

Parent Child Development Corporation
Comparative Statement of Financial Position
As of January 31, 2020

Assets	December 31, 2019	January 31, 2020	\$ Change	% Change
Cash	\$ 265,379	\$ 293,286	\$ 27,907	11%
Discretionary Fund	400	400	-	0%
Federal HS/EHS Receivable	59,938	138,029	78,091	130%
Customer A/R	34,001	32,823	(1,178)	(3%)
Other Receivables	1,370	1,535	165	12%
Safe & Stable Reimbursement	1,984	1,219	(765)	(39%)
USDA Reimbursement	15,129	19,338	4,208	28%
Allowance for Doubtful Accounts	(24,292)	(24,292)	-	0%
Prepaid Insurance & Other	7,476	6,318	(1,158)	(15%)
Total Current Assets	\$ 361,384	\$ 468,655	\$ 107,271	30%
Fixed Assets				
Accumulated Depreciation	\$ (1,089,040)	\$ (1,098,089)	(9,048)	1%
Equipment	886,024	886,024	-	0%
Leasehold Improvements	12,000	12,000	-	0%
Tri-Rivers Center Land	54,100	54,100	-	0%
602 Main St. Land	55,000	55,000	-	0%
602 Main St. Building	270,000	270,000	-	0%
Tri-River Center Building	728,771	728,771	-	0%
Work in Progress	6,690	6,690	-	0%
Total Fixed Assets	\$ 923,544	\$ 914,496	\$ (9,048)	(1%)
Total Assets	\$ 1,284,929	\$ 1,383,151	\$ 98,222	8%
Liabilities & Net Assets				
Current Liabilities				
Accounts Payable (Include Cr Cards)	\$ 24,204	\$ 112,310	\$ 88,105	364%
Preschool Scholarship	9,000	9,000	-	0%
Benefits Payable	885	846	(39)	(4%)
Employee Benefit Deductions	7,973	7,575	(399)	(5%)
Accrued Wages/Other	37,698	46,987	9,289	25%
Short Term Notes Payable-USDA	6,420	6,420	-	0%
Total Current Liabilities	\$ 86,181	\$ 183,138	\$ 96,957	113%
Long-Term Liabilities				
USDA Rural Development Loan	\$ 393,300	\$ 392,804	\$ (496)	(0%)
Total Long-Term Liabilities	\$ 393,300	\$ 392,804	\$ (496)	(0%)
Net Assets				
Prior Year Fund Balance	\$ 791,545	\$ 791,545	\$ -	0%
Current Income	13,902	15,664	1,762	13%
Total Net Assets	\$ 805,448	\$ 807,209	\$ 1,762	0%
Total Liabilities & Net Assets	\$ 1,284,929	\$ 1,383,151	\$ 98,222	8%