

## BALANCE SHEET CHEAT SHEET

### All Services to All People of Minnesota, Inc. Balance Sheet December 31, 2009

Assets	Unrestricted	Temporarily Restricted	Total 2009
Cash in checking	\$ 65,570		65,570
Savings	57,800	40,000	97,800
Investments	26,000		26,000
Accounts Receivable	51,130		51,130
Gov't Grants & Contracts Receivable	39,000		39,000
Grants Receivable	—	40,000	40,000
Pledges Receivable	17,000		17,000
Subtotal Current Assets	256,500	80,000	336,500
Prepaid Expense	2,200		2,200
Long Term Pledges Receivable	10,000		10,000
Land	20,000		20,000
Building	609,386		609,386
Furniture & Equipment	177,300		177,300
Computer equipment	39,110		39,110
Accumulated Depreciation	(181,590)		(181,590)
Subtotal Long Term Assets	676,406	—	676,406
Total assets	\$ 932,906	80,000	1,012,906
<b>Liabilities</b>			
Accounts payable	\$ 49,055		49,055
Payroll Taxes Payable	6,024		6,024
Deferred revenue	5,500		5,500
Accrued Vacation	26,720		26,720
Note (loan) Payable	80,000		80,000
Current Portion Long Term Debt	29,904		29,904
Subtotal Current Liabilities	197,203	—	197,203
Mortgage Loan Payable	482,662		482,662
Less: Current Portion Subtotal Long Term Liabilities	(29,904)		(29,904)
Subtotal Long Term Liabilities	452,758	—	452,758
Total liabilities	649,961	—	649,961
<b>Net Assets</b>			
Net Assets beginning of year	255,721	20,000	275,721
Change in Net Assets	27,224	60,000	87,224
Net Assets	282,945	80,000	362,945
Total liabilities & net assets	\$ 932,906	80,000	1,012,906

#### Days Cash on Hand:

Total Available Cash / (Annual Cash Disbursements / 365)  
ASAPM:  $(\$65,570 + \$57,800 + \$26,000) / (\$878,325 * / 365)$   
= 62 Days Cash

#### Working Capital Ratio:

(Unrestricted Net Assets – Net Fixed Assets) / (Annual Cash Disbursements / 365)  
ASAPM:  $(\$282,945 - (\$20,000 + 609,386 + 177,300 + 39,110 - 181,590 - 482,662)) / (\$878,325 * / 365)$   
= 42 Days Working Capital

#### Current Ratio:

Current Assets / Current Liabilities  
ASAPM:  $\$256,500 / \$197,203 = 1.3$

#### Debt to Equity Ratio:

Total Liabilities / Total Unrestricted Net Assets  
ASAPM:  $\$649,961 / \$282,945 = 2.3$

#### Change in Unrestricted Net Assets:

Also called net income, profit/loss, surplus/deficit  
ASAPM: \$27,224 surplus

#### Temporarily Restricted Assets:

Do we have assets obligated for use in a future period?

\*Annual Cash Disbursements (\$878,325) can be found using information from the Income Statement