

# Classified Balance Sheet

As of December 31, 20XX

## Assets

|                                     | <b>Current Assets</b>     |
|-------------------------------------|---------------------------|
| 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>             |
|                                     | <b>Non-Current Assets</b> |
| 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

|                                      | <b>Current Liabilities</b>     |
|--------------------------------------|--------------------------------|
| Accounts Payable                     | 12,000                         |
| Short-Term Loans                     | 8,000                          |
| Accrued Expenses                     | 5,000                          |
| <b>Total Current Liabilities</b>     | <b>25,000</b>                  |
|                                      | <b>Non-Current Liabilities</b> |
| 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.