

Sample Balance Sheet

ASSETS			LIABILITIES		
Current Assets	2015	2014	Current Liabilities	2015	2014
Cash	\$20,000	\$5,000	Accounts Payable	\$7,950	\$17,000
Money Markets	\$18,000	\$3,000	Salaries Payable	\$5,000	\$3,000
Accounts Receivable	\$12,000	\$2,000	Mortgage Payable	\$5,000	\$5,000
Pledges	\$1,150	\$12,000	Total Current Liabilities	\$17,950	\$25,000
Supplies Inventory	\$2,000	\$2,000	Long-term Liabilities		
Prepaid Expenses	\$1,000	\$0	Mortgage	\$20,000	\$25,000
Total Current Assets	\$54,150	\$24,000	Total Liabilities	\$37,950	\$50,000
Long-term Assets			Net Assets		
Equipment (net)	\$8,800	\$6,800	Unrestricted	\$69,800	\$60,800
Building (net)	\$98,000	\$100,000	Temporarily Restricted	\$55,200	\$20,000
Investments	\$130,000	\$121,000	Permanently Restricted	\$128,000	\$121,000
Total Long-term Assets	\$236,800	\$227,800	Total Net Assets	\$253,000	\$201,800
Total Assets	\$290,950	\$251,800	Total Liabilities & Net Assets	\$290,950	\$251,800

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ASSETS			LIABILITIES		
Current Assets	2015	2014	Current Liabilities	2015	2014
Cash	\$66,799	\$26,402	Bank LOC	\$11,641	\$0
ST Marketables	\$125,000	\$75,000	Accts Payable	\$9,492	\$33,608
Securities			Accrued Expenses	\$3,000	\$2,000
Accounts Receivable	\$47,907	\$15,130	Other	\$6,250	\$18,250
Grant Receivable	\$15,000	\$0	Total Current Liabilities	\$30,383	\$53,858
Other	\$317	\$317	Long-term Liabilities		
Total Current Assets	\$255,023	\$116,849	Mortgage	\$0	\$0
Long-term Assets			Total Liabilities	\$30,383	\$53,858
Equipment at cost	\$55,790	\$55,790	Net Assets		
Less Accum Deprcn	(\$50,156)	(\$49,191)	Unrestricted	\$108,639	\$34,847
Total Long-term Assets	\$5,634	\$6,599	Temporarily Restricted	\$121,635	\$34,743
Total Assets	\$260,657	\$123,448	Permanently Restricted	\$0	\$0
			Total Net Assets	\$230,274	\$69,590
			Total Liabilities & Net Assets	\$260,657	\$123,448