

**Write-Up Sample Client  
Balance Sheet**

**Assets**

	<b>3 Months Ended December 31, 2016</b>	<b>3 Months Ended December 31, 2015</b>	<b>Variance Percent</b>
<b>Current Assets</b>			
Checking - General	\$ (65,922.87)	\$ 932.47	(7,169.70)%
Checking - Payroll	6,945.53	0.00	0.00
Cash - Savings	67,200.20	49,647.46	35.35
Marketable Securities	5,000.00	0.00	0.00
Billed Receivables	(525.00)	(5,910.35)	(91.12)
Unbilled Receivables	0.00	(2,048.97)	(100.00)
Unbilled Expenses Receivable	0.00	2,856.31	(100.00)
<b>Total Current Assets</b>	<u>12,697.86</u>	<u>45,476.92</u>	<u>(72.08)</u>
<b>Property and Equipment</b>			
Furniture & Fixtures	0.00	650.00	(100.00)
Office Equipment	38,995.00	4,200.00	828.45
Software	970.00	1,895.00	(48.81)
Less Accumulated Depreciation	(8,320.59)	(4,948.23)	68.15
<b>Net Property and Equipment</b>	<u>31,644.41</u>	<u>1,796.77</u>	<u>1,661.18</u>
<b>Total Assets</b>	<u>\$ 44,342.27</u>	<u>\$ 47,273.69</u>	<u>(6.20)%</u>

**Write-Up Sample Client  
Balance Sheet**

**Liabilities and Stockholders' Equity**

	<b>3 Months Ended December 31, 2016</b>	<b>3 Months Ended December 31, 2015</b>	<b>Variance Percent</b>
<b>Current Liabilities</b>			
Accounts Payable	\$ 0.00	\$ 9,355.61	(100.00)%
Accrued Payroll	0.00	6,500.00	(100.00)
FICA Withholding Payable	2,660.50	464.75	472.46
Federal Withholding Payable	(2,094.58)	1,820.00	(215.09)
MI Withholding Payable	624.39	299.00	108.83
FUTA Payable	0.00	52.00	(100.00)
SUTA Payable	0.00	227.50	(100.00)
FIT Payable	4,264.24	20,000.00	(78.68)
MI SBT Payable	1,204.01	3,766.00	(68.03)
Loan Payable to Bank	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Current Liabilities</b>	<u>11,658.56</u>	<u>42,484.86</u>	<u>(72.56)</u>
<b>Long-Term Liabilities</b>			
<b>Total Long-Term Liabilities</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Liabilities</b>	<u>11,658.56</u>	<u>42,484.86</u>	<u>(72.56)</u>
<b>Stockholders' Equity</b>			
Retained Earnings	<u>32,683.71</u>	<u>4,788.83</u>	<u>582.50</u>
<b>Total Stockholders' Equity</b>	<u>32,683.71</u>	<u>4,788.83</u>	<u>582.50</u>
<b>Total Liabilities and Stockholders' Equity</b>	<u>\$ 44,342.27</u>	<u>\$ 47,273.69</u>	<u>(6.20)%</u>