

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

<u>ASSETS</u>	<u>1/31/2020</u>	<u>12/31/2019</u>	<u>1/31/2019</u>	<u>6/30/2019</u>
<b>CURRENT ASSETS</b>				
CASH ACCOUNTS	485,242	558,273	546,344	366,103
PREPAID INSURANCE	180,249	128,946	190,451	80,505
PREPAID EXPENSES	67,605	68,752	52,032	55,290
ACCOUNTS RECEIVABLE	1,283,125	1,130,828	1,334,019	1,264,558
OTHER RECEIVABLES	4,207	2,566	27,187	17,312
ACCRUED INVESTMENT INCOME	492	492	(2,940)	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>2,036,217</b>	<b>1,905,155</b>	<b>2,162,392</b>	<b>1,799,065</b>
ENDOWMENT FUND INVESTMENTS	2,379,052	2,379,052	2,321,144	2,341,191
ALLOWANCE-CHANGE IN MKT VALUE	492,329	492,329	226,024	382,876
INVESTMENTS - TRUSTS	738,493	738,493	681,519	703,851
<b>TOTAL LONG TERM ASSETS</b>	<b>3,609,873</b>	<b>3,609,873</b>	<b>3,228,687</b>	<b>3,427,919</b>
PLEDGES RECEIVABLE	8,000	8,000	16,000	8,000
NET PLANT, PROPERTY, & EQUIPMENT	2,312,935	2,313,214	2,420,897	2,359,698
OTHER ASSETS (FINANCING COSTS)	848	1,017	2,878	2,032
<b>TOTAL ASSETS</b>	<b><u>\$7,967,874</u></b>	<b><u>\$7,837,260</u></b>	<b><u>\$7,830,855</u></b>	<b><u>\$7,596,714</u></b>
 <u>LIABILITIES</u>				
ACCOUNTS PAYABLE	156,231	101,824	354,284	132,626
BWM CREDIT LINE	0	0	250,000	0
ACCRUED PAYROLL	254,891	183,103	213,830	135,105
ACCRUED FRINGES	18,683	14,111	15,624	9,605
ACCRUED VACATIONS	141,109	145,923	154,888	154,151
ACCRUED FICA (VACATIONS)	10,795	11,163	11,849	11,793
ACCRUED AUDIT	57,417	52,000	50,367	65,000
Bonds Payable - Current	25,031	30,065	24,157	60,096
UNEMPLOYMENT SELF INSURANCE	96,416	90,166	114,044	75,000
OTHER CURRENT LIABILITIES	36,333	38,588	38,308	20,470
<b>TOTAL CURRENT LIABILITIES</b>	<b>796,907</b>	<b>666,944</b>	<b>1,227,351</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>1,651,991</b>	<b>1,522,028</b>	<b>2,143,367</b>	<b>1,518,930</b>
 <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	238,098	237,448	277,292	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><u>6,315,882</u></b>	<b><u>6,315,232</u></b>	<b><u>5,687,487</u></b>	<b><u>6,077,784</u></b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b><u>\$7,967,874</u></b>	<b><u>\$7,837,260</u></b>	<b><u>\$7,830,855</u></b>	<b><u>\$7,596,714</u></b>