

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

	<u>4/30/2020</u>	<u>3/31/2020</u>	<u>4/30/2019</u>	<u>6/30/2019</u>
<u>ASSETS</u>				
CURRENT ASSETS				
CASH ACCOUNTS	1,986,954	517,320	635,648	366,103
PREPAID INSURANCE	152,588	169,369	169,141	80,505
PREPAID EXPENSES	56,453	61,360	57,943	55,290
ACCOUNTS RECEIVABLE	1,341,035	1,354,151	1,213,315	1,264,558
OTHER RECEIVABLES	15,409	18,295	13,248	17,312
ACCRUED INVESTMENT INCOME	(37)	1,992	(3,328)	0
CASH VALUE - INSURANCE POLICIES	12,996	12,996	12,996	12,996
BENEFITS CONTROL	2,302	2,302	2,302	2,302
	3,567,700	2,137,785	2,101,265	1,799,065
TOTAL CURRENT ASSETS				
ENDOWMENT FUND INVESTMENTS	2,349,880	2,348,761	2,332,355	2,341,191
ALLOWANCE-CHANGE IN MKT VALUE	298,001	100,710	369,424	382,876
INVESTMENTS - TRUSTS	659,448	616,770	703,029	703,851
	3,307,330	3,066,241	3,404,807	3,427,919
TOTAL LONG TERM ASSETS				
PLEDGES RECEIVABLE	8,000	8,000	8,000	8,000
NET PLANT, PROPERTY, & EQUIPMENT	2,292,971	2,299,236	2,374,103	2,359,698
OTHER ASSETS (FINANCING COSTS)	341	510	2,371	2,032
	341	510	2,371	2,032
TOTAL ASSETS	\$9,176,342	\$7,511,772	\$7,890,546	\$7,596,714
<u>LIABILITIES</u>				
ACCOUNTS PAYABLE	154,664	105,907	182,424	132,626
NOTES PAYABLE - SBA	1,246,115	0	0	0
BWM CREDIT LINE	0	0	100,000	0
ACCRUED PAYROLL	346,579	310,876	299,240	135,105
ACCRUED FRINGES	25,149	22,733	21,876	9,605
ACCRUED VACATIONS	156,876	154,466	166,684	154,151
ACCRUED FICA (VACATIONS)	12,001	11,817	12,752	11,793
ACCRUED AUDIT	63,667	58,250	64,417	65,000
Bonds Payable - Current	9,538	14,719	9,162	60,096
UNEMPLOYMENT SELF INSURANCE	104,231	97,981	114,044	75,000
OTHER CURRENT LIABILITIES	58,685	63,050	25,162	20,470
	2,177,506	839,798	995,760	663,845
TOTAL CURRENT LIABILITIES				
BONDS PAYABLE	855,085	855,085	916,016	855,085
	855,085	855,085	916,016	855,085
TOTAL LONG TERM LIABILITIES				
TOTAL LIABILITIES	3,032,590	1,694,883	1,911,775	1,518,930
<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	65,968	(260,895)	568,575	0
SURPLUS REVENUE RETENTION	(492,190)	(492,190)	(1,159,779)	(492,190)
PRIOR PERIOD ADJUSTMENT	(150,827)	(150,827)	(150,827)	(150,827)
	6,143,752	5,816,889	5,978,770	6,077,784
TOTAL FUND BALANCES				
TOTAL LIABILITIES & FUND BALANCES	\$9,176,342	\$7,511,772	\$7,890,546	\$7,596,714