**Balance Sheet Instructions**

**Please use Excel and do not adjust formatting.** (e.g.: font size or type, cell format, borders, page layout scale 75%.)

**DO NOT convert to pdf format.**

1. Insert the name of your organization in the first line of the heading. Insert the date that reflects the figures you will enter (e.g. December 31, 2014). Please use your most recent figures.

**2.** Enter figures for the Asset categories listed: Current Assets, Fixed Assets and Other Assets. For each line, make sure the three asset categories total correctly (check the pre-inserted formulas).

**3**. Verify the total amount for Total Assets (check pre-inserted formula).

**4.** Enter figures for the Liability categories listed: Current Liabilities and Long Term Liabilities. Make sure each category totals correctly (check pre-inserted formulas).

**5.** The total Fund Balance should calculate as total Assets minus Total Liabilities. Subtract the sum of the two Liability categories from the sum of the three Asset categories. This will give you the total fund balance**. Total Fund Balance must be broken out between Unrestricted, Temporarily Restricted, or Permanently Restricted amounts.**

**6**. Check that the amount for Total Liabilities and Fund Balances **equals** Total Assets.

**7.** Verify that Fixed Assets are proportionate to Total Assets. If Fixed Assets are high, explain in a footnote.

**8.** Verify that Long Term Liabilitiesare proportionate to Total Liabilities. If Long Term Liabilities are high, explain in a footnote.

**9.** Delete “Notes” foot note if you have no footnotes or comments.