

Example Corporation
Balance Sheet
December 31, 2023

Assets

Current assets

Cash and cash equivalents	\$ 2,200
Short-term investments	10,000
Accounts receivable - net	39,500
Other receivables	1,000
Inventory	31,000
Supplies	3,800
Prepaid expenses	1,500
Total current assets	<u>89,000</u>

Investments

36,000

Property, plant & equipment

Land	5,500
Land improvements	6,500
Buildings	180,000
Equipment	201,000
Less: accumulated depreciation	(56,000)
Property, plant & equip. - net	<u>337,000</u>

Intangible assets

Goodwill	105,000
Other intangible assets	200,000
Total intangible assets	<u>305,000</u>

Other assets

3,000

Total assets

\$ 770,000

Liabilities

Current liabilities

Short-term loans payable	\$ 5,000
Current portion of long-term debt	15,000
Accounts payable	20,900
Accrued compensation and benefits	8,500
Income taxes payable	6,100
Other accrued liabilities	4,000
Deferred revenues	1,500
Total current liabilities	<u>61,000</u>

Long-term liabilities

Notes payable	20,000
Bonds payable	375,000
Deferred income taxes	25,000
Total long-term liabilities	<u>420,000</u>

Total liabilities

481,000

Commitments and contingencies (see notes)

Stockholders' Equity

Common stock	110,000
Retained earnings	220,000
Accum other comprehensive income	9,000
Less: Treasury stock	<u>(50,000)</u>
Total stockholders' equity	<u>289,000</u>
Total liabilities & stockholders' equity	<u>\$ 770,000</u>

The accompanying notes are an integral part of this statement.

Accounting Coach Balance Sheet

Sandra Duhé



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