,699	12,350
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 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)	12110 · Prepaid Expenses	5,124		
Fixed Assets 12010 · Computers & Machinery 13,765 12040 · Furniture & Fixtures 14,320 12050 · Vehicles 62,000 62,000 12060 · Leasehold Improvements 19,250 12070 · Accumulated Depreciation (86,843) (86,843) 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 Credit Cards 21500 · BB&T Credit Card Payable 500 910 (410)	Total Other Current Assets	24,144	11,385	12,759
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 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 Current Assets	480,049	495,686	(15,637)
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 10,674 798 9,876 Total Accounts Payable 10,674 798 9,876 Credit Cards 21500 · BB&T Credit Card Payable 500 910 (410)	Fixed Assets			
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 10,674 798 9,876 Total Accounts Payable 10,674 798 9,876 Credit Cards 21500 · BB&T Credit Card Payable 500 910 (410)	·	13.765	13.765	. 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 10,674 798 9,876 Total Accounts Payable 10,674 798 9,876 Credit Cards 21500 · BB&T Credit Card Payable 500 910 (410)				_
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 10,674 798 9,876 Total Accounts Payable 10,674 798 9,876 Credit Cards 21500 · BB&T Credit Card Payable 500 910 (410)	12050 · Vehicles			
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 10,674 798 9,876 Total Accounts Payable 10,674 798 9,876 Credit Cards 21500 · BB&T Credit Card Payable 500 910 (410)				
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 Current Liabilities 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)		· · · · · · · · · · · · · · · · · · ·		
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 Current Liabilities 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 Fixed Assets	22,492	22,492	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 10,674 798 9,876 Total Accounts Payable 10,674 798 9,876 Credit Cards 21500 · BB&T Credit Card Payable 500 910 (410)	Other Assets			
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)			16,383	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)	18100 · CFWNC Endowment (Restricted)	21,400	21,400	0
LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable 21000 · Accounts Payable 10,674 Total Accounts Payable 10,674 798 9,876 Credit Cards 21500 · BB&T Credit Card Payable 500 910 (410)	Total Other Assets	37,783	37,783	0
Liabilities Current Liabilities Accounts Payable 21000 · Accounts Payable 10,674 Total Accounts Payable 10,674 798 9,876 Credit Cards 21500 · BB&T Credit Card Payable 500 910 (410)	TOTAL ASSETS	540,324	555,961	(15,637)
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)	Liabilities			
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)				
Credit Cards 21500 · BB&T Credit Card Payable 500 910 (410)		10,674	798	9,876
21500 · BB&T Credit Card Payable	Total Accounts Payable	10,674	798	9,876
21500 · BB&T Credit Card Payable	Credit Cards			
Total Credit Cards 500 910 (410)		500	910	(410)
	Total Credit Cards	500	910	(410)

Children First/Communities in Schools of Buncombe County

Statement of Financial Position October 31, 2018

Accrual Basis

	Oct 31, 18	Sep 30, 18	\$ Change
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)