

Sample A
Statement of Financial Position
at September 30, 2005 and June 30, 2005

	9/30/2005	6/30/2005
Assets		
Cash	240,200	225,000
Investments	101,000	100,000
Accounts receivable	75,000	50,000
Grants receivable	145,000	60,000
Prepaid expenses	1,000	200
Land, buildings, equipment	250,000	250,000
less accumulated depreciation	-51,000	-50,000
Net fixed assets	199,000	200,000
Total Assets	660,200	535,200
Liabilities and Net Assets		
Liabilities		
Wages payable	80,000	78,000
Employer tax payable	35,000	25,000
Accounts payable	10,000	2,000
Deferred revenue	10,000	0
Mortgage payable	150,000	150,000
Total Liabilities	285,000	255,000
Net Assets		
Unrestricted net assets		
Available for operations	97,200	80,200
Invested in fixed assets	49,000	50,000
Board designated reserves	50,000	50,000
Total unrestricted net assets	196,200	180,200
Temporarily restricted net assets		
Purpose restrictions	20,000	0
Time restrictions	9,000	0
Total temporarily restricted net assets	29,000	0
Permanently restricted net assets		
	150,000	100,000
Total Net Assets	375,200	280,200
Total Liabilities and Net Assets	660,200	535,200