

**Write-Up Sample Client  
Balance Sheet**

**Assets**

	<b>3 Months Ended December 31, 2016</b>	<b>12 Months Ended December 31, 2016</b>
<b>Current Assets</b>		
Checking - General	\$ (65,922.87)	\$ 17,872.02
Checking - Payroll	6,945.53	10,373.62
Petty Cash	0.00	1,000.00
Cash - Savings	67,200.20	283,162.41
Marketable Securities	5,000.00	5,000.00
Billed Receivables	(525.00)	46,973.00
Unbilled Receivables	0.00	31,013.06
Unbilled Expenses Receivable	0.00	4,960.05
Deposits & Prepaid Expenses	0.00	4,500.00
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<b>Total Current Assets</b>	<b>12,697.86</b>	<b>404,854.16</b>
<b>Property and Equipment</b>		
Leasehold Improvements	0.00	28,000.00
Furniture & Fixtures	0.00	4,881.97
Office Equipment	38,995.00	60,461.01
Software	970.00	6,995.00
Less Accumulated Depreciation	(8,320.59)	(40,092.07)
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<b>Net Property and Equipment</b>	<b>31,644.41</b>	<b>60,245.91</b>
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<b>Total Assets</b>	<b>\$ 44,342.27</b>	<b>\$ 465,100.07</b>

**Write-Up Sample Client  
Balance Sheet**

**Liabilities and Stockholders' Equity**

	<b>3 Months Ended December 31, 2016</b>	<b>12 Months Ended December 31, 2016</b>
<b>Current Liabilities</b>		
Accounts Payable	\$ 0.00	\$ 20,309.31
Accrued Payroll	0.00	6,500.00
FICA Withholding Payable	2,660.50	9,788.88
Federal Withholding Payable	(2,094.58)	2,186.31
MI Withholding Payable	624.39	2,668.68
FUTA Payable	0.00	167.99
FIT Payable	4,264.24	5,550.37
MI SBT Payable	1,204.01	4,073.86
Loan Payable to Bank	<u>5,000.00</u>	<u>5,000.00</u>
<b>Total Current Liabilities</b>	<u>11,658.56</u>	<u>56,245.40</u>
<b>Long-Term Liabilities</b>		
<b>Total Long-Term Liabilities</b>	<u>0.00</u>	<u>0.00</u>
<b>Total Liabilities</b>	<u>11,658.56</u>	<u>56,245.40</u>
<b>Stockholders' Equity</b>		
Capital Stock	0.00	20,000.00
Additional Paid in Capital	0.00	20,000.00
Retained Earnings	<u>32,683.71</u>	<u>368,854.67</u>
<b>Total Stockholders' Equity</b>	<u>32,683.71</u>	<u>408,854.67</u>
<b>Total Liabilities and Stockholders' Equity</b>	<u>\$ 44,342.27</u>	<u>\$ 465,100.07</u>