eFinancialz Incorporated

Sample Client Professional Corporation (Illustrative)

Trial Balance – Working Paper Lead Schedule

Current period: Jan 1 – Dec 31, 2025 Comparative period: Jan 1 – Dec 31, 2024

SAMPLE DOCUMENT — illustrative format only. Client name and all figures below are fictitious and do not represent any real client or engagement.

	Opening Bal.	Net Movement	Closing Bal.	W/P Ref	Prior Year	Var $	Var %
1000 Bank	62,770.60	0.00	**62,770.60**	A. 1	96,499.65	(33,729.05)	(35)
1001 Petty cash	130.05	0.00	**130.05**	rev.	76.99	53.06	69
1050 Investment -Cash	87,112.06	(159,378.44)	**(72,266.38)**	B. 1 B. 2	1,520.13	(73,786.51)	(4854)
111.1000 Cash	**150,012.71**	**(159,378.44)**	**(9,365.73)**		**98,096.77**	**(107,462.50)**	**(110)**
1060 Investment Equity - 1	55,669.49	(38,809.97)	**16,859.52**	B. 1 B. 2	71,168.74	(54,309.22)	(76)
1062 Investment Equity - 2	7,848.12	(55.63)	**7,792.49**	B. 1 B. 2	8,622.73	(830.24)	(10)
1063 Investment Equity - 3	27,577.31	127,971.11	**155,548.42**	B. 1 B. 2	25,313.23	130,235.19	514
1064 Investment Equity - 4	105,061.92	13,892.28	**118,954.20**	B. 1 B. 2	90,620.22	28,333.98	31
1066 Investment Equity - 5	54,000.66	104,231.43	**158,232.09**	B. 1 B. 2	97,257.89	60,974.20	63
1067 Investment Equity - 6	49,072.76	16,445.74	**65,518.50**	B. 1 B. 2	23,879.02	41,639.48	174
1068 Investment Equity - 7	36,001.17	(4,559.83)	**31,441.34**	B. 1 B. 2	31,365.71	75.63	0
1069 Investment Equity - 8	35.22	63.08	**98.30**	B. 1 B. 2	33.25	65.05	196
113.1180 Marketable securities	**335,266.65**	**219,178.21**	**554,444.86**		**348,260.79**	**206,184.07**	**59**
1200 AR- Service Income	484.15	55,408.10	**55,892.25**	C. 1 pg3	42,375.50	13,516.75	32
1250 AR- Other Income	0.00	1,798.08	**1,798.08**	C. 1 pg1	3,930.63	(2,132.55)	(54)
1260 AR- Canada Carbon Rebate	0.00	0.00	**0.00**	C. 2	531.06	(531.06)	(100)
115.1060 Accounts receivable	**484.15**	**57,206.18**	**57,690.33**		**46,837.19**	**10,853.14**	**23**
2020 Accrued liabilities	(1,297.46)	0.00	**(1,297.46)**	CC. 2	(1,525.43)	227.97	(15)
2030 Credit card	(429.03)	0.00	**(429.03)**	BB. 1	(325.31)	(103.72)	32
215.2620 Accounts payable and accrued	**(1,726.49)**	**0.00**	**(1,726.49)**		**(1,850.74)**	**124.25**	**(7)**
2040 Payroll tax payable	0.00	(8,211.18)	**(8,211.18)**		(7,822.86)	(388.32)	5
215.2627 Employee deductions payable	**0.00**	**(8,211.18)**	**(8,211.18)**	40. 1	**(7,822.86)**	**(388.32)**	**5**
2070 Income tax payable	43,416.93	(24,669.55)	**18,747.38**		(11,896.81)	30,644.19	(258)
217.2680.01 Income taxes payable	**43,416.93**	**(24,669.55)**	**18,747.38**	FF. 2 FF. 3	**(11,896.81)**	**30,644.19**	**(258)**
2050 Shareholder loan account	(12,885.63)	(13,392.83)	**(26,278.46)**	MM. 1	(14,270.85)	(12,007.61)	84
235.3261.01 Due to (from) individ share	**(12,885.63)**	**(13,392.83)**	**(26,278.46)**		**(14,270.85)**	**(12,007.61)**	**84**
3000 Common shares	(112.27)	(16.26)	**(128.53)**	rev.	(128.53)	0.00	0
271.3500.01 Common shares Class #1	**(112.27)**	**(16.26)**	**(128.53)**		**(128.53)**	**0.00**	**0**
3990 Retained earnings	(592,695.37)	73,895.61	**(518,799.76)**		(345,214.43)	(173,585.33)	50
274.3660 Retained earnings (Deficit) -	**(592,695.37)**	**73,895.61**	**(518,799.76)**	Ok	**(345,214.43)**	**(173,585.33)**	**50**

eFinancialz Incorporated

Sample Client Professional Corporation (Illustrative)

Trial Balance – Working Paper Lead Schedule

Current period: Jan 1 – Dec 31, 2025 Comparative period: Jan 1 – Dec 31, 2024

SAMPLE DOCUMENT — illustrative format only. Client name and all figures below are fictitious and do not represent any real client or engagement.

	Opening Bal.	Net Movement	Closing Bal.	W/P Ref	Prior Year	Var $	Var %
NETINC Net Income (Loss)	(321,863.68)	(13,131.99)	**(334,995.67)**		(173,585.33)	(161,410.34)	93
275.3680 Net income (Loss)	**(321,863.68)**	**(13,131.99)**	**(334,995.67)**		**(173,585.33)**	**(161,410.34)**	**93**
3560 Dividends	119,047.77	0.00	**119,047.77**	TT. 1 TT. 2	63,144.89	55,902.88	89
276.3700 Dividends	**119,047.77**	**0.00**	**119,047.77**		**63,144.89**	**55,902.88**	**89**
4000 Fee for service income	(495,632.15)	(71,013.44)	**(566,645.59)**		(578,688.07)	12,042.48	(2)
4001 Non-medical income	(34,269.81)	(2,953.83)	**(37,223.64)**		(37,494.58)	270.94	(1)
311.8000 Sales	**(529,901.96)**	**(73,967.27)**	**(603,869.23)**	20	**(616,182.65)**	**12,313.42**	**(2)**
5046 Donation	302.36	0.00	**302.36**		203.78	98.58	48
511.8522 Donations	**302.36**	**0.00**	**302.36**	40. 3 S2	**203.78**	**98.58**	**48**
6000 Meals & Entertainment	5,037.19	0.00	**5,037.19**	50% S1 addback	5,438.18	(400.99)	(7)
511.8523 Meals and entertainment	**5,037.19**	**0.00**	**5,037.19**		**5,438.18**	**(400.99)**	**(7)**
5005 Bank charges	343.71	0.00	**343.71**		46.70	297.01	636
5006 Non deductible Interest & Penalties	0.00	2.09	**2.09**	s1 addback	0.78	1.31	168
525.8710 Bank charges	**343.71**	**2.09**	**345.80**		**47.48**	**298.32**	**628**
6090 Due & Subscription	9,417.36	0.00	**9,417.36**		8,425.35	992.01	12
6091 Continuing Education	5,807.85	0.00	**5,807.85**		0.00	5,807.85	0
527.8760 Business taxes, licences and	**15,225.21**	**0.00**	**15,225.21**		**8,425.35**	**6,799.86**	**81**
5020 Professional fees	3,085.67	0.00	**3,085.67**	40. 2	5,672.91	(2,587.24)	(46)
531.8860 Professional fees	**3,085.67**	**0.00**	**3,085.67**		**5,672.91**	**(2,587.24)**	**(46)**
4064 Management fees- Investment #WS	0.00	1,456.08	**1,456.08**	B. 1 B. 2	2,151.93	(695.85)	(32)
531.8871 Management fees	**0.00**	**1,456.08**	**1,456.08**		**2,151.93**	**(695.85)**	**(32)**
5045 Home office	0.00	3,596.31	**3,596.31**		4,116.20	(519.89)	(13)
533.8910 Rent	**0.00**	**3,596.31**	**3,596.31**		**4,116.20**	**(519.89)**	**(13)**
5010 Payroll expenses	89,149.97	7,026.67	**96,176.64**	40. 5 40. 1	165,934.69	(69,758.05)	(42)
5011 Payroll remittances	61,148.15	5,309.16	**66,457.31**	40. 4 40. 1	104,072.66	(37,615.35)	(36)
537.9060 Salaries and wages	**150,298.12**	**12,335.83**	**162,633.95**		**270,007.35**	**(107,373.40)**	**(40)**
5055 Office Supplies	1,536.00	0.00	**1,536.00**		1,274.11	261.89	21
541.9130 Supplies	**1,536.00**	**0.00**	**1,536.00**		**1,274.11**	**261.89**	**21**
5030 Auto expense	1,238.26	10,224.00	**11,462.26**		11,648.56	(186.30)	(2)

eFinancialz Incorporated

Sample Client Professional Corporation (Illustrative)

Trial Balance – Working Paper Lead Schedule

Current period: Jan 1 – Dec 31, 2025 Comparative period: Jan 1 – Dec 31, 2024

SAMPLE DOCUMENT — illustrative format only. Client name and all figures below are fictitious and do not represent any real client or engagement.

	Opening Bal.	Net Movement	Closing Bal.	W/P Ref	Prior Year	Var $	Var %
6010 Travel	251.75	0.00	**251.75**		90.16	161.59	179
545.9200 Vehicle	**1,490.01**	**10,224.00**	**11,714.01**		**11,738.72**	**(24.71)**	**0**
5040 Telephone expense	5,518.47	0.00	**5,518.47**		4,567.87	950.60	21
547.9225 Telephone	**5,518.47**	**0.00**	**5,518.47**		**4,567.87**	**950.60**	**21**
6050 Computer & internet expenses	2,955.52	0.00	**2,955.52**		1,592.67	1,362.85	86
581.9270.01 Computer and internet exp	**2,955.52**	**0.00**	**2,955.52**		**1,592.67**	**1,362.85**	**86**
4061 US withholding tax	0.00	456.43	**456.43**	70	331.33	125.10	38
4066 Dividend income	0.00	0.00	**0.00**	70	(91.81)	91.81	(100)
4067 Foreign Dividend income	0.00	(3,706.23)	**(3,706.23)**	70	(2,706.81)	(999.42)	37
5000 ROC Adj.	0.00	(3.24)	**(3.24)**	70	(30.03)	26.79	(89)
341.8095 Dividend income	**0.00**	**(3,253.04)**	**(3,253.04)**	S7	**(2,497.32)**	**(755.72)**	**30**
4065 Gain/Loss sale of shares	0.00	(21,111.02)	**(21,111.02)**	70	(557.72)	(20,553.30)	3685
361.8211 Gains (losses) on disposal of	**0.00**	**(21,111.02)**	**(21,111.02)**	S6	**(557.72)**	**(20,553.30)**	**3685**
4040 Canada carbon rebate	(132.15)	0.00	**(132.15)**	FF. 2	(368.73)	236.58	(64)
381.8230.03 Canada carbon rebate	**(132.15)**	**0.00**	**(132.15)**		**(368.73)**	**236.58**	**(64)**
9000 Tax provision	0.00	28,362.93	**28,362.93**		42,117.47	(13,754.54)	(33)
810.9990.01 Current income taxes	**0.00**	**28,362.93**	**28,362.93**		**42,117.47**	**(13,754.54)**	**(33)**
TOTAL – Income Statement	**(321,863.68)**	**(13,131.99)**	**(334,995.67)**		**(173,585.33)**	**(161,410.34)**	**93**