

# Sample Construction Company

## Trial Balance Sheet for Mar 2023 (FP 8)

3/27/24  
8:16AM

Group	Account	Starting Balance	Debits	Credits	Ending Balance	Change
10100	Cash in Bank-Operating	308,285.69	125,000.00	1,591.88	431,693.81	123,408.12
10200	Cash in Bank-Payroll	0.00	0.00	0.00	0.00	0.00
10250	Cash in Bank - Direct Deposits	0.00	0.00	0.00	0.00	0.00
10300	Cash in Bank-Savings	0.00	0.00	0.00	0.00	0.00
10400	Cash Drawer	0.00	0.00	0.00	0.00	0.00
10500	Cash In Transit	0.00	0.00	0.00	0.00	0.00
10600	Cash Vault	0.00	0.00	0.00	0.00	0.00
10700	Merchant Services	0.00	0.00	0.00	0.00	0.00
10900	Petty Cash	0.00	0.00	0.00	0.00	0.00
11100	Accounts Receivable-Trade	178,227.60	149,324.40	125,000.00	202,552.00	24,324.40
11200	Retention Receivable	164,409.20	49,774.80	0.00	214,184.00	49,774.80
11300	Accounts Receivable-Other	0.00	0.00	0.00	0.00	0.00
11400	Less: Doubtful Accounts	0.00	0.00	0.00	0.00	0.00
12000	Notes Receivable	0.00	0.00	0.00	0.00	0.00
12410	Work in Progress - Labor	0.00	0.00	0.00	0.00	0.00
12510	Work in Progress - Material	0.00	0.00	0.00	0.00	0.00
12610	Work in Progress - Subcontracts	0.00	0.00	0.00	0.00	0.00
12710	Work in Progress - Equipment	0.00	0.00	0.00	0.00	0.00
12810	Work in Progress - General	0.00	0.00	0.00	0.00	0.00
14100	Prepaid Insurance	0.00	0.00	0.00	0.00	0.00
14200	Prepaid Other	0.00	0.00	0.00	0.00	0.00
15000	Costs in Excess of Billings	0.00	0.00	0.00	0.00	0.00
15500	Inventory	0.00	0.00	0.00	0.00	0.00
16005	Land	0.00	0.00	0.00	0.00	0.00
16010	Buildings	0.00	0.00	0.00	0.00	0.00
16020	Acc Dep-Buildings	0.00	0.00	0.00	0.00	0.00
16030	Leasehold Improvements	0.00	0.00	0.00	0.00	0.00
16040	Acc Amort-Leasehold Improvmnts	0.00	0.00	0.00	0.00	0.00
16110	Construction Equipment	0.00	0.00	0.00	0.00	0.00
16120	Acc Dep-Construction Equipment	-10,000.00	0.00	2,500.00	-12,500.00	-2,500.00
16210	Office Equipment	0.00	0.00	0.00	0.00	0.00
16220	Acc Dep-Office Equipment	-720.00	0.00	180.00	-900.00	-180.00
16330	Computers & Software	0.00	0.00	0.00	0.00	0.00
16340	Acc Dep-Computers & Software	-4,000.00	0.00	1,000.00	-5,000.00	-1,000.00
16410	Nonfield Vehicles	0.00	0.00	0.00	0.00	0.00
16420	Acc Dep-Nonfield Vehicles	-5,000.00	0.00	1,250.00	-6,250.00	-1,250.00
16430	Field Vehicles	0.00	0.00	0.00	0.00	0.00
16440	Acc Dep-Field Vehicles	0.00	0.00	0.00	0.00	0.00
17500	Deposits	0.00	0.00	0.00	0.00	0.00
17510	Organization Expense	0.00	0.00	0.00	0.00	0.00
17520	Acc Amort-Organization Expense	0.00	0.00	0.00	0.00	0.00
20100	Accounts Payable-Trade	0.00	1,000.00	1,000.00	0.00	0.00
20200	Subcontracts Payable	-106,700.00	0.00	7,287.00	-113,987.00	-7,287.00
20300	Retention Payable	-8,500.00	0.00	0.00	-8,500.00	0.00
20400	Refunds Payable	0.00	0.00	0.00	0.00	0.00
20500	Gift Cards Issued	0.00	0.00	0.00	0.00	0.00
20600	Bank One Visa	0.00	0.00	0.00	0.00	0.00
20700	Chase Master Card	0.00	0.00	0.00	0.00	0.00
20800	American Express	0.00	0.00	0.00	0.00	0.00
20900	Credit Card Fees Collected	0.00	0.00	0.00	0.00	0.00
21010	Accrued Payroll	-18,334.04	0.00	4,583.51	-22,917.55	-4,583.51
21020	Federal Income Tax Withheld	-2,950.04	0.00	737.51	-3,687.55	-737.51
21030	FICA Withheld	-1,789.52	0.00	447.38	-2,236.90	-447.38
21040	FICA Accrued	-1,789.52	0.00	447.38	-2,236.90	-447.38
21050	FUTA Accrued	-200.80	0.00	50.20	-251.00	-50.20
21060	State Income Tax Withheld	-1,764.00	0.00	441.00	-2,205.00	-441.00
21065	California State Tax	0.00	0.00	0.00	0.00	0.00
21070	Disability Insurance Accrued	0.00	0.00	0.00	0.00	0.00
21075	California SDI	0.00	0.00	0.00	0.00	0.00
21080	State Unemployment Insurance	0.00	0.00	0.00	0.00	0.00
21085	California Unemployment	0.00	0.00	0.00	0.00	0.00
21090	Workers Compensation Insurance	-548.80	0.00	137.20	-686.00	-137.20
21095	California Workers Comp	0.00	0.00	0.00	0.00	0.00
21097	General Liability Insurance	0.00	0.00	0.00	0.00	0.00
21100	Group Health-Employee Paid	0.00	0.00	0.00	0.00	0.00

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3/27/24  
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Group	Account	Starting Balance	Debits	Credits	Ending Balance	Change
	21110	Group Life-Employee Paid	0.00	0.00	0.00	0.00
	21120	Due Credit Union (IRA, Etc.)	0.00	0.00	0.00	0.00
	21130	Garnishment Withheld	0.00	0.00	0.00	0.00
	21140	Miscellaneous Payroll Accruals	0.00	0.00	0.00	0.00
	21150	401K Accrual Account	0.00	0.00	0.00	0.00
	22010	Pensions Accrued	0.00	0.00	0.00	0.00
	22020	Vacations Accrued	0.00	0.00	0.00	0.00
	22030	Health & Welfare Fund Accrued	0.00	0.00	0.00	0.00
	22040	Union Dues Payable	0.00	0.00	0.00	0.00
	22050	Sick Pay Accrued	0.00	0.00	0.00	0.00
	23000	Sales & Use Taxes Accrued	0.00	0.00	0.00	0.00
	24010	Federal Income Tax Payable	0.00	0.00	0.00	0.00
	24020	State Income Tax Payable	0.00	0.00	0.00	0.00
	24500	Other Accruals	0.00	0.00	0.00	0.00
	24600	Short Term Notes	0.00	0.00	0.00	0.00
	24700	Current Portion-Long Term Debt	0.00	0.00	0.00	0.00
	25000	Billings in Excess of Costs	0.00	0.00	0.00	0.00
	26000	Long Term Notes	4,000.00	1,000.00	0.00	5,000.00
	28800	Deferred Items	0.00	0.00	0.00	0.00
	30000	Capital Stock	0.00	0.00	0.00	0.00
	30100	Capital Surplus	0.00	0.00	0.00	0.00
	31000	Retained Earnings	0.00	0.00	0.00	0.00
	32000	Year-To-Date Earnings	0.00	0.00	0.00	0.00
	41100	Contract Revenue-Open Jobs	-657,636.80	0.00	199,099.20	-856,736.00
	41200	Contract Revenue-Closed Jobs	0.00	0.00	0.00	0.00
	41300	Contra: Past Years Job Revenue	0.00	0.00	0.00	0.00
	41500	Over/Under Billings	0.00	0.00	0.00	0.00
	41600	Contra: Prior Years Over/Under Billings	0.00	0.00	0.00	0.00
	42000	Time & Materials Revenue	0.00	0.00	0.00	0.00
	45010	Labor-Jobs in Progress	27,376.72	6,844.18	0.00	34,220.90
	45020	Labor-Closed Jobs	0.00	0.00	0.00	0.00
	45030	Prior Years Labor	0.00	0.00	0.00	0.00
	45110	Material-Jobs in Progress	0.00	0.00	0.00	0.00
	45120	Material-Closed Jobs	0.00	0.00	0.00	0.00
	45130	Prior Years Material	0.00	0.00	0.00	0.00
	45210	Subcontracts-Jobs in Progress	115,200.00	7,287.00	0.00	122,487.00
	45220	Subcontracts-Closed Jobs	0.00	0.00	0.00	0.00
	45230	Prior Years Subcontracts	0.00	0.00	0.00	0.00
	45310	Equipment-Jobs in Progress	0.00	0.00	0.00	0.00
	45320	Equipment-Closed Jobs	0.00	0.00	0.00	0.00
	45330	Prior Years Equipment	0.00	0.00	0.00	0.00
	45410	General-Jobs in Progress	0.00	0.00	0.00	0.00
	45420	General-Closed Jobs	0.00	0.00	0.00	0.00
	45430	Prior Years General	0.00	0.00	0.00	0.00
	45510	Jobs in Progress - Burden	0.00	0.00	0.00	0.00
	45520	Closed Jobs - Burden	0.00	0.00	0.00	0.00
	45530	Prior Years Burden	0.00	0.00	0.00	0.00
	45600	Cost of Goods Sold	0.00	0.00	0.00	0.00
	46010	Field Vehicles-Depreciation	0.00	0.00	0.00	0.00
	46020	Field Vehicles-Repair/Maintain	0.00	0.00	0.00	0.00
	46030	Field Vehicles-Fuel, Oil, Etc.	0.00	0.00	0.00	0.00
	46040	Equipment-Depreciation	0.00	0.00	0.00	0.00
	46050	Equipment-Repair/Maintain	0.00	0.00	0.00	0.00
	46060	Equipment-Fuel, Oil, Etc.	0.00	0.00	0.00	0.00
	46070	Equipment Rental-General	0.00	0.00	0.00	0.00
	46080	Small Tools	0.00	0.00	0.00	0.00
	46090	Shop Supplies	0.00	0.00	0.00	0.00
	46100	Estimator Salary & Expense	0.00	0.00	0.00	0.00
	46110	Indirect Labor	0.00	0.00	0.00	0.00
	46140	Miscellaneous	0.00	0.00	0.00	0.00
	46200	General Liability Insurance	0.00	0.00	0.00	0.00
	46300	Fees/Licenses-Not Job Specific	0.00	0.00	0.00	0.00
	46400	Warranty Costs	0.00	0.00	0.00	0.00
	46500	Miscellaneous	0.00	0.00	0.00	0.00
	46600	Indirect Costs Applied to Jobs	0.00	0.00	0.00	0.00

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3/27/24  
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Group	Account	Starting Balance	Debits	Credits	Ending Balance	Change
52000	Bad Debt	0.00	0.00	0.00	0.00	0.00
54000	Bank Charges	0.00	0.00	0.00	0.00	0.00
56020	Dep-Buildings	0.00	0.00	0.00	0.00	0.00
56040	Amort-Leasehold Improvements	0.00	0.00	0.00	0.00	0.00
56120	Dep-Construction Equipment	10,000.00	2,500.00	0.00	12,500.00	2,500.00
56220	Dep-Office Equipment	720.00	180.00	0.00	900.00	180.00
56340	Dep-Computers & Software	4,000.00	1,000.00	0.00	5,000.00	1,000.00
56420	Dep-Nonfield Vehicles	5,000.00	1,250.00	0.00	6,250.00	1,250.00
56440	Dep-Field Vehicles	0.00	0.00	0.00	0.00	0.00
58000	Donations & Contributions	0.00	0.00	0.00	0.00	0.00
60000	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00
62100	Salaries-Officers	0.00	0.00	0.00	0.00	0.00
62200	Salaries-Administrative	0.00	0.00	0.00	0.00	0.00
62300	Salaries-Staff	0.00	0.00	0.00	0.00	0.00
62400	Salaries-Clerical	0.00	0.00	0.00	0.00	0.00
62500	Admin P/R Tax & Workers Comp	0.00	0.00	0.00	0.00	0.00
62600	Vacation Pay	0.00	0.00	0.00	0.00	0.00
62700	Sick Pay	0.00	0.00	0.00	0.00	0.00
62800	Group Health/Life Insurance	0.00	0.00	0.00	0.00	0.00
62900	Training	0.00	0.00	0.00	0.00	0.00
63000	Conventions & Seminars	0.00	0.00	0.00	0.00	0.00
63100	Travel, Mileage, Per Diem	0.00	0.00	0.00	0.00	0.00
63200	Other Employee Related Expense	0.00	0.00	0.00	0.00	0.00
64000	Fees, Licenses, Tools	0.00	0.00	0.00	0.00	0.00
66100	Fire & Theft Insurance	0.00	0.00	0.00	0.00	0.00
66200	Vehicle Insurance	0.00	0.00	0.00	0.00	0.00
66300	Other Insurance	0.00	0.00	0.00	0.00	0.00
68100	Advertising	0.00	0.00	0.00	0.00	0.00
68200	Entertainment	0.00	0.00	0.00	0.00	0.00
68300	Promotional	0.00	0.00	0.00	0.00	0.00
68400	Other Marketing Expense	0.00	0.00	0.00	0.00	0.00
70000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
74100	Office Supplies	1,150.32	194.30	0.00	1,344.62	194.30
74200	Postage, Courier, Freight	0.00	0.00	0.00	0.00	0.00
74300	Rent	0.00	0.00	0.00	0.00	0.00
74400	Janitorial, Garbage	0.00	0.00	0.00	0.00	0.00
74500	Utilities	0.00	0.00	0.00	0.00	0.00
76100	Accounting	0.00	0.00	0.00	0.00	0.00
76200	Legal	0.00	0.00	0.00	0.00	0.00
76300	Other	0.00	0.00	0.00	0.00	0.00
78100	Repair/Maintain-Buildings	0.00	0.00	0.00	0.00	0.00
78200	Repair/Maintain-Equipment	175.00	0.00	0.00	175.00	0.00
78300	Repair/Maintain-Office	1,123.85	397.58	0.00	1,521.43	397.58
78400	Repair/Maintain-Other	265.14	0.00	0.00	265.14	0.00
86100	Property Taxes	0.00	0.00	0.00	0.00	0.00
86200	Sales & Use Taxes	0.00	0.00	0.00	0.00	0.00
86300	Other Taxes	0.00	0.00	0.00	0.00	0.00
88000	Telephone	0.00	0.00	0.00	0.00	0.00
90200	Interest Income	0.00	0.00	0.00	0.00	0.00
90300	Discounts Earned	0.00	0.00	0.00	0.00	0.00
90400	Freight Income	0.00	0.00	0.00	0.00	0.00
90500	Gain on Sale of Assets	0.00	0.00	0.00	0.00	0.00
90700	Backcharge Income	0.00	0.00	0.00	0.00	0.00
90800	Rental Units Income	0.00	0.00	0.00	0.00	0.00
91200	Interest Expense	0.00	0.00	0.00	0.00	0.00
91300	Discounts Given	0.00	0.00	0.00	0.00	0.00
91500	Loss on Sale of Assets	0.00	0.00	0.00	0.00	0.00
91800	Rental Unit Expense	0.00	0.00	0.00	0.00	0.00
92000	Suspens/Missing/Invalid	0.00	578.20	578.20	0.00	0.00
97000	Federal Income Tax	0.00	0.00	0.00	0.00	0.00
98000	State Income Tax	0.00	0.00	0.00	0.00	0.00
		0.00	346,330.46	346,330.46	0.00	0.00