

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

	<u>5/31/2020</u>	<u>4/30/2020</u>	<u>5/31/2019</u>	<u>6/30/2019</u>
<u>ASSETS</u>				
CURRENT ASSETS				
CASH ACCOUNTS	1,615,794	1,986,954	306,920	366,103
PREPAID INSURANCE	121,004	152,588	155,176	80,505
PREPAID EXPENSES	52,162	56,453	54,403	55,290
ACCOUNTS RECEIVABLE	1,589,042	1,341,035	1,428,944	1,264,558
OTHER RECEIVABLES	12,002	15,409	10,848	17,312
ACCRUED INVESTMENT INCOME	(1,613)	(37)	(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
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TOTAL CURRENT ASSETS	3,403,689	3,567,700	1,968,261	1,799,065
ENDOWMENT FUND INVESTMENTS	2,351,833	2,349,880	2,332,355	2,341,191
ALLOWANCE-CHANGE IN MKT VALUE	397,866	298,001	369,424	382,876
INVESTMENTS - TRUSTS	682,643	659,448	674,408	703,851
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TOTAL LONG TERM ASSETS	3,432,342	3,307,330	3,376,187	3,427,919
PLEDGES RECEIVABLE	8,000	8,000	8,000	8,000
NET PLANT, PROPERTY, & EQUIPMENT	2,280,867	2,292,971	2,356,838	2,359,698
OTHER ASSETS (FINANCING COSTS)	172	341	2,201	2,032
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TOTAL ASSETS	<u>\$9,125,069</u>	<u>\$9,176,342</u>	<u>\$7,711,487</u>	<u>\$7,596,714</u>
<u>LIABILITIES</u>				
ACCOUNTS PAYABLE	40,639	154,664	147,457	132,626
NOTES PAYABLE - SBA	1,246,115	1,246,115	0	0
BWM CREDIT LINE	0	0	50,000	0
ACCRUED PAYROLL	142,215	346,579	104,391	135,105
ACCRUED FRINGES	10,451	25,149	7,631	9,605
ACCRUED VACATIONS	152,299	156,876	159,003	154,151
ACCRUED FICA (VACATIONS)	11,651	12,001	12,164	11,793
ACCRUED AUDIT	69,083	63,667	67,933	65,000
Bonds Payable - Current	4,432	9,538	4,180	60,096
UNEMPLOYMENT SELF INSURANCE	110,481	104,231	114,044	75,000
OTHER CURRENT LIABILITIES	66,574	58,685	35,176	20,470
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TOTAL CURRENT LIABILITIES	1,853,941	2,177,506	701,980	663,845
BONDS PAYABLE	855,085	855,085	916,016	855,085
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TOTAL LONG TERM LIABILITIES	855,085	855,085	916,016	855,085
TOTAL LIABILITIES	2,709,025	3,032,590	1,617,996	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	338,260	65,968	683,296	0
SURPLUS REVENUE RETENTION	(492,190)	(492,190)	(1,159,779)	(492,190)
PRIOR PERIOD ADJUSTMENT	(150,827)	(150,827)	(150,827)	(150,827)
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TOTAL FUND BALANCES	6,416,044	6,143,752	6,093,492	6,077,784
TOTAL LIABILITIES & FUND BALANCES	<u>\$9,125,069</u>	<u>\$9,176,342</u>	<u>\$7,711,487</u>	<u>\$7,596,714</u>