

# Nonprofit's Statement of Financial Position

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Use this form when net assets are with and without donor restrictions

Name of Nonprofit: Sample Nonprofit Organization

## Statement of Financial Position\*

As of midnight on this date\*\*: December 31, 2022

\*The Statement of Financial Position is also referred to as a Balance Sheet

\*\*Usually at the end of the last day of the accounting period

### ASSETS

#### Current assets

Cash & cash equivalents	\$ 2,135.54
Temporary investments	20,000.00
Accounts receivable - net	3,100.00
Supplies	400.00
Prepaid expenses	1,000.00
Total current assets	26,635.54

Investments (long-term) 15,000.00

#### Property, plant & equipment

Land	15,000.00
Land improvements	6,000.00
Buildings	120,000.00
Equipment	4,500.00
Furniture & fixtures	18,000.00
Subtotal	163,500.00
Less: Accum depreciation	(43,100.00)
Prop, plant & equip - net	120,400.00

Other assets: mailing list 3,000.00

**TOTAL ASSETS** \$ **165,035.54**

### LIABILITIES & NET ASSETS

#### Current liabilities

Notes payable - short term	\$ 5,000.00
Accounts payable	2,175.00
Wages payable	3,125.00
Accrued expenses	6,000.00
Deferred revenues	2,000.00
Total current liabilities	18,300.00

#### Long-term liabilities

Notes payable	25,000.00
	-
Total long-term liabilities	25,000.00

**TOTAL LIABILITIES** 43,300.00

#### NET ASSETS\*\*\*

Without donor restrictions	111,735.54
With donor restrictions	10,000.00
<b>TOTAL NET ASSETS</b>	121,735.54

**TOTAL LIABILITIES & NET ASSETS** \$ **165,035.54**

\*\*\*Amounts reported in this section must agree with those reported on the Statement of Activities **Form S23**

The notes to the financial statements are an integral part of the Statement of Financial Position.

For a blank form see **Form S21**.

Learn more about nonprofit accounting and financial statements at [www.AccountingCoach.com](http://www.AccountingCoach.com).