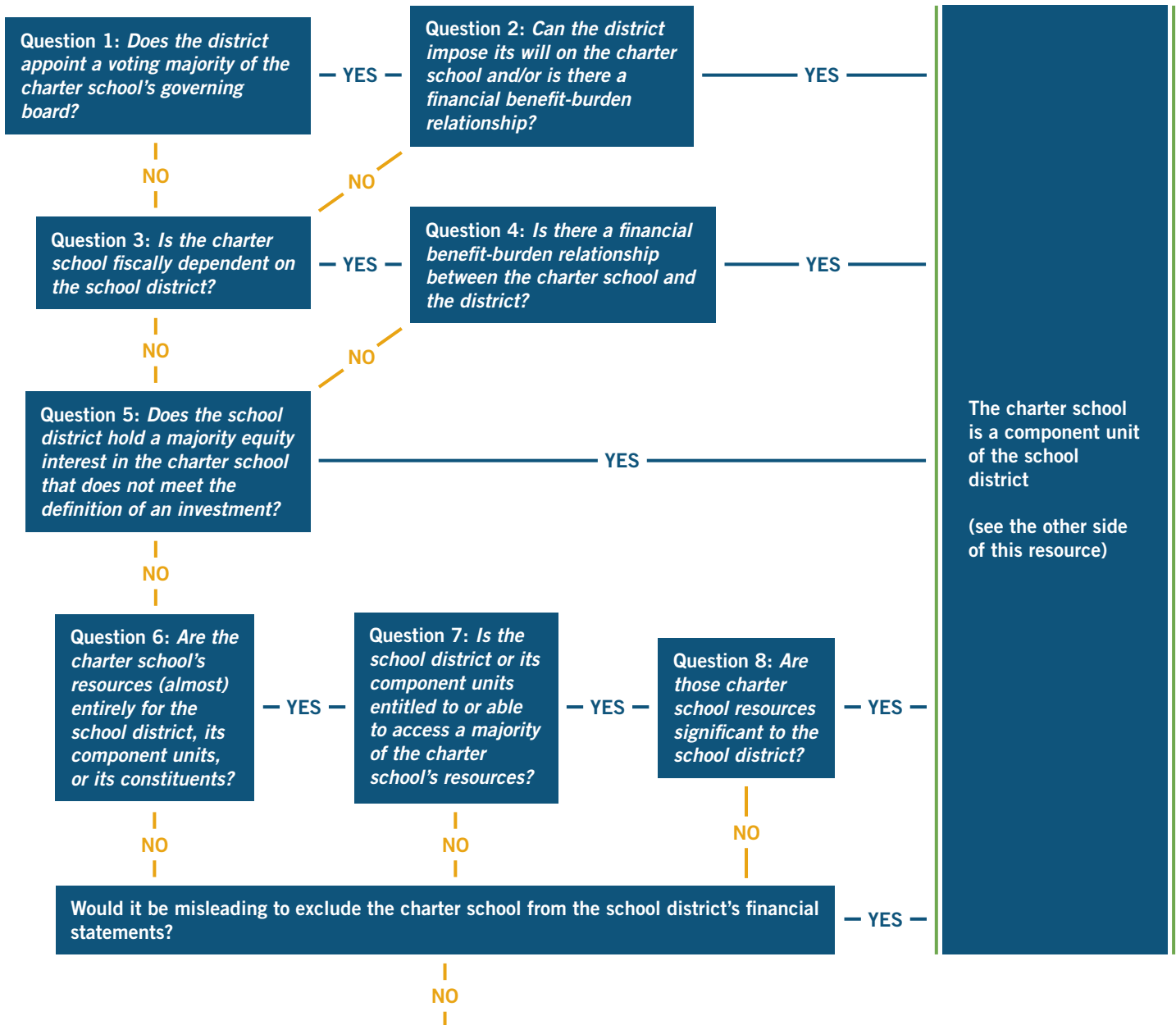


IDENTIFYING AND REPORTING CHARTER SCHOOLS AS COMPONENT UNITS



If a school district is financially accountable for a charter school and/or a charter school's resources belong to a school district, the charter school may be a *component unit* that should be included in the district's financial statements. If you're unsure whether a charter school qualifies as a component unit or how to include it in financial statements, the following questions will help you figure it out. More information about how to answer these questions can be found [here](#).



The charter school is not a component unit of the school district

IDENTIFYING AND REPORTING CHARTER SCHOOLS AS COMPONENT UNITS



If you conclude that a charter school is a component unit of a school district, you next need to determine how to incorporate it into the district's financial statements—by either discrete presentation or blending. More information about how to answer the following questions can be found [here](#).

