

**THE CHILDREN'S STUDY HOME, INC.  
COMPARATIVE BALANCE SHEET**

<u>ASSETS</u>	<u>10/31/2019</u>	<u>9/30/2019</u>	<u>10/31/2018</u>	<u>6/30/2019</u>
<b>CURRENT ASSETS</b>				
CASH ACCOUNTS	640,960	523,286	669,062	366,103
PREPAID INSURANCE	127,908	129,204	114,079	80,505
PREPAID EXPENSES	66,244	71,090	50,129	55,290
ACCOUNTS RECEIVABLE	1,344,693	1,219,754	1,342,179	1,264,558
OTHER RECEIVABLES	3,607	5,247	28,484	17,312
ACCRUED INVESTMENT INCOME	63	1,999	(2,533)	0
CASH VALUE - INSURANCE POLICIES	12,996	12,996	12,996	12,996
BENEFITS CONTROL	2,302	2,302	2,302	2,302
<b>TOTAL CURRENT ASSETS</b>	<b>2,198,773</b>	<b>1,965,878</b>	<b>2,216,699</b>	<b>1,799,065</b>
ENDOWMENT FUND INVESTMENTS	2,360,041	2,357,047	2,303,480	2,341,191
ALLOWANCE-CHANGE IN MKT VALUE	406,342	365,960	188,718	382,876
INVESTMENTS - TRUSTS	710,349	699,415	722,939	703,851
<b>TOTAL LONG TERM ASSETS</b>	<b>3,476,731</b>	<b>3,422,423</b>	<b>3,215,137</b>	<b>3,427,919</b>
PLEDGES RECEIVABLE	8,000	8,000	16,000	8,000
NET PLANT, PROPERTY, & EQUIPMENT	2,338,135	2,355,399	2,459,733	2,359,698
OTHER ASSETS (FINANCING COSTS)	1,356	1,525	3,385	2,032
<b>TOTAL ASSETS</b>	<b><u>\$8,022,994</u></b>	<b><u>\$7,753,225</u></b>	<b><u>\$7,910,955</u></b>	<b><u>\$7,596,714</u></b>
 <b>LIABILITIES</b>				
ACCOUNTS PAYABLE	196,448	182,190	282,494	132,626
BWM CREDIT LINE	0	0	400,000	0
ACCRUED PAYROLL	337,429	273,700	316,942	135,105
ACCRUED FRINGES	26,182	21,082	23,179	9,605
ACCRUED VACATIONS	148,282	150,451	147,298	154,151
ACCRUED FICA (VACATIONS)	11,344	11,510	11,269	11,793
ACCRUED AUDIT	41,167	40,250	45,217	65,000
Bonds Payable - Current	40,170	45,149	43,461	60,096
UNEMPLOYMENT SELF INSURANCE	80,191	76,439	114,044	75,000
	(5,914)	(4,425)	(8,658)	8,152
	42,240	44,551	29,380	12,318
OTHER CURRENT LIABILITIES	36,326	40,126	20,722	20,470
<b>TOTAL CURRENT LIABILITIES</b>	<b>917,539</b>	<b>840,897</b>	<b>1,404,625</b>	<b>663,845</b>
BONDS PAYABLE	855,085	855,085	916,016	855,085
<b>TOTAL LONG TERM LIABILITIES</b>	<b>855,085</b>	<b>855,085</b>	<b>916,016</b>	<b>855,085</b>
<b>TOTAL LIABILITIES</b>	<b>1,772,623</b>	<b>1,695,981</b>	<b>2,320,641</b>	<b>1,518,930</b>
 <b>FUND BALANCES</b>				
CURRENT-UNREST. FUND BAL.	4,137,223	4,137,223	4,137,223	4,137,223
CURRENT-TEMP. REST. FUND BAL.	1,519,872	1,519,872	1,519,872	1,519,872
PERMANENTLY RESTRICTED FUNDBAL	1,063,706	1,063,706	1,063,706	1,063,706
NET CURRENT FUND BALANCE	172,586	(20,541)	180,118	0
SURPLUS REVENUE RETENTION	(492,190)	(492,190)	(1,159,779)	(492,190)
PRIOR PERIOD ADJUSTMENT	(150,827)	(150,827)	(150,827)	(150,827)
<b>TOTAL FUND BALANCES</b>	<b>6,250,370</b>	<b>6,057,243</b>	<b>5,590,314</b>	<b>6,077,784</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b><u>\$8,022,994</u></b>	<b><u>\$7,753,225</u></b>	<b><u>\$7,910,955</u></b>	<b><u>\$7,596,714</u></b>