

**St. Peters Lutheran Church and School**  
**Balance Sheet - Roll Up (Modified Cash Basis)**  
As of February 29, 2020

	Feb 29, 20	Jan 31, 20
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
00090 · Operating Bank Accounts	777,801.59	942,987.49
<b>Total Checking/Savings</b>	777,801.59	942,987.49
<b>Accounts Receivable</b>		
1100 · Tuition Due - Current Year	150,446.84	199,824.91
1150 · Tuition Due - Prior Years	6,092.83	6,092.83
<b>Total Accounts Receivable</b>	156,539.67	205,917.74
<b>Other Current Assets</b>		
1200 · Undeposited Funds	0.00	20,014.71
<b>Total Other Current Assets</b>	0.00	20,014.71
<b>Total Current Assets</b>	934,341.26	1,168,919.94
<b>TOTAL ASSETS</b>	<b>934,341.26</b>	<b>1,168,919.94</b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Other Current Liabilities</b>		
02050 · Payroll liabilities	23,923.26	22,064.47
02572 · FSA/HSA Account	-11,488.61	-11,147.54
02590 · Deferred tuition	156,539.67	205,992.74
<b>Total Other Current Liabilities</b>	168,974.32	216,909.67
<b>Total Current Liabilities</b>	168,974.32	216,909.67
<b>Long Term Liabilities</b>		
3010 · Desg Acct - Lifeworks/Alms	5,577.52	5,577.52
3015 · Desg Acct - Pastoral Ministry	150,156.28	150,555.28
3020 · Desg Acct - Day School	11,767.16	11,767.16
3050 · Desg Acct - Music/Worship	1,509.81	1,509.81
3070 · Desg Acct - Youth/Children	46,748.93	46,810.10
3080 · Desg Acct - Administration	26,559.58	26,559.58
3500 · Desg Acct - Capital Improvement	396,382.28	382,711.28
<b>Total Long Term Liabilities</b>	638,701.56	625,490.73
<b>Total Liabilities</b>	807,675.88	842,400.40
<b>Equity</b>		
32000 · Undesignated Funds	158,580.18	158,580.18
Net Income	-31,914.80	167,939.36
<b>Total Equity</b>	126,665.38	326,519.54
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>934,341.26</b>	<b>1,168,919.94</b>