

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

	<u>3/31/2020</u>	<u>2/29/2020</u>	<u>3/31/2019</u>	<u>6/30/2019</u>
<u>ASSETS</u>				
CURRENT ASSETS				
CASH ACCOUNTS	517,320	539,598	417,564	366,103
PREPAID INSURANCE	169,369	154,761	157,389	80,505
PREPAID EXPENSES	61,360	64,939	62,544	55,290
ACCOUNTS RECEIVABLE	1,354,151	1,257,987	1,336,760	1,264,558
OTHER RECEIVABLES	18,295	21,077	15,611	17,312
ACCRUED INVESTMENT INCOME	1,992	312	(496)	0
CASH VALUE - INSURANCE POLICIES	12,996	12,996	12,996	12,996
BENEFITS CONTROL	2,302	2,302	2,302	2,302
	2,137,785	2,053,972	2,004,669	1,799,065
TOTAL CURRENT ASSETS				
ENDOWMENT FUND INVESTMENTS	2,348,761	2,381,037	2,328,253	2,341,191
ALLOWANCE-CHANGE IN MKT VALUE	100,710	350,523	310,473	382,876
INVESTMENTS - TRUSTS	616,770	696,764	690,214	703,851
	3,066,241	3,428,324	3,328,939	3,427,919
TOTAL LONG TERM ASSETS				
PLEDGES RECEIVABLE	8,000	8,000	16,000	8,000
NET PLANT, PROPERTY, & EQUIPMENT	2,299,236	2,311,501	2,391,368	2,359,698
OTHER ASSETS (FINANCING COSTS)	510	679	2,540	2,032
	510	679	2,540	2,032
TOTAL ASSETS	\$7,511,772	\$7,802,476	\$7,743,516	\$7,596,714
<u>LIABILITIES</u>				
ACCOUNTS PAYABLE	105,907	174,389	175,554	132,626
BWM CREDIT LINE	0	0	150,000	0
ACCRUED PAYROLL	310,876	255,271	260,131	135,105
ACCRUED FRINGES	22,733	18,982	19,017	9,605
ACCRUED VACATIONS	154,466	153,309	165,374	154,151
ACCRUED FICA (VACATIONS)	11,817	11,728	12,651	11,793
ACCRUED AUDIT	58,250	52,833	59,000	65,000
Bonds Payable - Current	14,719	19,787	14,143	60,096
UNEMPLOYMENT SELF INSURANCE	97,981	94,468	114,044	75,000
OTHER CURRENT LIABILITIES	63,050	63,114	28,924	20,470
	839,798	843,881	998,839	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	1,694,883	1,698,965	1,914,855	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	(260,895)	25,726	418,465	0
SURPLUS REVENUE RETENTION	(492,190)	(492,190)	(1,159,779)	(492,190)
PRIOR PERIOD ADJUSTMENT	(150,827)	(150,827)	(150,827)	(150,827)
	5,816,889	6,103,510	5,828,661	6,077,784
TOTAL FUND BALANCES				
TOTAL LIABILITIES & FUND BALANCES	\$7,511,772	\$7,802,476	\$7,743,516	\$7,596,714