

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

<u>ASSETS</u>	<u>11/30/2019</u>	<u>10/31/2019</u>	<u>11/30/2018</u>	<u>6/30/2019</u>
<b>CURRENT ASSETS</b>				
CASH ACCOUNTS	383,464	640,960	274,620	366,103
PREPAID INSURANCE	129,392	127,908	87,387	80,505
PREPAID EXPENSES	66,561	66,244	51,673	55,290
ACCOUNTS RECEIVABLE	1,395,715	1,344,693	1,353,785	1,264,558
OTHER RECEIVABLES	(99)	3,607	6,688	17,312
ACCRUED INVESTMENT INCOME	(587)	63	(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>1,989,744</b>	<b>2,198,773</b>	<b>1,786,919</b>	<b>1,799,065</b>
ENDOWMENT FUND INVESTMENTS	2,368,281	2,360,041	2,303,480	2,341,191
ALLOWANCE-CHANGE IN MKT VALUE	447,447	406,342	188,718	382,876
INVESTMENTS - TRUSTS	720,837	710,349	724,482	703,851
<b>TOTAL LONG TERM ASSETS</b>	<b>3,536,566</b>	<b>3,476,731</b>	<b>3,216,680</b>	<b>3,427,919</b>
PLEDGES RECEIVABLE	8,000	8,000	16,000	8,000
NET PLANT, PROPERTY, & EQUIPMENT	2,330,479	2,338,135	2,458,255	2,359,698
OTHER ASSETS (FINANCING COSTS)	1,187	1,356	3,216	2,032
<b>TOTAL ASSETS</b>	<b><u>\$7,865,975</u></b>	<b><u>\$8,022,994</u></b>	<b><u>\$7,481,069</u></b>	<b><u>\$7,596,714</u></b>
<b><u>LIABILITIES</u></b>				
ACCOUNTS PAYABLE	154,474	196,448	90,149	132,626
BWM CREDIT LINE	0	0	350,000	0
ACCRUED PAYROLL	121,649	337,429	104,786	135,105
ACCRUED FRINGES	9,349	26,182	7,647	9,605
ACCRUED VACATIONS	148,229	148,282	146,113	154,151
ACCRUED FICA (VACATIONS)	11,340	11,344	11,178	11,793
ACCRUED AUDIT	46,583	41,167	50,633	65,000
Bonds Payable - Current	35,077	40,170	33,792	60,096
UNEMPLOYMENT SELF INSURANCE	83,916	80,191	114,044	75,000
	(11,304)	(5,914)	(3,561)	8,152
	53,964	42,240	45,600	12,318
OTHER CURRENT LIABILITIES	42,660	36,326	42,039	20,470
<b>TOTAL CURRENT LIABILITIES</b>	<b>653,277</b>	<b>917,539</b>	<b>950,382</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>1,508,362</b>	<b>1,772,623</b>	<b>1,866,397</b>	<b>1,518,930</b>
<b><u>FUND BALANCES</u></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	279,830	172,586	204,477	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>6,357,614</b>	<b>6,250,370</b>	<b>5,614,672</b>	<b>6,077,784</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b><u>\$7,865,975</u></b>	<b><u>\$8,022,994</u></b>	<b><u>\$7,481,069</u></b>	<b><u>\$7,596,714</u></b>