

Assets	2014	2013
<b>Current Assets</b>		
Cash	11,874	
Accounts receivable		
Inventory		
Prepaid expenses		
Short-term investments		
	<i>Total current assets</i>	11,874
<b>Fixed (Long-Term) Assets</b>		
Long-term investments	1,208	
Property, plant, and equipment	15,340	
(Less accumulated depreciation)	(2,200)	
Intangible assets		
	<i>Total fixed assets</i>	14,348
<b>Other Assets</b>		
Deferred income tax		
Other		
	<i>Total Other Assets</i>	-
<b>Total Assets</b>	<b>26,222</b>	-
<b>Liabilities and Owner's Equity</b>		
<b>Current Liabilities</b>		
Accounts payable	8,060	
Short-term loans		
Income taxes payable	3,145	
Accrued salaries and wages		
Unearned revenue		
Current portion of long-term debt		
	<i>Total current liabilities</i>	11,205
<b>Long-Term Liabilities</b>		
Long-term debt	3,450	
Deferred income tax		
Other		
	<i>Total long-term liabilities</i>	3,450
<b>Owner's Equity</b>		
Owner's investment	7,178	
Retained earnings	4,389	
Other		
	<i>Total owner's equity</i>	11,567
<b>Total Liabilities and Owner's Equity</b>	<b>26,222</b>	-

**Common Financial Ratios**

<b>Debt Ratio</b> (Total Liabilities / Total Assets)	0.56
<b>Current Ratio</b> (Current Assets / Current Liabilities)	1.06
<b>Working Capital</b> (Current Assets - Current Liabilities)	669
<b>Assets-to-Equity Ratio</b> (Total Assets / Owner's Equity)	2.27
<b>Debt-to-Equity Ratio</b> (Total Liabilities / Owner's Equity)	1.27