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# COMPARATIVE BALANCE SHEET

| BUSINESS NAME | CURRENT YEAR ENDING | PRIOR YEAR ENDING | PREPARED BY |
|---|---|---|---|
| | | | |

## Assets

| | Current year | Prior year | $ change | % change |
|---|---|---|---|---|
| **Current assets** | | | | |
| Cash and cash equivalents | | | | |
| Accounts receivable (net) | | | | |
| Inventory | | | | |
| Prepaid expenses and other | | | | |
| **Fixed and other assets** | | | | |
| Property and equipment, at cost | | | | |
| Less accumulated depreciation | | | | |
| Other long-term assets | | | | |
| **TOTAL ASSETS** | | | | |

## Liabilities and equity

| | Current year | Prior year | $ change | % change |
|---|---|---|---|---|
| **Current liabilities** | | | | |
| Accounts payable | | | | |
| Credit cards and lines of credit | | | | |
| Accrued expenses, payroll and taxes | | | | |
| Current portion of long-term debt | | | | |
| **Long-term liabilities** | | | | |
| Long-term loans (less current portion) | | | | |
| Loans from owners or shareholders | | | | |
| **Equity** | | | | |
| Owner's capital or paid-in capital | | | | |
| Retained earnings | | | | |
| **TOTAL LIABILITIES AND EQUITY** | | | | |

## Balance check (each year should show 0.00)

| Check | Current year | Prior year | Result |
|---|---|---|---|
| **Total assets minus liabilities and equity** | | | |

| | |
|---|---|
| Current ratio, current year | |
| Current ratio, prior year | |
| Debt to equity, current year | |
| Debt to equity, prior year | |

NOTES (CHANGES IN ACCOUNTING, BIG PURCHASES, NEW LOANS)