

**Write-Up Sample Client**  
**Account Groupings - Grouped by Type**

	12/31/16 Unadjusted Bal	Adjusting JE Adjustments	12/31/16 Adjusted Bal
<b>Account Classification</b>			
<b>CA</b>			
<b>Current Assets</b>			
<b>CA, CASH Cash and Equivalents</b>			
101 - Checking - General	17,872.02		17,872.02
108 - Checking - Payroll	10,373.62		10,373.62
109 - Petty Cash	1,000.00		1,000.00
110 - Cash - Savings	283,162.41		283,162.41
<b>Totals for Cash and Equivalents</b>	<u>312,408.05</u>	<u>0.00</u>	<u>312,408.05</u>
<b>CA, MS Marketable Securities</b>			
115 - Marketable Securities	5,000.00		5,000.00
<b>Totals for Marketable Securities</b>	<u>5,000.00</u>	<u>0.00</u>	<u>5,000.00</u>
<b>CA, AR Accounts Receivable</b>			
120 - Billed Receivables	46,973.00		46,973.00
121 - Unbilled Receivables	31,013.06		31,013.06
122 - Unbilled Expenses Receivable	4,960.05		4,960.05
<b>Totals for Accounts Receivable</b>	<u>82,946.11</u>	<u>0.00</u>	<u>82,946.11</u>
<b>CA, PE Prepaid Expenses</b>			
140 - Deposits & Prepaid Expenses	4,500.00		4,500.00
<b>Totals for Prepaid Expenses</b>	<u>4,500.00</u>	<u>0.00</u>	<u>4,500.00</u>
<b>CA</b>	<u>404,854.16</u>	<u>0.00</u>	<u>404,854.16</u>
<b>NPE Net Property and Equipment</b>			
<b>NPE, PE Property and Equipment</b>			
150 - Leasehold Improvements	28,000.00		28,000.00
151 - Furniture & Fixtures	4,881.97		4,881.97
152 - Office Equipment	60,461.01		60,461.01
153 - Software	6,995.00		6,995.00
<b>Totals for Property and Equipment</b>	<u>100,337.98</u>	<u>0.00</u>	<u>100,337.98</u>
<b>NPE, AD Accumulated Depreciation</b>			
160 - Accumulated Depreciation - Leasehold Improvements	(10,900.00)		(10,900.00)
161 - Accumulated Depreciation - Furniture & Fixtures	(3,015.42)		(3,501.10)
90 Year End Adjustments		(485.68)	
162 - Accumulated Depreciation - Office Equipment	(18,428.81)		(18,652.42)
90 Year End Adjustments		(223.61)	
163 - Accumulated Depreciation - Software	(6,939.65)		(7,038.55)
90 Year End Adjustments		(98.90)	
<b>Totals for Accumulated Depreciation</b>	<u>(39,283.88)</u>	<u>(808.19)</u>	<u>(40,092.07)</u>

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<b>NPE</b>	<b>Totals for Net Property and Equipment</b>	<u>61,054.10</u>	<u>(808.19)</u>	<u>60,245.91</u>
	<b>Total Assets</b>	<u>465,908.26</u>	<u>(808.19)</u>	<u>465,100.07</u>
<b>CL</b>	<b>Current Liabilities</b>			
	<b>CL, AP Accounts Payable</b>			
	200 - Accounts Payable	<u>(20,309.31)</u>		<u>(20,309.31)</u>
	<b>Totals for Accounts Payable</b>	<u>(20,309.31)</u>	<u>0.00</u>	<u>(20,309.31)</u>
	<b>CL, NP Notes Payable</b>			
	260 - Loan Payable to Bank	<u>(5,000.00)</u>		<u>(5,000.00)</u>
	<b>Totals for Notes Payable</b>	<u>(5,000.00)</u>	<u>0.00</u>	<u>(5,000.00)</u>
	<b>CL, AL Accrued Liabilities</b>			
	230 - Accrued Payroll	<u>(6,500.00)</u>		<u>(6,500.00)</u>
	231 - FICA Withholding Payable	<u>(9,788.88)</u>		<u>(9,788.88)</u>
	232 - Federal Withholding Payable	<u>(2,186.31)</u>		<u>(2,186.31)</u>
	233 - MI Withholding Payable	<u>(2,668.68)</u>		<u>(2,668.68)</u>
	234 - FUTA Payable	<u>(167.99)</u>		<u>(167.99)</u>
	250 - FIT Payable	<u>(5,550.37)</u>		<u>(5,550.37)</u>
	251 - MI SBT Payable	<u>(4,073.86)</u>		<u>(4,073.86)</u>
	<b>Totals for Accrued Liabilities</b>	<u>(30,936.09)</u>	<u>0.00</u>	<u>(30,936.09)</u>
<b>CL</b>	<b>Totals for Current Liabilities</b>	<u>(56,245.40)</u>	<u>0.00</u>	<u>(56,245.40)</u>
	<b>Total Liabilities</b>	<u>(56,245.40)</u>	<u>0.00</u>	<u>(56,245.40)</u>
<b>EQ</b>	<b>Equity</b>			
	<b>EQ, CS Capital Stock</b>			
	300 - Common Stock	<u>(20,000.00)</u>		<u>(20,000.00)</u>
	<b>Totals for Capital Stock</b>	<u>(20,000.00)</u>	<u>0.00</u>	<u>(20,000.00)</u>
	<b>EQ, APIC Additional Paid in Capital</b>			
	310 - Additional Paid-In Capital	<u>(20,000.00)</u>		<u>(20,000.00)</u>
	<b>Totals for Additional Paid in Capital</b>	<u>(20,000.00)</u>	<u>0.00</u>	<u>(20,000.00)</u>
	<b>EQ, RE Retained Earnings</b>			
	320 - Retained Earnings	<u>(255,024.70)</u>		<u>(255,024.70)</u>
	<b>Totals for Retained Earnings</b>	<u>(255,024.70)</u>	<u>0.00</u>	<u>(255,024.70)</u>
<b>EQ</b>	<b>Totals for Equity</b>	<u>(295,024.70)</u>	<u>0.00</u>	<u>(295,024.70)</u>

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<b>Net (Profit)/Loss</b>	<u>(114,638.16)</u>	<u>808.19</u>	<u>(113,829.97)</u>
<b>Total Equity</b>	<u>(409,662.86)</u>	<u>808.19</u>	<u>(408,854.67)</u>
<b>Total Liabilities &amp; Equity</b>	<u>(465,908.26)</u>	<u>808.19</u>	<u>(465,100.07)</u>
<b>INC</b>			
<b>Income</b>			
<b>INC, No Subcode</b>			
480 - Gain on Sales - Proceeds	(2,100.00)		(2,100.00)
<b>Totals for No Subcode</b>	<u>(2,100.00)</u>	<u>0.00</u>	<u>(2,100.00)</u>
<b>INC, SALE Sales Revenue</b>			
401 - Preparation of 1040 Returns	(131,884.35)		(131,884.35)
402 - Preparation of 1120 Returns	(79,654.73)		(79,654.73)
403 - Other Return Preparation	(48,406.01)		(48,406.01)
405 - Tax Planning	(28,629.98)		(28,629.98)
410 - Write-Up Services	(138,387.52)		(138,387.52)
420 - Management Advisory Services	(50,602.53)		(50,602.53)
<b>Totals for Sales Revenue</b>	<u>(477,565.12)</u>	<u>0.00</u>	<u>(477,565.12)</u>
<b>INC</b>			
<b>Totals for Income</b>	<u>(479,665.12)</u>	<u>0.00</u>	<u>(479,665.12)</u>
<b>OI</b>			
<b>Other Income</b>			
<b>OI, No Subcode</b>			
470 - Other Income	(1,833.79)		(1,833.79)
473 - Accounts Receivable Service Charges	(1,125.00)		(1,125.00)
490 - Interest Income	(9,416.91)		(9,416.91)
<b>Totals for No Subcode</b>	<u>(12,375.70)</u>	<u>0.00</u>	<u>(12,375.70)</u>
<b>OI</b>			
<b>Totals for Other Income</b>	<u>(12,375.70)</u>	<u>0.00</u>	<u>(12,375.70)</u>
<b>Total Revenue</b>	<u>(492,040.82)</u>	<u>0.00</u>	<u>(492,040.82)</u>
<b>EXP</b>			
<b>Operating Expenses</b>			
<b>EXP, No Subcode</b>			
510 - Salaries	186,166.63		186,166.63
520 - Payroll Taxes	14,535.15		14,535.15
530 - Employee Benefits	16,793.98		16,793.98
600 - Staff Recruitment	500.00		500.00
601 - Employee Awards	1,000.00		1,000.00
602 - Training Classes	1,440.55		1,440.55
603 - Professional Dues	305.96		305.96
604 - Professional Licenses	205.00		205.00

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	12/31/16 Unadjusted Bal	Adjusting JE Adjustments	12/31/16 Adjusted Bal
605 - Travel and Subsistence	7,873.78		7,873.78
606 - Break Room Supplies	2,036.98		2,036.98
607 - Professional Publications	142.98		142.98
620 - Contributions	2,000.00		2,000.00
621 - Legal Expenses	4,225.00		4,225.00
622 - Firm Meeting Expense	6,875.98		6,875.98
623 - Professional Liability	5,456.23		5,456.23
624 - Insurance	2,500.00		2,500.00
629 - Bank Service Charges	20.00		20.00
640 - Stationery & Office Supplies	1,449.09		1,449.09
641 - Data Processing Supplies	1,852.83		1,852.83
642 - Duplication Costs	1,831.46		1,831.46
643 - Printing Costs	4,033.66		4,033.66
644 - Postage and Express Charges	7,025.00		7,025.00
645 - Telephone	7,810.35		7,810.35
646 - Software	500.00		500.00
647 - Equipment Rental	421.42		421.42
660 - Rent	20,400.00		20,400.00
661 - Utilities	3,593.67		3,593.67
662 - Janitorial	2,935.00		2,935.00
680 - Practice Development Expense	2,197.69		2,197.69
681 - Promotional Expenses	489.41		489.41
682 - Entertainment of Clients	2,497.29		2,497.29
730 - Billed Accounts Receivable Write-Offs	525.00		525.00
733 - MI SBT Expense	6,011.97		6,011.97
<b>Totals for No Subcode</b>	<u>315,652.06</u>	<u>0.00</u>	<u>315,652.06</u>
<b>EXP, RM Repairs and Maintenance</b>			
663 - Repairs and Maintenance	1,260.40		1,260.40
<b>Totals for Repairs and Maintenance</b>	<u>1,260.40</u>	<u>0.00</u>	<u>1,260.40</u>
<b>EXP, DEP Depreciation and Amortization</b>			
710 - Depreciation Expense	14,640.11		15,448.30
90 Year End Adjustments		808.19	
<b>Totals for Depreciation and Amortization</b>	<u>14,640.11</u>	<u>808.19</u>	<u>15,448.30</u>
<b>EXP Totals for Operating Expenses</b>	<u><u>331,552.57</u></u>	<u><u>808.19</u></u>	<u><u>332,360.76</u></u>
<b>OE Other Expenses</b>			
<b>OE, No Subcode</b>			
745 - Other Expense	299.72		299.72
<b>Totals for No Subcode</b>	<u>299.72</u>	<u>0.00</u>	<u>299.72</u>

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<b>OE</b>	<b>Totals for Other Expenses</b>	<u>299.72</u>	<u>0.00</u>	<u>299.72</u>
<b>TAX</b>	<b>Provision for Income Taxes</b>			
	<b>TAX, No Subcode</b>			
	740 - Federal Income Taxes	<u>45,550.37</u>		<u>45,550.37</u>
	<b>Totals for No Subcode</b>	<u>45,550.37</u>	<u>0.00</u>	<u>45,550.37</u>
<b>TAX</b>	<b>Totals for Provision for Income Taxes</b>	<u>45,550.37</u>	<u>0.00</u>	<u>45,550.37</u>
	<b>Total Expense</b>	<u>377,402.66</u>	<u>808.19</u>	<u>378,210.85</u>
	<b>Totals for Account Classification</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<b>Net Profit/(Loss)</b>	<u>114,638.16</u>	<u>(808.19)</u>	<u>113,829.97</u>