

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

	<u>2/29/2020</u>	<u>1/31/2020</u>	<u>2/28/2019</u>	<u>6/30/2019</u>
<b><u>ASSETS</u></b>				
<b>CURRENT ASSETS</b>				
CASH ACCOUNTS	539,598	485,242	446,160	366,103
PREPAID INSURANCE	154,761	180,249	159,516	80,505
PREPAID EXPENSES	64,939	67,605	60,559	55,290
ACCOUNTS RECEIVABLE	1,257,987	1,283,125	1,247,207	1,264,558
OTHER RECEIVABLES	21,077	4,207	16,713	17,312
ACCRUED INVESTMENT INCOME	312	492	(2,543)	0
CASH VALUE - INSURANCE POLICIES	12,996	12,996	12,996	12,996
BENEFITS CONTROL	2,302	2,302	2,302	2,302
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL CURRENT ASSETS</b>	<b>2,053,972</b>	<b>2,036,217</b>	<b>1,942,909</b>	<b>1,799,065</b>
ENDOWMENT FUND INVESTMENTS	2,381,037	2,379,052	2,323,706	2,341,191
ALLOWANCE-CHANGE IN MKT VALUE	350,523	492,329	274,209	382,876
INVESTMENTS - TRUSTS	696,764	738,493	681,519	703,851
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL LONG TERM ASSETS</b>	<b>3,428,324</b>	<b>3,609,873</b>	<b>3,279,435</b>	<b>3,427,919</b>
PLEDGES RECEIVABLE	8,000	8,000	16,000	8,000
NET PLANT, PROPERTY, & EQUIPMENT	2,311,501	2,312,935	2,403,632	2,359,698
OTHER ASSETS (FINANCING COSTS)	679	848	2,709	2,032
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b><u>\$7,802,476</u></b>	<b><u>\$7,967,874</u></b>	<b><u>\$7,644,685</u></b>	<b><u>\$7,596,714</u></b>
<b><u>LIABILITIES</u></b>				
ACCOUNTS PAYABLE	174,389	156,231	186,373	132,626
BWM CREDIT LINE	0	0	200,000	0
ACCRUED PAYROLL	255,271	254,891	214,161	135,105
ACCRUED FRINGES	18,982	18,683	15,641	9,605
ACCRUED VACATIONS	153,309	141,109	160,042	154,151
ACCRUED FICA (VACATIONS)	11,728	10,795	12,244	11,793
ACCRUED AUDIT	52,833	57,417	53,583	65,000
Bonds Payable - Current	19,787	25,031	19,002	60,096
UNEMPLOYMENT SELF INSURANCE	94,468	96,416	114,044	75,000
OTHER CURRENT LIABILITIES	63,114	36,333	41,048	20,470
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL CURRENT LIABILITIES</b>	<b>843,881</b>	<b>796,907</b>	<b>1,016,137</b>	<b>663,845</b>
BONDS PAYABLE	855,085	855,085	916,016	855,085
	<hr/>	<hr/>	<hr/>	<hr/>
<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>1,698,965</b>	<b>1,651,991</b>	<b>1,932,153</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	25,726	238,098	302,336	0
SURPLUS REVENUE RETENTION	(492,190)	(492,190)	(1,159,779)	(492,190)
PRIOR PERIOD ADJUSTMENT	(150,827)	(150,827)	(150,827)	(150,827)
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUND BALANCES</b>	<b>6,103,510</b>	<b>6,315,882</b>	<b>5,712,532</b>	<b>6,077,784</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b><u>\$7,802,476</u></b>	<b><u>\$7,967,874</u></b>	<b><u>\$7,644,685</u></b>	<b><u>\$7,596,714</u></b>