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Capital stock sold balance sheet

Assets	2015
Current assets	
Cash and cash equivalents	2,489
Receivables, net	25,990
Inventory	14,631
Prepaid expenses and other current assets	1,144
Other current assets	1,682
Total current assets	45,936
Investments, advances and long-term receivables	49,627
Property, plant and equipment, net	288,213
Other non-current assets	1,022
Total assets	384,808
Liabilities	
Current liabilities	
Accounts payable and accrued liabilities	19,413
Income taxes payable	2,224
Deferred income taxes	4,224
Long-term debt	25,444
Other non-current liabilities	2,744
Defined pension and other benefits	27,644
Long-term obligations to equity investors	4,422
Other long-term obligations	18,722
Total liabilities	125,813
Equity	
Common stock without par value	12,244
Common stock with par value	18,722
Accumulated other comprehensive income	(18,722)
Retained earnings	183,570
Total equity	259,000

EVA – Invested Capital on Balance Sheet

Invested capital is equivalent to total assets (or total liability and equity) less non-interest bearing current liabilities (NIBCL).

- Invested capital is the total cash based investment
- NIBCL is "free money" debt, representing money that the company owes and must pay within one year and does not require interest payments
- Examples of NIBCL:
 - Accounts payable
 - Unpaid taxes due by the end of the year
- In the example, Invested Capital:
 - \$172,200 - \$27,100 = \$145,100

Example

Assets	
Cash	\$ 4,200
Securities	\$ 2,800
Accounts Receivable	\$ 16,000
Inventory	\$ 49,000
Prepaid Expenses	\$ 1,600
Other Current Assets	\$ 3,300
Total Current Assets	\$ 77,500
Long Term Investments	\$ 8,700
Property, Plant & Equipment	\$ 76,000
Intangible Assets	\$ 30,000
Total Assets	\$ 172,200
Liabilities	
Short Term Debt	\$ 5,000
Accounts Payable	\$ 19,800
Taxes Payable	\$ 1,000
Other Payables	\$ 6,300
Total Current Liabilities	\$ 32,100
Long Term Debt	\$ 50,000
Total Liabilities	\$ 82,100
Equity	
Capital Stock	\$ 70,000
Additional Paid in Capital	\$ 3,700
Retained Earnings	\$ 16,400
Total Equity	\$ 90,100
Total Debt & Equity	\$ 172,200

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Balance Sheet Highlights

(dollars in thousands)

Working Capital and Adjusted Working Capital

	December 25, 2016	June 26, 2016	December 27, 2015
Cash and cash equivalents	\$ 28,490	\$ 16,648	\$ 19,417
Receivables, net	78,954	83,422	78,149
Inventory	16,574	103,532	108,875
Other current assets	16,574	8,282	7,762
Accounts payable	(38,620)	(41,593)	(36,459)
Accrued expenses	(11,876)	(18,474)	(11,254)
Other current liabilities	(15,859)	(15,241)	(15,722)
Working Capital	164,125	136,584	150,889
Less Cash and cash equivalents	(28,490)	(16,648)	(19,417)
Less Other current assets	(16,574)	(8,282)	(7,762)
Less Other current liabilities	(16,859)	(15,241)	(15,722)
Adjusted Working Capital	\$ 102,202	\$ 96,413	\$ 107,988
As a % of Quarterly Annualized Net Sales	21.0%	19.4%	22.3%

Net Debt and Total Liquidity

	December 25, 2016	June 26, 2016	December 27, 2015
ABL Revolver	\$ 8,600	\$ 8,200	\$ 18,200
ABL Term Loan	100,000	90,250	95,000
Other debt	25,411	25,582	25,587
Total Debt	\$ 134,011	\$ 124,032	\$ 138,787
Cash and cash equivalents	28,490	16,648	19,417
Net Debt	\$ 105,521	\$ 107,384	\$ 119,370
Cash and cash equivalents	\$ 28,490	\$ 16,648	\$ 19,417
Receivables, net	78,954	83,422	78,149
Total Liquidity	\$ 107,444	\$ 100,070	\$ 97,566

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ASSETS	LIABILITIES
CURRENT ASSETS	CURRENT LIABILITIES
Cash and cash equivalents	Accounts payable and accrued liabilities
Receivables, net	Income taxes payable
Inventory	Deferred income taxes
Prepaid expenses and other current assets	Long-term debt
Other current assets	Other non-current liabilities
Total current assets	Total current liabilities
OTHER ASSETS	OTHER LIABILITIES
Investments, advances and long-term receivables	Long-term debt
Property, plant and equipment, net	Other non-current liabilities
Other non-current assets	Other non-current liabilities
Total assets	Total other liabilities
	Total liabilities
	EQUITY
	Common stock without par value
	Common stock with par value
	Accumulated other comprehensive income
	Retained earnings
	Total equity
Total assets	Total liabilities and equity

Balance Sheet (Shareholders' Equity)

December 31, 2015

1	Contributed Capital:		
2	Preferred stock, 6%, \$100 par	\$200,000.00	
3	Additional paid-in capital on preferred stock	12,000.00	\$212,000.00
4	Common stock, \$5 par	\$150,000.00	
5	Additional paid-in capital on common stock	240,000.00	390,000.00
6	Total contributed capital		\$602,000.00
7	Retained earnings		627,000.00
8	Accumulated other comprehensive income (loss):		
9	Unrealized decrease in value of available-for-sale securities		(41,000.00)
10	Total contributed capital, retained earnings, and accumulated other comprehensive income		\$1,188,000.00
11	Less: Treasury stock (1,000 shares of common stock at cost, acquired on 2/3/2015)		(20,000.00)
12	Total Shareholders' Equity		\$1,168,000.00

Capital stock on balance sheet.

Par value gives no clue as to the stock's market value. To illustrate, assume that the DeWitt Corporation, which is authorized to issue 10,000 shares of common stock without par value, assigns a stated value of \$20 per share to its stock. New corporations can issue shares at prices well in excess of par value or for less than par value if state laws permit. To illustrate, assume that the owners of a tract of land decided to incorporate in exchange for 1,000 shares of \$12 par value common stock. The land had a market value of \$14,000. DeWitt carries the \$30,000 received over and above the stated value of \$200,000 permanently as paid-in capital because it is a part of the capital originally contributed by the stockholders. The entry to record this transaction is: Cash (10,000 shares x \$23 per share) Debit 230,000 Credit Common Stock, \$20 stated value (10,000 shares x \$20 stated value per share) 200,000 Paid-In Capital in Excess of Stated Value—Common (230,000 cash - 200,000 stated) 30,000 To record issuance of 10,000 shares of stock for cash. In some states, the entire amount received for shares without par or stated value is the amount of legal capital. Shares with a par value of \$5 have traded (sold) in the market for more than \$600, and many \$100 par value preferred stocks have traded for considerably less than par. The legal capital in this example would then be equal to \$250,000. Since the company may issue shares at different times and at differing amounts, its credits to the capital stock account are not uniform amounts per share. The corporation's charter determines the par value printed on the stock certificates issued. As another example, assume a firm issues 100 shares of preferred stock with a par value of \$40 per share in exchange for legal services received in organizing as a corporation. The attorney previously agreed to a price of \$5,000 for these legal services but decided to accept stock in lieu of cash. Par value gives the accountant a constant amount at which to record capital stock issuances in the capital stock accounts. The paid-in capital section of the balance sheet appears as follows: Paid-in capital: Common stock—par value, \$20; 10,000 shares authorized, issued and outstanding \$200,000 Paid-in capital in excess of par value—common 20,000 Total paid-in capital \$220,000 When it issues no-par stock with a stated value, a company carries the shares in the capital stock account at the stated value. However, the legal capital of the DeWitt Corporation is \$200,000. Thus, paid-in capital in excess of par (or stated) value represents capital contributed to a corporation in addition to that assigned to the shares issued and recorded in capital stock accounts. Accountants generally record the transaction at the fair value of (1) the property or services received or (2) the stock issued, whichever is more clearly evident. Any amounts received in excess of the stated value per share represent a part of the paid-in capital of the corporation and the company credits them to Paid-In Capital in Excess of Stated Value. To illustrate the issuance of stock for cash, assume a company issues 10,000 shares of \$20 par value common stock at \$22 per share. DeWitt issues the 10,000 shares for cash at \$23 per share. The accountant credits the excess over par value (\$20,000) to Paid-In Capital in Excess of Stated Value contributed by the stockholders. The required entry is: Land (use market value) Debit 230,000 Credit Common Stock, \$12 par (1,000 shares x \$12 par) 12,000 Paid-In Capital in Excess of Par Value—Common (14,000 market value - 12,000 par) 2,000 To record the receipt of land for capital stock. Par value is not even a reliable indicator of the price at which shares can be issued. In this example, the correct entry is: Organization Costs (use agreed upon price) Debit 5,000 Credit Preferred Stock, \$40 par (100 shares x \$40 par) 4,000 Paid-In Capital in Excess of Par Value—Preferred (5,000 price - 4,000 par) 1,000 To record the receipt of legal services for capital stock. For instance, consider the DeWitt Corporation's issuance of 10,000 shares of no-par stock for \$250,000. This contrasts with issuing par value shares or shares with a stated value. The actual capital contributed by stockholders is \$250,000. Par value may be any amount—1 cent, 10 cents, 16 cents, \$1, \$5, or \$100. The following entry records the issuance: Cash (10,000 shares x \$22 per share) Debit 220,000 Credit Common Stock, \$20 par (10,000 shares x \$20 par per share) 200,000 Paid-In Capital in Excess of Par Value—Common (220,000 cash - 200,000 par) 20,000 To record the issuance of 10,000 shares of stock for cash. As stated earlier, the total par value of all issued shares is generally the legal capital of the corporation. As you saw in the video, stock can be issued for cash or for other assets. When issuing capital stock for property or services, companies must determine the dollar amount of the exchange. The legal capital of a corporation issuing no-par shares with a stated value is usually equal to the total stated value of the shares issued. Notice that the credit to the Common Stock account is the par value times the number of shares issued. If no stated value had been assigned, the entry would have been as follows: Cash Debit 250,000 Credit Common Stock, no par 250,000 To record issuance of 10,000 shares for cash. Each share of common or preferred capital stock either has a par value or lacks one. A corporation that issues no-par stock without a stated value credits the entire amount received to the capital stock account. To record the issue of common (or preferred) stock, you will: Debit Cash or other item received (shares issued x price paid per share) or market value of item received Credit Common (or Preferred) Stock (shares issued x PAR value) Credit Paid in capital in excess of par value, common (or preferred) stock (difference between value received and par value of stock) Keep in mind your journal entry must always balance (total debits must equal total credits). What happens if we don't have a par value? Watch this video to demonstrate par and no-par value transactions. Notice how the accounting is the same for common and preferred stock. After the video, we will look at some more examples. Low par values of \$10 or less are common in our economy.

29/7/2021 - When you are thinking about buying stocks in a company, you will want to look at its balance sheet. When you are looking over a balance sheet, you will run across an entry under the shareholders' equity section called treasury stock. The dollar amount of treasury stock shown on the balance sheet refers to the cost of the shares a firm has issued and then taken back at ... Reading a Balance Sheet. Reading and understanding the balance sheet of the company includes consideration of the accounting equation which states that the sum of the total liabilities and the owner's capital is equal to the company's total assets, knowing different types of assets, shareholders equity and liabilities of the company and analyzing the balance sheet using ratios. Stockholders Equity (also known as Shareholders Equity) is an account on a company's balance sheet. The balance sheet is one of the three fundamental financial statements. The financial statements are key to both financial modeling and accounting, that consists of share capital plus retained earnings. Balance sheet substantiation is a key control process in the SOX 404 top-down risk assessment. Sample. The following balance sheet is a very brief example prepared in accordance with IFRS. It does not show all possible kinds of assets, liabilities and ... Balance sheet ratio indicates relationship between two items of balance sheet or analysis of balance sheet items to interpret company's results on quantitative basis and following balance sheet ratios are financial ratio which include debt to equity ratio, liquidity ratios which include cash ratio, current ratio, quick ratio and efficiency ratios which include account receivable ... Definition of Banks Balance Sheet. A

banks Balance Sheet can be defined as a part of a bank's financial statements which represent the financial position, i.e., financial health of a banking entity at a certain point of time, usually at the end of the accounting period (quarterly, annually as per applicable regulations) prepared strictly in compliance with the applicable banking rules and ...
21/10/2021 - The concept of negative working capital on a company's balance sheet might seem strange, but it's something you run into many times as an investor, especially when analyzing certain sectors and industries.Negative working capital does not necessarily indicate a problem with the company and, in some cases, can actually be a good thing.. Here's how it w

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