

# Classified Balance Sheet

As of December 31, 20XX

## Assets

	Current Assets
Cash and Cash Equivalents	45,000
Accounts Receivable	20,000
Inventory	15,000
Prepaid Expenses	5,000
<b>Total Current Assets</b>	<b>85,000</b>
	Non-Current Assets
Property, Plant and Equipment (net)	120,000
Intangible Assets	10,000
Long-Term Investments	15,000
<b>Total Non-Current Assets</b>	<b>145,000</b>
<b>Total Assets</b>	<b>230,000</b>

## Liabilities

	Current Liabilities
Accounts Payable	12,000
Short-Term Loans	8,000
Accrued Expenses	5,000
<b>Total Current Liabilities</b>	<b>25,000</b>
	Non-Current Liabilities
Long-Term Debt	60,000
Deferred Tax Liabilities	7,000
<b>Total Non-Current Liabilities</b>	<b>67,000</b>
<b>Total Liabilities</b>	<b>92,000</b>

## Shareholders' Equity

Common Stock	100,000
Retained Earnings	38,000
<b>Total Equity</b>	<b>138,000</b>
<b>Total Liabilities &amp; Equity</b>	<b>230,000</b>

## Important Notes

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- The classified balance sheet separates assets and liabilities into current and non-current categories for clear financial analysis.
- It is essential for assessing liquidity, solvency, and overall financial position.
- Total assets must equal the sum of total liabilities and shareholders' equity.
- This structure supports accurate profit assessment and aids decision-making for stakeholders.
- Figures shown are for illustration; actual figures should match the company's financial records.