

### 6.2.1 Balance Sheet

Balance Sheet, Statement of Financial Position, Statement of Financial Position and Statement of Financial Position

<b>Assets</b>		
Current assets		
Cash and cash equivalents	100,000	100,000
Accounts receivable	200,000	200,000
Inventory	150,000	150,000
Prepaid expenses	50,000	50,000
Other current assets	100,000	100,000
<b>Total current assets</b>	<b>600,000</b>	<b>600,000</b>
Non-current assets		
Property, plant, and equipment	1,000,000	1,000,000
Intangible assets	200,000	200,000
Other non-current assets	100,000	100,000
<b>Total non-current assets</b>	<b>1,300,000</b>	<b>1,300,000</b>
<b>Total Assets</b>	<b>1,900,000</b>	<b>1,900,000</b>
<b>Liabilities and Equity</b>		
Current liabilities		
Accounts payable	100,000	100,000
Short-term debt	200,000	200,000
Other current liabilities	100,000	100,000
<b>Total current liabilities</b>	<b>400,000</b>	<b>400,000</b>
Non-current liabilities		
Long-term debt	800,000	800,000
Other non-current liabilities	100,000	100,000
<b>Total non-current liabilities</b>	<b>900,000</b>	<b>900,000</b>
<b>Total Liabilities</b>	<b>1,300,000</b>	<b>1,300,000</b>
Equity		
Common stock	100,000	100,000
Retained earnings	500,000	500,000
Other equity	100,000	100,000
<b>Total Equity</b>	<b>700,000</b>	<b>700,000</b>
<b>Total Liabilities and Equity</b>	<b>1,900,000</b>	<b>1,900,000</b>

# Limpopodoe November 2014 Accounting Memorandum

**J Dewey**



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