**Sample Statement of Financial Position**

**Charter School Name**

**Statement of Financial Position**

**As of June 30, 20XX**

|  |  |
| --- | --- |
|  | As of June 30, |
| **Assets** 20XX | 20XX |
| Current Assets |  |
| Cash and cash equivalents $ | $ |
| State and Federal Aid Receivable |  |
| Contributions receivable |  |
| Other Receivables, Net |  |
| Short-term Investments |  |
| Inventories |  |
| Prepaid Expenses |  |
| Total Current Assets |  |
|  |  |
| Assets restricted to investment in land, buildings and equipment |  |
| Land, Buildings and Equipment |  |
| Long-term Investments |  |
|  |  |
| **Total Assets** $ | $ |
| **Liabilities** |  |
| Current Liabilities |  |
| Accounts Payable $ | $ |
| Accrued Liabilities |  |
| Other Liabilities |  |
| Deferred Revenues |  |
| Current Portion of Long-term Debt |  |
| Total Current Liabilities |  |
|  |  |
| Long-term Debt |  |
| **Total Liabilities** |  |
| **Net Assets** |  |
| Unrestricted |  |
| Temporarily restricted |  |
| Permanently restricted |  |
| **Total Net Assets** |  |
| **Total Liabilities and Net Assets** $ | $ |
|  |