

**Location and Department Sample Client
Trial Balance - Condensed - Grouped by Core Account**

| Account | Type | Description | 1 Month Ended | 12 Months Ended |
|-----------------------|------|------------------------------|-------------------|-------------------|
| | | | December 31, 2016 | December 31, 2016 |
| | | | Adjusted Balance | |
| 101101 | A | Checking - General | 1,482.06 | 42,108.28 |
| 102101 | A | Checking - General | 34,743.06 | 34,743.06 |
| 201101 | A | Checking - General | 0.00 | 40,626.22 |
| Totals for 101 | | | <u>36,225.12</u> | <u>117,477.56</u> |
| 101108 | A | Checking - Payroll | 121.67 | 121.67 |
| 102108 | A | Checking - Payroll | (34.64) | (34.64) |
| Totals for 108 | | | <u>87.03</u> | <u>87.03</u> |
| 101109 | A | Petty Cash | 0.00 | 500.00 |
| 201109 | A | Petty Cash | 0.00 | 500.00 |
| Totals for 109 | | | <u>0.00</u> | <u>1,000.00</u> |
| 101110 | A | Cash - Savings | 789.86 | 56,111.47 |
| 102110 | A | Cash - Savings | 10,625.94 | 10,625.94 |
| 201110 | A | Cash - Savings | 0.00 | 55,321.60 |
| Totals for 110 | | | <u>11,415.80</u> | <u>122,059.01</u> |
| 101120 | A | Billed Receivables | 0.00 | 31,721.36 |
| 201120 | A | Billed Receivables | 0.00 | 31,721.37 |
| Totals for 120 | | | <u>0.00</u> | <u>63,442.73</u> |
| 101121 | A | Unbilled Receivables | 0.00 | 13,778.39 |
| 201121 | A | Unbilled Receivables | 0.00 | 13,778.39 |
| Totals for 121 | | | <u>0.00</u> | <u>27,556.78</u> |
| 101122 | A | Unbilled Expenses Receivable | 0.00 | 2,942.28 |
| 201122 | A | Unbilled Expenses Receivable | 0.00 | 2,942.28 |
| Totals for 122 | | | <u>0.00</u> | <u>5,884.56</u> |
| 101123 | A | Accounts Receivable-Employee | 0.00 | 750.00 |
| 201123 | A | Accounts Receivable-Employee | 0.00 | 750.00 |
| Totals for 123 | | | <u>0.00</u> | <u>1,500.00</u> |
| 101140 | A | Deposits & Prepaid Expenses | 0.00 | 2,250.00 |
| 201140 | A | Deposits & Prepaid Expenses | 0.00 | 2,250.00 |
| Totals for 140 | | | <u>0.00</u> | <u>4,500.00</u> |
| 101150 | A | Leasehold Improvements | 0.00 | 14,000.00 |
| 102150 | A | Leasehold Improvements | 1,071.00 | 1,071.00 |
| 201150 | A | Leasehold Improvements | 0.00 | 14,000.00 |
| 202150 | A | Leasehold Improvements | 1,071.00 | 1,071.00 |

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| | | | December 31, 2016 | December 31, 2016 |
| | | | Adjusted Balance | |
| Totals for 150 | | | <u>2,142.00</u> | <u>30,142.00</u> |
| 101151 | A | Furniture & Fixtures | 0.00 | 2,090.00 |
| 102151 | A | Furniture & Fixtures | 700.00 | 700.00 |
| 201151 | A | Furniture & Fixtures | 0.00 | 2,091.97 |
| 202151 | A | Furniture & Fixtures | 965.00 | 965.00 |
| Totals for 151 | | | <u>1,665.00</u> | <u>5,846.97</u> |
| 101152 | A | Office Equipment | 0.00 | 14,058.00 |
| 102152 | A | Office Equipment | 680.00 | 680.00 |
| 201152 | A | Office Equipment | 0.00 | 14,058.01 |
| 202152 | A | Office Equipment | 4,520.00 | 4,520.00 |
| Totals for 152 | | | <u>5,200.00</u> | <u>33,316.01</u> |
| 101153 | A | Software | 0.00 | 3,012.50 |
| 102153 | A | Software | 150.00 | 150.00 |
| 201153 | A | Software | 0.00 | 3,012.50 |
| 202153 | A | Software | 250.00 | 250.00 |
| Totals for 153 | | | <u>400.00</u> | <u>6,425.00</u> |
| 101160 | A | Acc. Dep. - Lse Hld Improvm | (300.00) | (3,950.00) |
| 102160 | A | Acc. Dep. - Lse Hld Improvm | (300.00) | (300.00) |
| 201160 | A | Acc. Dep. - Lse Hld Improv | 0.00 | (3,650.00) |
| Totals for 160 | | | <u>(600.00)</u> | <u>(7,900.00)</u> |
| 101161 | A | Acc. Dep. - Furn. & Fixtures | (63.03) | (1,200.53) |
| 102161 | A | Acc. Dep. - Furn. & Fixtures | (63.03) | (63.03) |
| 201161 | A | Acc. Dep. - Furn. & Fixtures | 0.00 | (1,138.25) |
| Totals for 161 | | | <u>(126.06)</u> | <u>(2,401.81)</u> |
| 101162 | A | Acc. Dep. - Office Equipment | (407.95) | (8,418.95) |
| 102162 | A | Acc. Dep. - Office Equipment | (407.95) | (407.95) |
| 201162 | A | Acc. Dep. - Office Equipment | 0.00 | (8,011.39) |
| Totals for 162 | | | <u>(815.90)</u> | <u>(16,838.29)</u> |
| 101163 | A | Acc. Dep. - Software | (22.84) | (2,870.84) |
| 102163 | A | Acc. Dep. - Software | (22.84) | (22.84) |
| 201163 | A | Acc. Dep. - Software | 0.00 | (2,847.63) |
| Totals for 163 | | | <u>(45.68)</u> | <u>(5,741.31)</u> |
| 101200 | L | Accounts Payable | (243.34) | (11,570.83) |
| 102200 | L | Accounts Payable | (23,152.88) | (23,152.88) |

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| | | | Adjusted Balance | |
| 201200 | L | Accounts Payable | 0.00 | (11,327.49) |
| 202200 | L | Accounts Payable | (6,806.00) | (6,806.00) |
| Totals for 200 | | | <u>(30,202.22)</u> | <u>(52,857.20)</u> |
| 101230 | L | Accrued Payroll | 0.00 | (3,250.00) |
| 201230 | L | Accrued Payroll | 0.00 | (3,250.00) |
| Totals for 230 | | | <u>0.00</u> | <u>(6,500.00)</u> |
| 101231 | L | FICA W/H Payable | (2,460.78) | (2,692.90) |
| 102231 | L | FICA W/H Payable | (2,460.74) | (2,460.74) |
| 201231 | L | FICA W/H Payable | 0.00 | (232.63) |
| Totals for 231 | | | <u>(4,921.52)</u> | <u>(5,386.27)</u> |
| 101232 | L | Fed W/H Payable | (2,783.29) | (3,693.29) |
| 102232 | L | Fed W/H Payable | (3,078.49) | (3,078.49) |
| 201232 | L | Fed W/H Payable | 0.00 | (910.00) |
| Totals for 232 | | | <u>(5,861.78)</u> | <u>(7,681.78)</u> |
| 101233 | L | MI W/H Payable | (947.96) | (1,097.46) |
| 102233 | L | MI W/H Payable | (739.83) | (739.83) |
| 201233 | L | MI W/H Payable | 0.00 | (149.50) |
| Totals for 233 | | | <u>(1,687.79)</u> | <u>(1,986.79)</u> |
| 101234 | L | FUTA Payable | 0.00 | (26.00) |
| 102234 | L | FUTA Payable | (100.66) | (100.66) |
| 201234 | L | FUTA Payable | 0.00 | (26.00) |
| Totals for 234 | | | <u>(100.66)</u> | <u>(152.66)</u> |
| 101235 | L | SUTA Payable | 0.00 | (113.75) |
| 102235 | L | SUTA Payable | (482.50) | (482.50) |
| 201235 | L | SUTA Payable | 0.00 | (113.75) |
| Totals for 235 | | | <u>(482.50)</u> | <u>(710.00)</u> |
| 101250 | L | FIT Payable | 9,461.81 | (538.19) |
| 102250 | L | FIT Payable | (5,134.70) | (5,134.70) |
| 201250 | L | FIT Payable | 0.00 | (10,000.00) |
| Totals for 250 | | | <u>4,327.11</u> | <u>(15,672.89)</u> |
| 101251 | L | MI SBT Payable | (205.36) | (2,088.36) |
| 102251 | L | MI SBT Payable | (381.48) | (381.48) |
| 201251 | L | MI SBT Payable | 0.00 | (1,883.00) |
| Totals for 251 | | | <u>(586.84)</u> | <u>(4,352.84)</u> |

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| | | | December 31, 2016 | December 31, 2016 |
| | | | Adjusted Balance | |
| 101300 | Q | Common Stock | 0.00 | (5,000.00) |
| 201300 | Q | Common Stock | 0.00 | (5,000.00) |
| Totals for 300 | | | <u>0.00</u> | <u>(10,000.00)</u> |
| 101310 | Q | Additional Paid-in-Capital | 0.00 | (5,000.00) |
| 201310 | Q | Additional Paid-in-Capital | 0.00 | (5,000.00) |
| Totals for 310 | | | <u>0.00</u> | <u>(10,000.00)</u> |
| 101320 | Q | Retained Earnings | 0.00 | (127,512.00) |
| 201320 | Q | Retained Earnings | 0.00 | (127,512.70) |
| Totals for 320 | | | <u>0.00</u> | <u>(255,024.70)</u> |
| 101401 | R | Preparation of 1040 Returns | (2,396.14) | (2,396.14) |
| 102401 | R | Preparation of 1040 Returns | (18,924.36) | (18,924.36) |
| Totals for 401 | | | <u>(21,320.50)</u> | <u>(21,320.50)</u> |
| 101402 | R | Preparation of 1120 Returns | (1,956.32) | (1,956.32) |
| 102402 | R | Preparation of 1120 Returns | (10,872.96) | (10,872.96) |
| Totals for 402 | | | <u>(12,829.28)</u> | <u>(12,829.28)</u> |
| 101403 | R | Tax Examinations | (5,233.81) | (5,233.81) |
| 102403 | R | Tax Examinations | (2,595.55) | (2,595.55) |
| Totals for 403 | | | <u>(7,829.36)</u> | <u>(7,829.36)</u> |
| 101405 | R | Tax Planning | (2,544.34) | (2,544.34) |
| 102405 | R | Tax Planning | (1,246.33) | (1,246.33) |
| Totals for 405 | | | <u>(3,790.67)</u> | <u>(3,790.67)</u> |
| 101410 | R | Write-up Services | (11,456.32) | (11,456.32) |
| 102410 | R | Write-up Services | (11,000.00) | (11,000.00) |
| Totals for 410 | | | <u>(22,456.32)</u> | <u>(22,456.32)</u> |
| 101420 | R | Management Advisory Service | (7,784.63) | (7,784.63) |
| Totals for 420 | | | <u>(7,784.63)</u> | <u>(7,784.63)</u> |
| 101473 | R | A/R Service Charges | (25.00) | (25.00) |
| Totals for 473 | | | <u>(25.00)</u> | <u>(25.00)</u> |
| 101490 | R | Interest Income | (789.86) | (789.86) |
| 102490 | R | Interest Income | (374.06) | (374.06) |
| Totals for 490 | | | <u>(1,163.92)</u> | <u>(1,163.92)</u> |

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| | | | December 31, 2016 | December 31, 2016 |
| | | | Adjusted Balance | |
| 101510 | E | Salaries | 16,083.33 | 16,083.33 |
| 102510 | E | Salaries | 16,083.33 | 16,083.33 |
| Totals for 510 | | | <u>32,166.66</u> | <u>32,166.66</u> |
| 101520 | E | Payroll Taxes | 1,230.37 | 1,230.37 |
| 102520 | E | Payroll Taxes | 1,813.53 | 1,813.53 |
| Totals for 520 | | | <u>3,043.90</u> | <u>3,043.90</u> |
| 101530 | E | Employee Benefits | 1,075.74 | 1,075.74 |
| 102530 | E | Employee Benefits | 1,075.74 | 1,075.74 |
| Totals for 530 | | | <u>2,151.48</u> | <u>2,151.48</u> |
| 101603 | E | Professional Dues | 305.96 | 305.96 |
| Totals for 603 | | | <u>305.96</u> | <u>305.96</u> |
| 101605 | E | Travel and Subsistence | 1,018.33 | 1,018.33 |
| 102605 | E | Travel and Subsistence | 729.86 | 729.86 |
| Totals for 605 | | | <u>1,748.19</u> | <u>1,748.19</u> |
| 101606 | E | Break Room Supplies | 125.00 | 125.00 |
| 102606 | E | Break Room Supplies | 256.98 | 256.98 |
| Totals for 606 | | | <u>381.98</u> | <u>381.98</u> |
| 101621 | E | Legal Expenses | 300.00 | 300.00 |
| 102621 | E | Legal Expenses | 450.00 | 450.00 |
| Totals for 621 | | | <u>750.00</u> | <u>750.00</u> |
| 101640 | E | Stationery & Office Supplies | 95.66 | 95.66 |
| Totals for 640 | | | <u>95.66</u> | <u>95.66</u> |
| 101641 | E | Data Processing Supplies | 327.88 | 327.88 |
| 102641 | E | Data Processing Supplies | 978.14 | 978.14 |
| Totals for 641 | | | <u>1,306.02</u> | <u>1,306.02</u> |
| 101642 | E | Duplication Costs | 125.32 | 125.32 |
| 102642 | E | Duplication Costs | 278.98 | 278.98 |
| Totals for 642 | | | <u>404.30</u> | <u>404.30</u> |
| 101643 | E | Printing Costs | 1,256.47 | 1,256.47 |
| 102643 | E | Printing Costs | 1,900.00 | 1,900.00 |
| Totals for 643 | | | <u>3,156.47</u> | <u>3,156.47</u> |

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| | | | December 31, 2016 | December 31, 2016 |
| | | | Adjusted Balance | |
| 101644 | E | Postage and Express Charges | 500.00 | 500.00 |
| 102644 | E | Postage and Express Charges | 525.00 | 525.00 |
| Totals for 644 | | | <u>1,025.00</u> | <u>1,025.00</u> |
| 101645 | E | Telephone | 699.87 | 699.87 |
| 102645 | E | Telephone | 452.96 | 452.96 |
| Totals for 645 | | | <u>1,152.83</u> | <u>1,152.83</u> |
| 101660 | E | Rent | 1,700.00 | 1,700.00 |
| 102660 | E | Rent | 1,700.00 | 1,700.00 |
| Totals for 660 | | | <u>3,400.00</u> | <u>3,400.00</u> |
| 101661 | E | Utilities | 179.34 | 179.34 |
| 102661 | E | Utilities | 504.37 | 504.37 |
| Totals for 661 | | | <u>683.71</u> | <u>683.71</u> |
| 101662 | E | Janitorial | 220.00 | 220.00 |
| 102662 | E | Janitorial | 220.00 | 220.00 |
| Totals for 662 | | | <u>440.00</u> | <u>440.00</u> |
| 101663 | E | Repairs and Maintenance | 56.19 | 56.19 |
| Totals for 663 | | | <u>56.19</u> | <u>56.19</u> |
| 101680 | E | Practice Development Expense | 455.22 | 455.22 |
| Totals for 680 | | | <u>455.22</u> | <u>455.22</u> |
| 101681 | E | Promotional Expense | 143.94 | 143.94 |
| Totals for 681 | | | <u>143.94</u> | <u>143.94</u> |
| 101682 | E | Entertainment of Clients | 329.58 | 329.58 |
| 102682 | E | Entertainment of Clients | 124.11 | 124.11 |
| Totals for 682 | | | <u>453.69</u> | <u>453.69</u> |
| 101710 | E | Depreciation Expense | 793.82 | 793.82 |
| 102710 | E | Depreciation Expense | 793.82 | 793.82 |
| Totals for 710 | | | <u>1,587.64</u> | <u>1,587.64</u> |
| 101733 | E | MI SBT Expense | 205.36 | 205.36 |
| 102733 | E | MI SBT Expense | 381.48 | 381.48 |
| Totals for 733 | | | <u>586.84</u> | <u>586.84</u> |

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| | | | December 31, 2016 | December 31, 2016 |
| | | | Adjusted Balance | |
| 101740 | E | Federal Income Taxes | 538.19 | 538.19 |
| 102740 | E | Federal Income Taxes | 5,134.70 | 5,134.70 |
| Totals for 740 | | | <u>5,672.89</u> | <u>5,672.89</u> |
| Totals | | | <u>0.00</u> | <u>0.00</u> |
| Net Profit/(Loss) | | | <u>16,031.11</u> | <u>16,031.11</u> |