

Sample Company
Balance Sheet Prev Year Comparison

As of December 31, 2012

	<u>Dec 31, 2012</u>	<u>Dec 31, 2011</u>	<u>\$ Change</u>	<u>% Change</u>	
ASSETS					
Current Assets					
Cash					
Checking Accounts	1,000	1,500	(500)	(33.33%)	
Savings Accounts	700	500	200	40.0%	
Total Cash	<u>1,700</u>	<u>2,000</u>	<u>(300)</u>	<u>(15.0%)</u>	
Inventories	10,000	7,500	2,500	33.33%	
Other Current Assets	360	250	110	44.0%	* Detail Listing Required
Total Current Assets	<u>12,060</u>	<u>9,750</u>	<u>2,310</u>	<u>23.69%</u>	
Certificates of Deposit	2,000	1,000	1,000	100.0%	
Loans to Shareholders	6,500	10,000	(3,500)	(35.0%)	
Mortgage and Real Estate Loans	25,000	30,000	(5,000)	(16.67%)	
Other Investments	360	250	110	44.0%	* Detail Listing Required
Depreciable Assets					
Buildings	15,000	5,000	10,000	200.0%	
Accumulated Depreciation	(2,150)	(1,857)	(293)	15.78%	
Total Depreciable Assets	<u>12,850</u>	<u>3,143</u>	<u>9,707</u>	<u>308.85%</u>	
Depletable Assets					
Gravel Pit	750	750	-	0.0%	
Accumulated Depletion	(450)	(425)	(25)	5.88%	
Total Depletable Assets	<u>300</u>	<u>325</u>	<u>(25)</u>	<u>(7.69%)</u>	
Land					
123 West Mine Boulevard	35,000	35,000	-	0.0%	
Accumulated Land Amortization	(5,568)	(2,784)	(2,784)	100.0%	
Total Land	<u>29,432</u>	<u>32,216</u>	<u>(2,784)</u>	<u>(8.64%)</u>	
Intangible Assets					
Franchise License	1,300	1,000	300	30.0%	
Accumulated Intangible Amortization	(750)	(700)	(50)	7.14%	
Total Intangible Assets	<u>550</u>	<u>300</u>	<u>250</u>	<u>83.33%</u>	
Other Assets	4,000	3,900	100	2.56%	* Detail Listing Required
TOTAL ASSETS	<u><u>93,052</u></u>	<u><u>90,884</u></u>	<u><u>2,168</u></u>	<u><u>2.39%</u></u>	
LIABILITIES & EQUITY					
Liabilities					
Accounts Payable	2,000	1,000	1,000	100.0%	
Current Liabilities (less than one year)					
Credit Cards	2,000	1,000	1,000	100.0%	
Furniture Loan	2,000	1,000	1,000	100.0%	
Other Current Liabilities	2,000	1,000	1,000	100.0%	* Detail Listing Required
Total Current Liabilities	<u>6,000</u>	<u>3,000</u>	<u>3,000</u>	<u>100.0%</u>	
Loans from Shareholders	2,000	1,000	1,000	100.0%	
Long Term Liabilities (more than one year)					
Mortgages Payable	39,500	40,000	(500)	(1.25%)	
Notes Payable	14,000	15,000	(1,000)	(6.67%)	
Total Long Term Liabilities	<u>53,500</u>	<u>55,000</u>	<u>(1,500)</u>	<u>(2.73%)</u>	
Other Liabilities	2,000	1,000	1,000	100.0%	* Detail Listing Required
Total Liabilities	<u>65,500</u>	<u>61,000</u>	<u>4,500</u>	<u>7.38%</u>	
Equity					
Capital Stock	5,000	5,000	-	(0.0%)	
Additional Paid In Capital	2,000	1,000	1,000	100.0%	
Shareholder Distributions	(25,000)	(20,000)	(5,000)	25.0%	* Detail Listing Required
Opening Balance Equity	1,500	1,500	-	(0.0%)	
Retained Earnings	44,552	42,884	1,668	3.89%	
Adjustments to Shareholder Equity	500	500	-	(0.0%)	* Detail Listing Required
Treasury Stock	(1,000)	(1,000)	-	(0.0%)	
Total Equity	<u>27,552</u>	<u>29,884</u>	<u>(2,332)</u>	<u>(7.8%)</u>	
TOTAL LIABILITIES & EQUITY	<u><u>93,052</u></u>	<u><u>90,884</u></u>	<u><u>2,168</u></u>	<u><u>2.39%</u></u>	