

CLOSEPACK

## Close Package

# Craig's Design and Landscaping Services

April 2026

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**DRAFT — must be reviewed by CPA before submission.**

ClosePack is a draft generator. The figures here come from your QuickBooks exports without independent verification and do not constitute professional accounting advice.

Generated: 2026-05-11 20:26 UTC

- Review Notes & sanity checks
- Balance Sheet — Assets, Liabilities, Equity
- Income Statement — Revenue, COGS, Operating Income, Net Income
- Unbilled Revenue Schedule — T&M revenue earned vs invoiced
- A/R Aging — outstanding receivables by bucket
- Manual Review Checklist

## Review Notes

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Cross-file sanity checks. Address before delivery.

**i** **Period dates differ between files**

Trial Balance: As of Apr 30, 2026. A/R Aging: As of May 11, 2026. These should be the same snapshot date for an internally-consistent close package.

# Balance Sheet

As of April 2026

| ACCOUNT                                      | SECTION     | AMOUNT                        |
|--|-------------|-------------------------------|
| <strong>ASSETS</strong>                      |             |                               |
| <strong>Current Assets</strong>              |             |                               |
| Checking                                     | Assets      | \$1,201.00                    |
| Savings                                      | Assets      | \$800.00                      |
| Undeposited Funds                            | Assets      | \$2,062.52                    |
| Accounts Receivable (A/R)                    | Assets      | \$5,281.52                    |
| Inventory Asset                              | Assets      | \$596.25                      |
| <strong>Total Current Assets</strong>        |             | <strong>\$9,941.29</strong>   |
| <strong>Non-Current Assets</strong>          |             |                               |
| Truck:Original Cost                          | Assets      | \$13,495.00                   |
| <strong>Total Non-Current Assets</strong>    |             | <strong>\$13,495.00</strong>  |
| <strong>Total Assets</strong>                |             | <strong>\$23,436.29</strong>  |
| <strong>LIABILITIES</strong>                 |             |                               |
| <strong>Current Liabilities</strong>         |             |                               |
| Accounts Payable (A/P)                       | Liabilities | \$1,602.67                    |
| Arizona Dept. of Revenue Payable             | Liabilities | \$0.00                        |
| Board of Equalization Payable                | Liabilities | \$370.94                      |
| Mastercard                                   | Liabilities | \$123.72                      |
| <strong>Total Current Liabilities</strong>   |             | <strong>\$2,097.33</strong>   |
| <strong>Long-term Liabilities</strong>       |             |                               |
| Loan Payable                                 | Liabilities | \$4,000.00                    |
| Notes Payable                                | Liabilities | \$25,000.00                   |
| <strong>Total Long-term Liabilities</strong> |             | <strong>\$29,000.00</strong>  |
| <strong>Total Liabilities</strong>           |             | <strong>\$31,097.33</strong>  |
| <strong>EQUITY</strong>                      |             |                               |
| Opening Balance Equity                       | Equity      | (\$9,337.50)                  |
| Retained Earnings                            | Equity      | \$91.25                       |
| Net Income (current period)                  | Equity      | \$1,585.21                    |
| <strong>Total Equity</strong>                |             | <strong>(\$7,661.04)</strong> |

**Total Liabilities + Equity: \$23,436.29 vs Total Assets: \$23,436.29**

✓ **Balanced**

# Income Statement

For period: April 2026

| ACCOUNT  | AMOUNT                      |
|--|-----------------------------|
| <strong>REVENUE</strong>   |                             |
| Design income  | \$2,250.00                  |
| Discounts given  | (\$89.50)                   |
| Landscaping Services   | \$1,287.50                  |
| Landscaping Services:Job Materials:Fountains and Garden Lighting | \$2,246.50                  |
| Landscaping Services:Job Materials:Plants and Soil               | \$2,220.72                  |
| Landscaping Services:Job Materials:Sprinklers and Drip Systems   | \$138.00                    |
| Landscaping Services:Labor:Installation                          | \$250.00                    |
| Landscaping Services:Labor:Maintenance and Repair                | \$50.00                     |
| Pest Control Services  | \$40.00                     |
| Sales of Product Income  | \$912.75                    |
| Services   | \$503.55                    |
| <strong>Total Revenue</strong>                                   | <strong>\$9,809.52</strong> |
| <strong>COST OF GOODS SOLD</strong>                              |                             |
| Cost of Goods Sold   | \$405.00                    |
| Job Expenses   | \$155.07                    |
| Job Expenses:Job Materials:Decks and Patios                      | \$234.04                    |
| Job Expenses:Job Materials:Plants and Soil                       | \$353.12                    |
| Job Expenses:Job Materials:Sprinklers and Drip Systems           | \$215.66                    |
| <strong>Total COGS</strong>                                      | <strong>\$1,362.89</strong> |
| <strong>Gross Profit</strong>                                    | <strong>\$8,446.63</strong> |
| <strong>OPERATING EXPENSES</strong>                              |                             |
| Advertising  | \$74.86                     |
| Automobile   | \$79.96                     |
| Automobile:Fuel  | \$349.41                    |
| Equipment Rental   | \$112.00                    |
| Insurance  | \$241.23                    |
| Legal & Professional Fees  | \$75.00                     |
| Legal & Professional Fees:Accounting                             | \$640.00                    |
| Legal & Professional Fees:Bookkeeper                             | \$55.00                     |
| Legal & Professional Fees:Lawyer                                 | \$100.00                    |

| <b>ACCOUNT</b>                           | <b>AMOUNT</b>     |
|--|-------------------|
| Maintenance and Repair                   | \$185.00          |
| Maintenance and Repair:Equipment Repairs | \$755.00          |
| Meals and Entertainment                  | \$28.49           |
| Miscellaneous                            | \$2,916.00        |
| Office Expenses                          | \$18.08           |
| Rent or Lease                            | \$900.00          |
| Utilities:Gas and Electric               | \$200.53          |
| Utilities:Telephone                      | \$130.86          |
| <b>Total Operating Expenses</b>          | <b>\$6,861.42</b> |
| <b>Operating Income</b>                  | <b>\$1,585.21</b> |

**NET INCOME**

**\$1,585.21**

## Unbilled Revenue Schedule

T&M billing-rate basis. Not a GAAP WIP asset valuation. Billable hours only.

| CLIENT                   | PROJECT | HOURS | RATE    | REVENUE         | INVOICED        | POSITION        | STATUS     |
|--------------------------|---------|-------|---------|-----------------|-----------------|-----------------|------------|
| Rondonuwu Fruit and Vegi |         | 5.00  | \$15.00 | \$75.00         | \$78.60         | (\$3.60)        | OVERBILLED |
| Amy's Bird Sanctuary     |         | 5.00  | \$75.00 | \$375.00        | \$239.00        | \$136.00        | UNBILLED   |
| <b>TOTAL</b>             |         |       |         | <b>\$450.00</b> | <b>\$317.60</b> | <b>\$132.40</b> |            |

Unbilled (yellow) — work delivered, not yet invoiced. Overbilled (red) — invoiced exceeds earned. On track (green) — within \$0.50.

Note: clients without time entries in the Time Activity Report are excluded from this schedule. See the A/R Aging Summary for outstanding balances on those clients.

## A/R Aging Summary

As of May 11, 2026

| CUSTOMER                  | CURRENT           | 1-30              | 31-60           | 61-90           | 91+           | TOTAL             |
|---------------------------|-------------------|-------------------|-----------------|-----------------|---------------|-------------------|
| Paulsen Medical Supplies  | \$954.75          | \$0.00            | \$0.00          | \$0.00          | \$0.00        | \$954.75          |
| Geeta Kalapatapu          | \$629.10          | \$0.00            | \$0.00          | \$0.00          | \$0.00        | \$629.10          |
| Freeman Sporting Goods    | \$477.50          | \$4.00            | \$81.00         | \$0.00          | \$0.00        | \$562.50          |
| John Melton               | \$0.00            | \$450.00          | \$0.00          | \$0.00          | \$0.00        | \$450.00          |
| Travis Waldron            | \$414.72          | \$0.00            | \$0.00          | \$0.00          | \$0.00        | \$414.72          |
| Weiskopf Consulting       | \$375.00          | \$0.00            | \$0.00          | \$0.00          | \$0.00        | \$375.00          |
| Sonnenschein Family Store | \$362.07          | \$0.00            | \$0.00          | \$0.00          | \$0.00        | \$362.07          |
| Mark Cho                  | \$314.28          | \$0.00            | \$0.00          | \$0.00          | \$0.00        | \$314.28          |
| Shara Barnett             | \$0.00            | \$274.50          | \$0.00          | \$0.00          | \$0.00        | \$274.50          |
| Amy's Bird Sanctuary      | \$0.00            | \$239.00          | \$0.00          | \$0.00          | \$0.00        | \$239.00          |
| Red Rock Diner            | \$70.00           | \$0.00            | \$0.00          | \$156.00        | \$0.00        | \$226.00          |
| Sushi by Katsuyuki        | \$80.00           | \$80.00           | \$0.00          | \$0.00          | \$0.00        | \$160.00          |
| Bill's Windsurf Shop      | \$0.00            | \$0.00            | \$85.00         | \$0.00          | \$0.00        | \$85.00           |
| Jeff's Jalopies           | \$0.00            | \$81.00           | \$0.00          | \$0.00          | \$0.00        | \$81.00           |
| Rondonuwu Fruit and Vegi  | \$78.60           | \$0.00            | \$0.00          | \$0.00          | \$0.00        | \$78.60           |
| Kookies by Kathy          | \$0.00            | \$0.00            | \$75.00         | \$0.00          | \$0.00        | \$75.00           |
| <b>TOTAL</b>              | <b>\$3,756.02</b> | <b>\$1,128.50</b> | <b>\$241.00</b> | <b>\$156.00</b> | <b>\$0.00</b> | <b>\$5,281.52</b> |

Rows highlighted in red have balances in the 91+ bucket — follow up.

## Manual Review Checklist

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*Review each item before delivering this package to the client.*

- 1. Verify bank reconciliation matches Trial Balance cash account balance.
- 2. Confirm all outstanding invoices in the Aging Report are recorded in QBO.
- 3. Cross-check WIP entries against time logs in the Time Activity Report.
- 4. Review accounts receivable aging buckets — follow up on any balance over 90 days.
- 5. Verify payroll liabilities are cleared and payroll tax deposits are current.
- 6. Confirm credit card and loan accounts reconcile to the most recent statements.
- 7. Check that all prepaid expenses and accruals are properly recorded for the period.
- 8. Verify fixed asset additions and disposals are recorded; depreciation is posted.
- 9. Review owner draws or distributions — confirm equity accounts net correctly.
- 10. Reconcile sales tax payable balance; confirm remittances are current.
- 11. Ensure all vendor bills received but not yet paid are entered as Accounts Payable.
- 12. Final sign-off: all adjusting journal entries reviewed and approved before client delivery.