

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 |

Create Balance

Camilla Rothe



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