

ABC AGENCY

**Example: Balance Sheet/ Statement of Financial Position
as of August 31, 2016**

ASSETS						
Current Assets						
	Operating Cash - SunTrust	9,930				
	Nashville Grant - SunTrust	35,521				
	Payroll Cash - SunTrust	1,767				
	Investment Cash - Pinnacle	114,696				
	Reserve Cash Account	3,632				
	Petty Cash	400				
	Total Operating Cash		165,946			
	MM with Avenue Bank	3,976				
	Total Capital Cash		3,976			
	Nashville Grant Receivable	33,087				
	RMM Receivables	355,588				
	JDP A/R	10,327				
	Allowance for Bad Debts	(22,700)				
	Prepaid Insurance	14,487				
	Total Other Current Assets		390,789			
	Total Current Assets		560,711			
Property and Equipment						
	Building	1,666,231				
	Equipment & Furniture	242,579				
	Accum Depr - Building	(76,348)				
	Accum Depr - Equip & Furniture	(68,688)				
	Total Property and Equipment		1,763,774			
	Total Assets		2,324,485			
LIABILITIES AND CAPITAL						
Current Liabilities						
	Accrued Vacation	32,621				
	Annual Dues Payable	20,977				
	Unearned RSVP Revenue	15,161				
	Unearned Nashville Income	195,177				
	United Way Payable	208				
	Note Payable	68,700				
	Total Current Liabilities		332,844			
Net Assets, as restated						
	Unrestricted - Prior Years	2,321,829				
	Net Income	(330,192)				
	Total Net Assets		1,991,637			
	Total Liabilities & Net Assets		2,324,481			

