

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: _____

Statement of Financial Position*

As of midnight on this date**: _____

*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	\$ _____
Temporary investments	_____
Accounts receivable - net	_____
Supplies	_____
Prepaid expenses	_____
Total current assets	_____

Investments (long-term)

Property, plant & equipment

Land	_____
Land improvements	_____
Buildings	_____
Equipment	_____
Furniture & fixtures	_____
Subtotal	_____
Less: Accum depreciation	(_____)
Prop, plant & equip - net	_____

Other assets: _____

TOTAL ASSETS \$ _____

LIABILITIES & NET ASSETS

Current liabilities

Notes payable - short term	\$ _____
Accounts payable	_____
Wages payable	_____
Accrued expenses	_____
Deferred revenues	_____
Total current liabilities	_____

Long-term liabilities

Notes payable	_____
Total long-term liabilities	_____

TOTAL LIABILITIES

NET ASSETS***

Without donor restrictions	_____
With donor restrictions	_____

TOTAL NET ASSETS

TOTAL LIABILITIES & NET ASSETS \$ _____

***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.

See **Filled-In Form S21** for an illustration.

Learn more about nonprofit accounting and financial statements at www.AccountingCoach.com.