

	A	B	C	D	E	F
1	RoundCY					
2	1					
3	RoundPY					
4	0					
5						
6						
7	FS					
8	ACCT					
9	Number	ASSETS		\$		\$
				Mar 31/05		Mar31/04
10	1CA1010	Cash on Hand		=ROUND(VLOOKUP(\$A10,'Simply More Report Data.xls'!Database,5,FALSE),0)		=ROUND(VLOOKUP(\$A10,'Simply More Report Data.xls'!Database,9,FALSE),0)
11	1CA1080	Credit Cards Receivable		=ROUND(VLOOKUP(\$A11,'Simply More Report Data.xls'!Database,5,FALSE),0)		=ROUND(VLOOKUP(\$A11,'Simply More Report Data.xls'!Database,9,FALSE),0)
12	1CA1100	Investments		=ROUND(VLOOKUP(\$A12,'Simply More Report Data.xls'!Database,5,FALSE),0)		=ROUND(VLOOKUP(\$A12,'Simply More Report Data.xls'!Database,9,FALSE),0)
13	1CA1200	Accounts Receivable		=ROUND(VLOOKUP(\$A13,'Simply More Report Data.xls'!Database,5,FALSE),0)		=ROUND(VLOOKUP(\$A13,'Simply More Report Data.xls'!Database,9,FALSE),0)
14	1CA1500	Inventory for Resale		=ROUND(VLOOKUP(\$A14,'Simply More Report Data.xls'!Database,5,FALSE),0)		=ROUND(VLOOKUP(\$A14,'Simply More Report Data.xls'!Database,9,FALSE),0)
15	1CA1300	Prepaid Expenses and Other Current Assets		=ROUND(VLOOKUP(\$A15,'Simply More Report Data.xls'!Database,5,FALSE),0)		=ROUND(VLOOKUP(\$A15,'Simply More Report Data.xls'!Database,9,FALSE),0)
16				=SUM(D9:D15)		=SUM(F9:F15)
17						
18		Capital Assets				
19	1FA1700	Cost		=ROUND(VLOOKUP(\$A19,'Simply More Report Data.xls'!Database,5,FALSE),0)		=ROUND(VLOOKUP(\$A19,'Simply More Report Data.xls'!Database,9,FALSE),0)
20	1FA1720	Less: Accumulated Amortization		=ROUND(VLOOKUP(\$A20,'Simply More Report Data.xls'!Database,5,FALSE),0)		=ROUND(VLOOKUP(\$A20,'Simply More Report Data.xls'!Database,9,FALSE),0)
21				=D19+D20		=F19+F20
22						
23	1OA1910	Other Assets		=ROUND(VLOOKUP(\$A23,'Simply More Report Data.xls'!Database,5,FALSE),0)		=ROUND(VLOOKUP(\$A23,'Simply More Report Data.xls'!Database,9,FALSE),0)
24						
25				=D16+D21+D23		=F16+F21+F23
26						
27		LIABILITIES				
28		Current Liabilities				
29	2CL2100	Bank Advances		=ROUND((VLOOKUP(\$A29,'Simply More Report Data.xls'!Database,5,FALSE)*-1),0)		=ROUND((VLOOKUP(\$A29,'Simply More Report Data.xls'!Database,9,FALSE)*-1),0)
30	2CL2200	Accounts Payable		=ROUND((VLOOKUP(\$A30,'Simply More Report Data.xls'!Database,5,FALSE)*-1,0)+RoundCY		=ROUND((VLOOKUP(\$A30,'Simply More Report Data.xls'!Database,9,FALSE)*-1,0)+RoundPY
31	2CL2300	Credit Cards Payable		=ROUND((VLOOKUP(\$A31,'Simply More Report Data.xls'!Database,5,FALSE)*-1),0)		=ROUND((VLOOKUP(\$A31,'Simply More Report Data.xls'!Database,9,FALSE)*-1),0)
32	2CL2400	Wages, Benefits and Withholdings Payable		=ROUND((VLOOKUP(\$A32,'Simply More Report Data.xls'!Database,5,FALSE)*-1),0)		=ROUND((VLOOKUP(\$A32,'Simply More Report Data.xls'!Database,9,FALSE)*-1),0)
33	2CL2500	Corporate Income Taxes Payable		=ROUND((VLOOKUP(\$A33,'Simply More Report Data.xls'!Database,5,FALSE)*-1),0)		=ROUND((VLOOKUP(\$A33,'Simply More Report Data.xls'!Database,9,FALSE)*-1),0)
34	2CL2600	Sales Taxes Payable		=ROUND((VLOOKUP(\$A34,'Simply More Report Data.xls'!Database,5,FALSE)*-1),0)		=ROUND((VLOOKUP(\$A34,'Simply More Report Data.xls'!Database,9,FALSE)*-1),0)
35	2CL2700	Deposits and Other Current Liabilities		=ROUND((VLOOKUP(\$A35,'Simply More Report Data.xls'!Database,5,FALSE)*-1),0)		=ROUND((VLOOKUP(\$A35,'Simply More Report Data.xls'!Database,9,FALSE)*-1),0)
36	2CL2800	Current Portion Long Term Debt		=ROUND((VLOOKUP(\$A36,'Simply More Report Data.xls'!Database,5,FALSE)*-1),0)		=ROUND((VLOOKUP(\$A36,'Simply More Report Data.xls'!Database,9,FALSE)*-1),0)
37				=SUM(D29:D36)		=SUM(F29:F36)
38						
39	2LL2600	Long Term Debt		=ROUND((VLOOKUP(\$A39,'Simply More Report Data.xls'!Database,5,FALSE)*-1),0)		=ROUND((VLOOKUP(\$A39,'Simply More Report Data.xls'!Database,9,FALSE)*-1),0)
40				=D37+D39		=F37+F39
41						
42		EQUITY				
43	3CS3300	Share Capital		=ROUND((VLOOKUP(\$A43,'Simply More Report Data.xls'!Database,5,FALSE)*-1),0)		=ROUND((VLOOKUP(\$A43,'Simply More Report Data.xls'!Database,9,FALSE)*-1),0)
44						
45		Retained Earnings				
46	3RE3500	Opening Retained Earnings		=ROUND((VLOOKUP(\$A46,'Simply More Report Data.xls'!Database,5,FALSE)*-1),0)		=ROUND((VLOOKUP(\$A46,'Simply More Report Data.xls'!Database,9,FALSE)*-1),0)
47		Current Earnings		=IncomeStatement!D25		=IncomeStatement!F25
48		Closing Retained Earnings		=D46+D47		=F46+F47
49						
50				=D43+D48		=F43+F48
51						
52				=D40+D50		=F40+F50

UNIVERSAL CONSTRUCTION
BALANCE SHEET
AS AT MARCH 31, 2015