

**Write-Up Sample Client  
Trial Balance Worksheet - Grouped by Type**

Account	Type	Description	12/31/16 Unadjusted Balance	Adjusting JE Adjustments	12/31/16 Adjusted Balance
101	A	Checking - General	17,872.02		17,872.02
108	A	Checking - Payroll	10,373.62		10,373.62
109	A	Petty Cash	1,000.00		1,000.00
110	A	Cash - Savings	283,162.41		283,162.41
115	A	Marketable Securities	5,000.00		5,000.00
120	A	Billed Receivables	46,973.00		46,973.00
121	A	Unbilled Receivables	31,013.06		31,013.06
122	A	Unbilled Expenses Receivable	4,960.05		4,960.05
140	A	Deposits & Prepaid Expenses	4,500.00		4,500.00
150	A	Leasehold Improvements	28,000.00		28,000.00
151	A	Furniture & Fixtures	4,881.97		4,881.97
152	A	Office Equipment	60,461.01		60,461.01
153	A	Software	6,995.00		6,995.00
160	A	Accumulated Depreciation - Leasehold Improvements	(10,900.00)		(10,900.00)
161	A	Accumulated Depreciation - Furniture & Fixtures 90 Year End Adjustments	(3,015.42)	(485.68)	(3,501.10)
162	A	Accumulated Depreciation - Office Equipment 90 Year End Adjustments	(18,428.81)	(223.61)	(18,652.42)
163	A	Accumulated Depreciation - Software 90 Year End Adjustments	(6,939.65)	(98.90)	(7,038.55)
<b>Total Assets</b>			<u>465,908.26</u>	<u>(808.19)</u>	<u>465,100.07</u>
200	L	Accounts Payable	(20,309.31)		(20,309.31)
230	L	Accrued Payroll	(6,500.00)		(6,500.00)
231	L	FICA Withholding Payable	(9,788.88)		(9,788.88)
232	L	Federal Withholding Payable	(2,186.31)		(2,186.31)
233	L	MI Withholding Payable	(2,668.68)		(2,668.68)
234	L	FUTA Payable	(167.99)		(167.99)
250	L	FIT Payable	(5,550.37)		(5,550.37)
251	L	MI SBT Payable	(4,073.86)		(4,073.86)
260	L	Loan Payable to Bank	(5,000.00)		(5,000.00)
<b>Total Liabilities</b>			<u>(56,245.40)</u>	<u>0.00</u>	<u>(56,245.40)</u>
300	Q	Common Stock	(20,000.00)		(20,000.00)
310	Q	Additional Paid-In Capital	(20,000.00)		(20,000.00)
320	Q	Retained Earnings	(255,024.70)		(255,024.70)
<b>Total Equity</b>			<u>(295,024.70)</u>	<u>0.00</u>	<u>(295,024.70)</u>
<b>Total Liabilities &amp; Equity</b>			<u>(351,270.10)</u>	<u>0.00</u>	<u>(351,270.10)</u>
401	R	Preparation of 1040 Returns	(131,884.35)		(131,884.35)
402	R	Preparation of 1120 Returns	(79,654.73)		(79,654.73)
403	R	Other Return Preparation	(48,406.01)		(48,406.01)

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405	R	Tax Planning	(28,629.98)		(28,629.98)
410	R	Write-Up Services	(138,387.52)		(138,387.52)
420	R	Management Advisory Services	(50,602.53)		(50,602.53)
470	R	Other Income	(1,833.79)		(1,833.79)
473	R	Accounts Receivable Service Charges	(1,125.00)		(1,125.00)
480	R	Gain on Sales - Proceeds	(2,100.00)		(2,100.00)
490	R	Interest Income	(9,416.91)		(9,416.91)
		<b>Total Revenue</b>	<u>(492,040.82)</u>	<u>0.00</u>	<u>(492,040.82)</u>
510	E	Salaries	186,166.63		186,166.63
520	E	Payroll Taxes	14,535.15		14,535.15
530	E	Employee Benefits	16,793.98		16,793.98
600	E	Staff Recruitment	500.00		500.00
601	E	Employee Awards	1,000.00		1,000.00
602	E	Training Classes	1,440.55		1,440.55
603	E	Professional Dues	305.96		305.96
604	E	Professional Licenses	205.00		205.00
605	E	Travel and Subsistence	7,873.78		7,873.78
606	E	Break Room Supplies	2,036.98		2,036.98
607	E	Professional Publications	142.98		142.98
620	E	Contributions	2,000.00		2,000.00
621	E	Legal Expenses	4,225.00		4,225.00
622	E	Firm Meeting Expense	6,875.98		6,875.98
623	E	Professional Liability	5,456.23		5,456.23
624	E	Insurance	2,500.00		2,500.00
629	E	Bank Service Charges	20.00		20.00
640	E	Stationery & Office Supplies	1,449.09		1,449.09
641	E	Data Processing Supplies	1,852.83		1,852.83
642	E	Duplication Costs	1,831.46		1,831.46
643	E	Printing Costs	4,033.66		4,033.66
644	E	Postage and Express Charges	7,025.00		7,025.00
645	E	Telephone	7,810.35		7,810.35
646	E	Software	500.00		500.00
647	E	Equipment Rental	421.42		421.42
660	E	Rent	20,400.00		20,400.00
661	E	Utilities	3,593.67		3,593.67
662	E	Janitorial	2,935.00		2,935.00
663	E	Repairs and Maintenance	1,260.40		1,260.40
680	E	Practice Development Expense	2,197.69		2,197.69
681	E	Promotional Expenses	489.41		489.41
682	E	Entertainment of Clients	2,497.29		2,497.29
710	E	Depreciation Expense	14,640.11		15,448.30
		90 Year End Adjustments		808.19	

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Account	Type	Description	12/31/16 Unadjusted Balance	Adjusting JE Adjustments	12/31/16 Adjusted Balance
730	E	Billed Accounts Receivable Write-Offs	525.00		525.00
733	E	MI SBT Expense	6,011.97		6,011.97
740	E	Federal Income Taxes	45,550.37		45,550.37
745	E	Other Expense	299.72		299.72
<b>Total Expense</b>			<u>377,402.66</u>	<u>808.19</u>	<u>378,210.85</u>
<b>Totals</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>