

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

	<u>6/30/2020</u>	<u>5/31/2020</u>	<u>6/30/2019</u>	<u>6/30/2019</u>
<u>ASSETS</u>				
CURRENT ASSETS				
CASH ACCOUNTS	2,019,946	1,615,794	366,103	366,103
PREPAID INSURANCE	158,480	121,004	80,505	80,505
PREPAID EXPENSES	58,594	52,162	55,290	55,290
ACCOUNTS RECEIVABLE	1,210,841	1,589,042	1,264,558	1,264,558
OTHER RECEIVABLES	12,228	12,002	17,312	17,312
ACCRUED INVESTMENT INCOME	0	(1,613)	0	0
CASH VALUE - INSURANCE POLICIES	12,996	12,996	12,996	12,996
BENEFITS CONTROL	2,302	2,302	2,302	2,302
	3,475,386	3,403,689	1,799,065	1,799,065
TOTAL CURRENT ASSETS	3,475,386	3,403,689	1,799,065	1,799,065
ENDOWMENT FUND INVESTMENTS	2,355,471	2,351,833	2,341,191	2,341,191
ALLOWANCE-CHANGE IN MKT VALUE	440,474	397,866	382,876	382,876
INVESTMENTS - TRUSTS	706,643	682,643	703,851	703,851
	3,502,587	3,432,342	3,427,919	3,427,919
TOTAL LONG TERM ASSETS	3,502,587	3,432,342	3,427,919	3,427,919
PLEDGES RECEIVABLE	0	8,000	8,000	8,000
NET PLANT, PROPERTY, & EQUIPMENT	2,288,833	2,280,867	2,359,698	2,359,698
OTHER ASSETS (FINANCING COSTS)	0	172	2,032	2,032
	0	172	2,032	2,032
TOTAL ASSETS	\$9,266,807	\$9,125,069	\$7,596,714	\$7,596,714
<u>LIABILITIES</u>				
ACCOUNTS PAYABLE	73,876	40,639	132,626	132,626
NOTES PAYABLE - SBA	1,246,115	1,246,115	0	0
BWM CREDIT LINE	0	0	0	0
ACCRUED PAYROLL	200,723	142,215	135,105	135,105
ACCRUED FRINGES	14,645	10,451	9,605	9,605
ACCRUED VACATIONS	148,496	152,299	154,151	154,151
ACCRUED FICA (VACATIONS)	11,360	11,651	11,793	11,793
ACCRUED AUDIT	65,000	69,083	65,000	65,000
Bonds Payable - Current	62,642	4,432	60,096	60,096
UNEMPLOYMENT SELF INSURANCE	116,731	110,481	75,000	75,000
OTHER CURRENT LIABILITIES	76,404	66,574	20,470	20,470
	2,015,992	1,853,941	663,845	663,845
TOTAL CURRENT LIABILITIES	2,015,992	1,853,941	663,845	663,845
BONDS PAYABLE	791,655	855,085	855,085	855,085
	791,655	855,085	855,085	855,085
TOTAL LONG TERM LIABILITIES	791,655	855,085	855,085	855,085
TOTAL LIABILITIES	2,807,647	2,709,025	1,518,930	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	381,376	338,260	667,589	0
SURPLUS REVENUE RETENTION	(492,190)	(492,190)	(1,159,779)	(492,190)
PRIOR PERIOD ADJUSTMENT	(150,827)	(150,827)	(150,827)	(150,827)
	6,459,160	6,416,044	6,077,784	6,077,784
TOTAL FUND BALANCES	6,459,160	6,416,044	6,077,784	6,077,784
TOTAL LIABILITIES & FUND BALANCES	\$9,266,807	\$9,125,069	\$7,596,714	\$7,596,714