Initially founded as a consulting business in 1984, Hummingbird quickly evolved into dominant player in the connectivity market. To keep pace with increased demand and competition within the industry the company is expanding its activities since last year.

One of the newly appointed management trainee, Miss Lily is preparing a note on the utilization of funds of the company in year 2011-12 as compared to that in year 2010-11. The balance sheet of the company is not available to the management trainee due to some policy matters of the company. However, she gathers information regarding some ratios of the company.

**Year 2010-11 2011-12**

Current ratio 2.3 1.6

Liquid ratio 1.4 0.7

Fixed asset to Proprietary funds 0.75 0.85

Bank OD 120,000 160,000

Working capital 325,000 360,000

There were no term loans or intangible assets of the company.

From the above information, prepare a comparative balance sheet for the years 2010-11 and 2011-12.