

**Balance Sheet: Retail/Wholesale**

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(Regular corporation, no preferred stock)

Company Name: *Sample Retailer, Inc.***Balance Sheet\***As of midnight on this date: July 31, 2022

\*The balance sheet is also known as the Statement of Financial Position

**ASSETS****Current assets**

Cash & cash equivalents	\$ 24,500.00	
Temporary investments	40,000.00	
Accounts receivable - net	38,000.00	
Inventory	350,123.00	
Prepaid expenses	11,200.00	
Total current assets	463,823.00	A

Investments (long-term)	10,000.00	B
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**Property, plant & equipment**

Land	12,000.00	
Land improvements	-	
Buildings	102,000.00	
Equipment	25,000.00	
Furniture & fixtures	100,000.00	
Subtotal	239,000.00	
Less : Accum depreciation	(187,500.00)	
Prop, plant & equip - net	51,500.00	C

**Intangible assets**

Goodwill	-	
Trade names	-	
Total intangible assets	-	D

Other assets	2,000.00	E
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TOTAL ASSETS	\$ 527,323.00	A+B+C+D+E
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**LIABILITIES & STOCKHOLDERS' EQUITY****Current liabilities**

Notes payable	\$ 10,000.00	
Accounts payable	119,500.00	
Wages payable	400.00	
Accrued expenses	1,500.00	
Customer deposits	2,000.00	
Total current liabilities	133,400.00	F

**Long-term liabilities**

Notes payable	40,000.00	
Bonds payable	-	
Total long-term liabilities	40,000.00	G

TOTAL LIABILITIES	173,400.00	F+G
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**STOCKHOLDERS' EQUITY**

Common stock	50,000.00	
Retained earnings	304,923.00	
Less : Treasury stock	(1,000.00)	
TOTAL STOCKHOLDERS' EQUITY	353,923.00	H

TOTAL LIAB & STKHRS' EQUITY	\$ 527,323.00	F+G+H
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For a blank form see **Form S2**.Learn more about financial statements at [www.AccountingCoach.com](http://www.AccountingCoach.com).