

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

<u>ASSETS</u>	<u>12/31/2019</u>	<u>11/30/2019</u>	<u>12/31/2018</u>	<u>6/30/2019</u>
CURRENT ASSETS				
CASH ACCOUNTS	558,273	383,464	379,641	366,103
PREPAID INSURANCE	128,946	129,392	155,815	80,505
PREPAID EXPENSES	68,752	66,561	51,684	55,290
ACCOUNTS RECEIVABLE	1,130,828	1,395,715	1,309,265	1,264,558
OTHER RECEIVABLES	2,566	(99)	15,925	17,312
ACCRUED INVESTMENT INCOME	492	(587)	(951)	0
CASH VALUE - INSURANCE POLICIES	12,996	12,996	12,996	12,996
BENEFITS CONTROL	2,302	2,302	2,302	2,302
TOTAL CURRENT ASSETS	1,905,155	1,989,744	1,926,678	1,799,065
ENDOWMENT FUND INVESTMENTS	2,379,052	2,368,281	2,318,841	2,341,191
ALLOWANCE-CHANGE IN MKT VALUE	492,329	447,447	85,494	382,876
INVESTMENTS - TRUSTS	738,493	720,837	683,280	703,851
TOTAL LONG TERM ASSETS	3,609,873	3,536,566	3,087,615	3,427,919
PLEDGES RECEIVABLE	8,000	8,000	16,000	8,000
NET PLANT, PROPERTY, & EQUIPMENT	2,313,214	2,330,479	2,439,530	2,359,698
OTHER ASSETS (FINANCING COSTS)	1,017	1,187	3,047	2,032
TOTAL ASSETS	<u>\$7,837,260</u>	<u>\$7,865,975</u>	<u>\$7,472,870</u>	<u>\$7,596,714</u>
 <u>LIABILITIES</u>				
ACCOUNTS PAYABLE	101,824	154,474	218,485	132,626
BWM CREDIT LINE	0	0	300,000	0
ACCRUED PAYROLL	183,103	121,649	164,878	135,105
ACCRUED FRINGES	14,111	9,349	12,058	9,605
ACCRUED VACATIONS	145,923	148,229	153,281	154,151
ACCRUED FICA (VACATIONS)	11,163	11,340	11,726	11,793
ACCRUED AUDIT	52,000	46,583	44,950	65,000
Bonds Payable - Current	30,065	35,077	28,985	60,096
UNEMPLOYMENT SELF INSURANCE	90,166	83,916	114,044	75,000
	(5,005)	(11,304)	(6,649)	8,152
	43,593	53,964	23,279	12,318
OTHER CURRENT LIABILITIES	38,588	42,660	16,630	20,470
TOTAL CURRENT LIABILITIES	666,944	653,277	1,065,037	663,845
BONDS PAYABLE	855,085	855,085	916,016	855,085
TOTAL LONG TERM LIABILITIES	855,085	855,085	916,016	855,085
TOTAL LIABILITIES	<u>1,522,028</u>	<u>1,508,362</u>	<u>1,981,053</u>	<u>1,518,930</u>
 <u>FUND BALANCES</u>				
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	237,448	279,830	81,621	0
SURPLUS REVENUE RETENTION	(492,190)	(492,190)	(1,159,779)	(492,190)
PRIOR PERIOD ADJUSTMENT	(150,827)	(150,827)	(150,827)	(150,827)
TOTAL FUND BALANCES	<u>6,315,232</u>	<u>6,357,614</u>	<u>5,491,817</u>	<u>6,077,784</u>
 TOTAL LIABILITIES & FUND BALANCES	<u>\$7,837,260</u>	<u>\$7,865,975</u>	<u>\$7,472,870</u>	<u>\$7,596,714</u>