



Inter American University of Puerto Rico
US Small Business Administration

Balance Sheet

Estado de Situación

Business Name: _____		Date: _____	
ASSETS		LIABILITIES	
Current Assets		Current Liabilities	
Cash	\$ _____	Accounts Payable	\$ _____
Petty Cash	\$ _____	Notes Payable	\$ _____
Accounts Receivable	\$ _____	Interest Payable	\$ _____
Inventory	\$ _____	Taxes Payable	
Short-Term Investments	\$ _____	Federal Income Tax	\$ _____
Prepaid Expenses	\$ _____	Self-Employment Tax	\$ _____
		State Income Tax	\$ _____
		Sales Tax Accrual	\$ _____
		Property Tax	\$ _____
		Payroll Accrual	\$ _____
		Long-Term Investments	
		Notes Payable	\$ _____
Long-Term Investments	\$ _____	TOTAL LIABILITIES	\$ _____
Fixed Assests		NET WORTH (EQUITY)	
Land (valued at cost)	\$ _____	Proprietorship	\$ _____
Buildings	\$ _____	or	
1. Cost	_____	Partnership	
2. Less Acc. Depr..	_____	_____ % Equity	\$ _____
Improvements	\$ _____	_____ % Equity	\$ _____
1. Cost	_____		
2. Less Acc. Depr..	_____	or	
Equipment	\$ _____	Corporation	
1. Cost	_____	Capital Stock	\$ _____
2. Less Acc. Depr..	_____	Surplus Paid In	\$ _____
Furniture	\$ _____	Retained Earnings	\$ _____
1. Cost	_____		
2. Less Acc. Depr..	_____		
Autos/Vehicles	\$ _____		
1. Cost	_____		
2. Less Acc. Depr..	_____		
Other Assets			
1.	\$ _____		
2.	\$ _____		
TOTAL ASSETS	\$ _____	TOTAL NET WORTH	\$ _____
		Assets - Liabilities = Net Worth and Liabilities + Equity = Total Assets	