

# Balance Sheet: Retail/Wholesale

(Regular corporation, no preferred stock)

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Company Name: *Sample Retailer, Inc.*

## Balance Sheet\*

As of midnight on this date: July 31, 2015

\*The balance sheet is also known as the Statement of Financial Position

### ASSETS

#### Current assets

Cash & cash equivalents	\$ 24,500.00	
Temporary investments	40,000.00	
Accounts receivable - net	38,000.00	
Inventory	350,123.00	
Prepaid expenses	11,200.00	
Total current assets	463,823.00	A

Investments (long-term) 10,000.00 B

#### Property, plant & equipment

Land	12,000.00	
Land improvements	-	
Buildings	102,000.00	
Equipment	25,000.00	
Furniture & fixtures	100,000.00	
Subtotal	239,000.00	
Less: Accum depreciation	(187,500.00)	
Prop, plant & equip - net	51,500.00	C

#### Intangible assets

Goodwill	-	
Trade names	-	
Total intangible assets	-	D

Other assets 2,000.00 E

**TOTAL ASSETS** \$ 527,323.00 A+B+C+D+E

### LIABILITIES & STOCKHOLDERS' EQUITY

#### Current liabilities

Notes payable	\$ 10,000.00	
Accounts payable	119,500.00	
Wages payable	400.00	
Accrued expenses	1,500.00	
Customer deposits	2,000.00	
Total current liabilities	133,400.00	F

#### Long-term liabilities

Notes payable	40,000.00	
Bonds payable	-	
Total long-term liabilities	40,000.00	G

**TOTAL LIABILITIES** 173,400.00 F+G

#### STOCKHOLDERS' EQUITY

Common stock	50,000.00	
Retained earnings	304,923.00	
Less: Treasury stock	(1,000.00)	
<b>TOTAL STOCKHOLDERS' EQUITY</b>	353,923.00	H

**TOTAL LIAB & STKHRS' EQUITY** \$ 527,323.00 F+G+H

For a blank form see **Form S2**.

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