

SMALL BUSINESS BALANCE SHEET TEMPLATE EXAMPLE

[COMPANY NAME]

BALANCE SHEET

ASSETS	CURRENT YR.	[PRIOR YR.]
CURRENT ASSETS		
Cash	\$ 25,000.00	\$ 18,000.00
Accounts Receivable	\$ 50,000.00	\$ 45,000.00
Inventory	\$ 20,000.00	\$ 15,000.00
Prepaid Expenses	\$ 10,000.00	\$ 10,000.00
Short-Term Investments	\$ 15,000.00	\$ 12,000.00
TOTAL CURRENT ASSETS	\$ 120,000.00	\$ 100,000.00
FIXED (LONG-TERM) ASSETS		
Long-Term Investments	\$ 45,000.00	\$ 37,500.00
Property, Plant, and Equipment	\$ 18,500.00	\$ 15,000.00
(Less Accumulated Depreciation)	\$ (5,600.00)	\$ (4,250.00)
Intangible Assets	\$ 15,000.00	\$ 11,000.00
TOTAL FIXED ASSETS	\$ 72,900.00	\$ 59,250.00
OTHER ASSETS		
Deferred Income Tax	\$ 2,800.00	\$ 2,200.00
Other	\$ 7,500.00	\$ 5,500.00
TOTAL OTHER ASSETS	\$ 10,300.00	\$ 7,700.00
TOTAL ASSETS	\$ 203,200.00	\$ 166,950.00

COMMON FINANCIAL RATIO	CURRENT YR.	[PRIOR YR.]
Debt Ratio Total Liabilities / Total Assets	0.71	0.70
Current Ratio Current Assets / Current Liabilities	0.91	0.97

LIABILITIES AND OWNER'S EQUITY	CURRENT YR.	[PRIOR YR.]
CURRENT LIABILITIES		
Accounts Payable	\$ 5,000.00	\$ 4,500.00
Short-Term Loans	\$ 12,500.00	\$ 8,500.00
Income Taxes Payable	\$ 15,500.00	\$ 15,000.00
Accrued Salaries and Wages	\$ 85,000.00	\$ 70,000.00
Unearned Revenue	\$ 4,450.00	\$ 2,800.00
Current Portion of Long-Term Debt	\$ 5,600.00	\$ 2,800.00
TOTAL CURRENT LIABILITIES	\$ 131,250.00	\$ 103,600.00
LONG TERM LIABILITIES		
Long-Term Debt	\$ 5,800.00	\$ 8,750.00
Deferred Income Tax	\$ 2,600.00	\$ 2,200.00
Other	\$ 4,500.00	\$ 3,000.00
TOTAL LONG-TERM LIABILITIES	\$ 12,900.00	\$ 13,950.00
OWNER'S EQUITY		
Owner's Investment	\$ 11,000.00	\$ 18,500.00
Retained Earnings	\$ 20,000.00	\$ 18,000.00
Other	\$ 4,650.00	\$ 2,800.00
TOTAL OWNER'S EQUITY	\$ 35,650.00	\$ 39,300.00
TOTAL LIABILITIES AND OWNER'S EQUITY	\$ 179,700.00	\$ 156,850.00

Balance In Small Groups

Christian Drosten



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