Balance Sheet

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Balance Sheet

Balance Sheet is a report on the financial condition of the company at a certain date. Date of the report can be any, but usually it's the end of the month, quarter or fiscal year.



Composition of the balance

The balance includes assets and liabilities, the results of which are.



Assets in the balance sheet are arranged in descending order of degree of liquidity.



Liabilities that in international practice consists of liabilities and Stockholders' Equity, are displayed as follows:

- Liabilities are presented by descending of their requirements (repayment);
- Article equity are placed after the commitment.



An example of the balance sheet

Period Ending	Dec 29, 2012	Dec 31, 2011	Dec 31, 2010
Assets			
Current Assets			
Cash And Cash Equivalents	8,478,000	5,065,000	5,498,000
Short Term Investments	9,684,000	9,772,000	16,387,000
Net Receivables	5,950,000	5,350,000	4,355,000
Inventory	4,734,000	4,096,000	3,757,000
Other Current Assets	2,512,000	1,589,000	1,614,000
Total Current Assets	31,358,000	25,872,000	31,611,000
Long Term Investments	4,917,000	1,451,000	4,034,000
Property Plant and Equipment	27,983,000	23,627,000	17,899,000
Goodwill	9,710,000	9,254,000	4,531,000
Intangible Assets	6,235,000	6,267,000	860,000
Accumulated Amortization	-	-	-
Other Assets	4,148,000	4,648,000	4,251,000
Deferred Long Term Asset Charges	1 1 20		0 0 <u>-</u>
Total Assets	84,351,000	71,119,000	63,186,000

Net Tangible Assets	35,258,000	30,390,000	44,039,000
Total Stockholder Equity	51,203,000	45,911,000	49,430,000
Other Stockholder Equity	(399,000)	(781,000)	333,000
Capital Surplus		5	
Treasury Stock	11 C C C C C C C C C C C C C C C C C C		
Retained Earnings	32,138,000	29,656,000	32,919,000
Common Stock	19,464,000	17,036,000	16,178,000
Preferred Stock	-	-	
Redeemable Preferred Stock	120	12	
Stockholders' Equity Misc Stocks Options Warrants			
Total Liabilities	33,148,000	25,208,000	13,756,000
Negative Goodwill	-	5	
Minority Interest	123	(-	
Deferred Long Term Liability Charges	3,412,000	2,617,000	926,000
Other Liabilities	3,702,000	3,479,000	1,426,000
Long Term Debt	13,136,000	7,084,000	2,077,000
Total Current Liabilities	12,898,000	12,028,000	9,327,000
Other Current Liabilities	1,932,000	1,929,000	747,000
Short/Current Long Term Debt	312,000	247,000	38,000
Accounts Payable	10,654,000	9,852,000	8,542,000
Current Liabilities			
Liabilities			

The assets and liabilities of the balance

The balance should be balanced and should be carried out major financial equation of the balance sheet, which looks like this:

Assets = Liabilities of the company = capital and reserves (Equity holders of the company) + long-term and short-term liabilities.

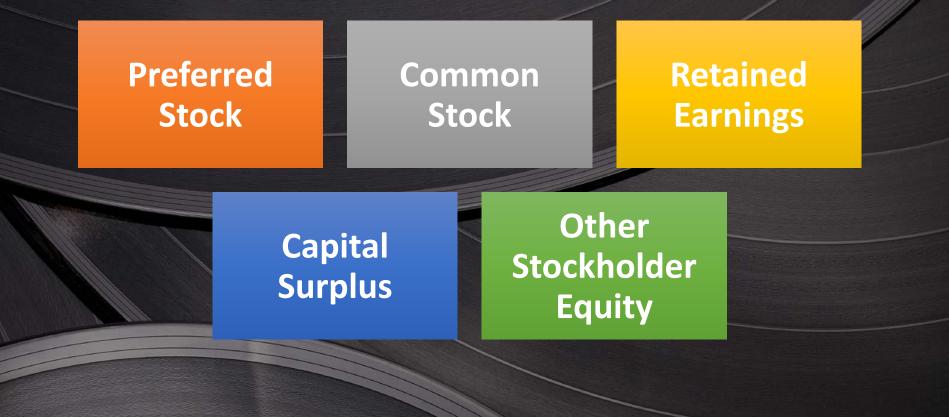


Stockholders' Equit

Stockholders' Equity is the main source of financing of the enterprise. . It represents the aggregate amount of investments of shareholders and net profit.



The composition of the company's own capital balance comprises:



Monetary and non-monetary balance sheet items

Balance Sheet Items are divided into:





FOR MONETARY ITEMS OTHER THAN CASH AND SECURITIES ARE ALSO:





All the rest - it's **non-monetary** items. That is, stocks of goods and raw materials are non-cash items. The size of the monetary and non-monetary items in the balance sheet restated for the changes in the exchange rate



Are recorded at the exchange rate at the balance sheet date Are recorded at the exchange rate as of the date appearing in the balance sheet Are recorded at the exchange rate at the date of reassessment

