

Full Rest Balance Sheet Example

	<u>Dec 31, 04</u>
ASSETS	
Current Assets	
Checking/Savings	
01 BW Sweep Account	46,083.49
02 BW Operating Account	-111,024.10
03 BW Payroll Account	310.86
1002 Cash on Hand	13,533.37
1006 Citi IMMA	11,796.86
1008 Operating Acct	-42,528.94
1009 Payroll	2,158.05
Total Checking/Savings	<u>-79,670.41</u>
Accounts Receivable	
1111 Accounts Receivable	71,501.74
Total Accounts Receivable	<u>71,501.74</u>
Other Current Assets	
1000 Accounts Receivable	
1100 Diners	896.85
1101 Amex Rec	35,247.24
1102 Visa Rec	25,050.23
1103 Discover Rec	5,387.86
1106 Due From Company2	57,018.25
1107 Due from Company 3	29,237.00
Due From Company 4	5,000.00
Total 1000 Accounts Receivable	<u>157,837.43</u>
1400 Food Inventory	13,470.00
1500 Liquor Inventory	4,251.00
1501 Wine Inventory	234,682.00
1502 Beer Inventory	565.00
1503 Non-Alcoholic Inventory	806.00
1601 Product Inventory	27,647.50
Total Other Current Assets	<u>439,258.93</u>
Total Current Assets	431,090.26
Fixed Assets	
2000 Leasehold Improvements	80,860.07
2002 Machine & Equipment	13,710.22
2003 Furniture & Fixtures	9,395.00
2005 Kitchen Machinery	34,678.62
2007 CHina	12,372.72

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2100 Acc Depreciation	-68,793.00
Total Fixed Assets	82,223.63
Other Assets	
2200 Security Deposits	23,450.00
Total Other Assets	23,450.00
TOTAL ASSETS	536,763.89
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	169,245.42
Total Accounts Payable	169,245.42
Other Current Liabilities	
3300 Sales Tax Payable	31,505.23
3301 Use Tax	321.12
3501 Accrued Expense Payable	13,000.00
3707 Due To Union	726.00
3710 Union 401(k)	228.43
401(k)	1,187.08
Inter-Company Transactions Company 5	
Inter-Company Transactions Company 6	-151,444.00
Total Inter-Company Transactions	-151,444.00
Total Other Current Liabilities	-104,476.14
Total Current Liabilities	64,769.28
Total Liabilities	64,769.28
Equity	
4000 Paid In Capital	88,979.92
4100 Distribution To Partner 1	-918,000.00
4101 Distributions Partner 2	-306,000.00
4102 Distributions to Partner 3	-306,000.00
Members Capital	427,329.11
Retained Earnings	521,126.82
Net Income	964,558.76
Total Equity	471,994.61
TOTAL LIABILITIES & EQUITY	536,763.89