

	Beginning Period Balance	Current Period Balance	Change
Assets			
Cash/Checking	7,445	9,153	1,708
Cash/Savings	15,250	10,975	-4,275
Accounts Receivable	1,425	2,850	1,425
Pledges Receivable	8,750	7,250	-1,500
Prepaid Expenses	3,580	2,575	-1,005
Land, Buildings, Equipment (Net)	143	143	0
Total Assets	36,593	32,946	-3,647
Liabilities			
Accounts Payable	32,540	32,365	-175
Payroll Liabilities	21,570	21,570	0
Deferred Income	2,575	2,575	0
Line of Credit	47,505	42,510	-4,995
Capital Campaign Loan	95	95	0
Total Liabilities	104,285	99,115	-5,170
Fund Balance			
Net Assets			
Unrestricted Net Assets	-62,170	-62,170	0
Temporarily Restricted Net Assets	15,250	10,975	-4,275
Revenue Over/(Under) Expenses	27	33	6
Total Fund Balance	-46,893	-51,162	-4,269
Total Liabilities & Fund Balance	57,392	47,953	-9,439

Why this Balance Sheet Format?

A balance sheet represents a snapshot in time of your organization's net worth. Because it's just a snapshot, providing a comparison can help give perspective. You might compare the previous month, quarter, or even year depending on the timing, context, and message.

Most software will also allow you to simplify the balance sheet. While management and your finance committee should regularly view the balance sheet's full detail, a limited detail balance sheet like this one would be appropriate for most board meetings.