

12:14 AM

12/15/11

Accrual Basis

## Engineering/Architecture Firm

## Trial Balance

As of December 31, 2011

	Dec 31, 11	
	Debit	Credit
Company Checking Account	12,204.47	
Payroll Clearing (Owner's time)	0.00	
Petty Cash Account	500.00	
Accounts Receivable	20,445.40	
Prepays:Prepaid Insurance	0.00	
Undeposited Funds	5,000.00	
Accumulated Depreciation		923.04
Computer & Office Equipment	2,500.00	
Accounts Payable		4,255.00
Master Card Payable		1,249.12
Customer Deposits	0.00	
Line of Credit		44,208.85
Payroll Liabilities:Payroll Taxes Payable		2,842.41
Payroll Liabilities:SEC125 Payable		50.00
Deborah Wood Capital:Deborah Wood's Time to Jobs	0.00	
Deborah Wood Capital:Deborah Wood Draws	135,000.00	
Retained Earnings	365.36	
Engineering Revenue		340,300.00
Markup Income		439.55
Reimbursed Exp. (Income)		4,395.50
Direct Labor:Wages - Draftsperson/Engineer	48,519.46	
Project Outside Consultants	49,970.00	
Reimburseable Project Costs	5,753.22	
Advertising Expense	2,000.00	
Business License & Fees	710.23	
Car/Truck Expense:Car Lease	6,756.00	
Car/Truck Expense:Gas & Oil	907.64	
Car/Truck Expense:Insurance-Auto	1,440.00	
Car/Truck Expense:Mileage	218.43	
Car/Truck Expense:Registration & License	546.00	
Car/Truck Expense:Repairs & Maintenance	1,700.23	
Conferences and Seminars	4,700.00	
Contributions	2,500.00	
Depreciation Expense	923.04	
Dues and Subscriptions	3,400.00	
Insurance:General Liability Insurance	2,760.00	
Insurance:Owner's Health Insurance	4,272.00	
Insurance:Professional Liability Insuranc	6,875.00	
Insurance:Worker's Compensation	2,782.08	
Maintenance/Janitorial	2,841.95	
Marketing Expense	4,500.00	
Meals, Local	1,361.26	
Office Equipment	1,100.00	
Postage and Delivery	2,228.00	
Professional Fees:Accounting Fees	2,319.00	
Professional Fees:Legal Fees	600.00	
Professional Fees:Payroll Service Fees	1,529.24	
Promotional Expense	355.00	
Rent	7,005.00	
Repairs:Computer Repairs	390.00	
Supplies	5,699.36	
Telephone	4,018.67	
Travel	3,452.23	
Utilities	501.59	
Wages - Non Project Related:Employee Benefits	2,253.96	
Wages - Non Project Related:Employee Bonus	7,500.00	
Wages - Non Project Related:Payroll Tax Expenses	7,270.93	
Wages - Non Project Related:Sick/Holiday & Vacation Pay	4,659.09	
Wages - Non Project Related:Wages- Non-billable:Wages-Office & Staff Meetings	5,571.45	
Wages - Non Project Related:Wages- Non-billable:Wages-Unbillable	1,250.00	
Wages - Non Project Related:Wages - Office Staff	7,272.00	
Other Expense:Interest Expense	2,236.18	
<b>TOTAL</b>	<b>398,663.47</b>	<b>398,663.47</b>