

Balance Sheet

Business name

Amounts at the dates shown. Shaded cells are yours; totals are formulas.

Line item	12/31/2026	12/31/2025	Change
ASSETS			
Current assets			
Cash and cash equivalents	\$48,250.00	\$41,300.00	\$6,950.00
Accounts receivable	\$22,400.00	\$18,950.00	\$3,450.00
Inventory	\$15,800.00	\$17,200.00	-\$1,400.00
Prepaid expenses	\$2,400.00	\$2,100.00	\$300.00
Other current assets	\$0.00	\$0.00	\$0.00
Total current assets	\$88,850.00	\$79,550.00	\$9,300.00
Long-term assets			
Property and equipment	\$86,000.00	\$79,500.00	\$6,500.00
Less: accumulated depreciation	-\$31,600.00	-\$24,100.00	-\$7,500.00
Intangible assets	\$5,000.00	\$5,000.00	\$0.00
Long-term investments	\$10,000.00	\$8,000.00	\$2,000.00
Other long-term assets	\$0.00	\$0.00	\$0.00
Total long-term assets	\$69,400.00	\$68,400.00	\$1,000.00
TOTAL ASSETS	\$158,250.00	\$147,950.00	\$10,300.00

LIABILITIES

Current liabilities

Accounts payable	\$12,300.00	\$14,050.00	-\$1,750.00
Accrued expenses	\$4,150.00	\$3,800.00	\$350.00
Line of credit / short-term loans	\$5,000.00	\$8,000.00	-\$3,000.00
Current portion of long-term debt	\$9,600.00	\$9,600.00	\$0.00
Sales tax payable	\$1,850.00	\$1,620.00	\$230.00
Payroll liabilities	\$3,200.00	\$2,950.00	\$250.00
Total current liabilities	\$36,100.00	\$40,020.00	-\$3,920.00

Long-term liabilities

Long-term loans	\$38,400.00	\$48,000.00	-\$9,600.00
Other long-term liabilities	\$0.00	\$0.00	\$0.00
Total long-term liabilities	\$38,400.00	\$48,000.00	-\$9,600.00

Line item	12/31/2026	12/31/2025	Change
TOTAL LIABILITIES	\$74,500.00	\$88,020.00	-\$13,520.00

OWNER'S EQUITY

Equity			
Owner's capital / paid-in capital	\$40,000.00	\$40,000.00	\$0.00
Retained earnings	\$43,750.00	\$19,930.00	\$23,820.00
TOTAL OWNER'S EQUITY	\$83,750.00	\$59,930.00	\$23,820.00

TOTAL LIABILITIES AND EQUITY	\$158,250.00	\$147,950.00	\$10,300.00
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Balance check (assets = liabilities + equity)	<i>Balanced</i>	<i>Balanced</i>
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Ratios			
Working capital	\$52,750.00	\$39,530.00	
Current ratio	2.46	1.99	
Debt-to-equity	0.89	1.47	