

Sample Operating Company**Balance Sheet**
January 31, 2009**Assets****Current Assets**

Checking - Operating	2,318,916.75	
Inventory	-6,885.00	
Accounts Receivable	5,976.56	
Owner Deficits Receivable	-4,620.68	
Expense Clearing	99,829.08	
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Total Current Assets		2,413,216.71
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Total Assets		2,413,216.71

Liabilities & Equity**Current Liabilities**

Accounts Payable	4,002.68	
Minimum and Legal Suspense	77,805.78	
Sales Taxes Payable	364.68	
Severance Taxes Payable	4,166.70	
Fixed Exp Payable	200.00	
Revenue Clearing	-57,393.88	
Payroll - FICA	7,737.60	
Payroll - Medicare	1,809.60	
Payroll - State WH	1,577.72	
Payroll - Local WH	624.00	
Payroll - FUTA	13.12	
Payroll - SUTA	-13.12	
Child Support	6,300.00	
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Total Current Liabilities		47,194.88

Equity

Retained Earnings	325,054.50	
Current Earnings	1,939.05	
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Total Equity		326,993.55
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Total Liabilities & Equity		374,188.43