**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** $  | $ |
|  |