

Paul's Guitar Shop, Inc.
Statement of Financial Position
December 31, 2015

Assets

Current Assets	
Cash	32,800
Inventory	<u>39,800</u>
Total Current Assets	72,600
Fixed Assets	
Leasehold Improvements	100,000
Accumulated Depreciation	<u>(2,000)</u>
Total Fixed Assets	<u>98,000</u>
Other Assets	
Trademarks	20,000
Accumulated Amortization	<u>(8,000)</u>
Total Other Assets	<u>12,000</u>
Total Assets	182,600

Liabilities

Current Liabilities	
Accounts Payable	49,000
Accrued Expenses	<u>1,000</u>
Total Current Liabilities	50,000
Long-term Liabilities	<u>25,000</u>
Total Liabilities	75,000

Owner's Equity

Owner's Equity	
Common Stock	20,000
Retained Earnings	<u>87,600</u>
Total Owner's Equity	<u>107,600</u>
Total Liabilities and Owner's Equity	182,600

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