

General Ledger Report Pack



Tabs3 Billing



PracticeMaster



Trust Accounting



Accounts Payable




General Ledger

General Ledger Report Pack

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Version 2025 (Friday, March 7, 2025)

List of Reports in Alphabetical Order

| | |
|---|----|
| Account Information Reports | 24 |
| Account Setup | 23 |
| Advanced Client Costs Report | 29 |
| Balance Sheet | 48 |
| Bank Account Balance Report | 27 |
| Budget Report | 25 |
| Cash Flows Report | 64 |
| Chart of Accounts List | 10 |
| Criteria Page | 39 |
| Department List | 7 |
| Deposit | 28 |
| Financial Statements Overview | 47 |
| General Ledger Report | 40 |
| GLS Client List | 7 |
| Income Statement | 55 |
| Journal Entry List by Batch Number | 8 |
| Journal Entry List by Transaction | 9 |
| Journal Entry Verification List | 26 |
| Journal Name List | 7 |
| Journal Report | 36 |
| Reconciliation Discrepancy Report | 30 |
| Reconciliation Report | 33 |
| Recurring Entry List | 9 |
| Statement of Cash Flows | 64 |
| Trial Balance | 45 |
| Verification List | 26 |
| Examples of the Owner Equity Portion | 66 |
| Examples of a Departmentalized Client | 68 |

Purposes & Benefits of GL Reports

The following table shows the various reports in GL including their purposes and benefits.

| PURPOSES & BENEFITS OF GL REPORTS | | | |
|--|---|--|---|
| Report | Purpose | Benefit | When to Run |
| <u>Account Information Reports</u> | Provides information for account balances, budgets, or journal entries, depending on the tab selected in the Account Information window when the report is printed. | Quickly print account-specific information such as differences in yearly balances and budgets or journal entries for a specific time period. | As needed. |
| <u>Advanced Client Costs Report</u> | Compares cost advances in Tabs3 Billing, checks and invoices in Tabs3 Accounts Payable (AP), and Advanced Client Costs account balances. | Helps ensure there are no discrepancies in cost advances between Tabs3 Billing, AP, and GL. | Monthly or as needed. |
| <u>Balance Sheet</u> | Shows assets, liabilities, and owner equity as of a specific date. A detail Balance Sheet that lists each account or a summarized Balance Sheet can be run. | Shows the financial position of a business on a specific date. Optionally include columns for each month, quarter, or year, as well as columns for each month in the current year along with difference and change in percentage. | Monthly or as needed. |
| <u>Budget Report</u> | Lists each month of the specified year with budget amounts for each account specified. | Verify budget amounts entered and totals. Can be printed for any year that has budget figures. | Usually annually after adjusting budget amounts for the year. |
| <u>Bank Account Balance Report</u> | Shows the current balance and grand totals for all accounts designated as bank accounts. | Allows you to easily see how much cash the firm has. | As needed. |
| <u>Deposit Summary</u> | Shows the itemized detail receipts and bank account information for individual deposits. | This report can be sent with the actual deposit to the bank. | As needed. |
| <u>General Ledger</u> | Prints a comprehensive list of all activity for selected accounts for a specified time frame. | Provides a detail ledger of each account showing beginning balance, activity, and ending balance for the specified time frame. Grand totals are also shown, making it easy to verify that you are in balance. All columns are optional, and a running balance can be included. | Monthly or as needed. |

| PURPOSES & BENEFITS OF GL REPORTS | | | |
|---|--|--|--|
| Report | Purpose | Benefit | When to Run |
| <u>Income Statement</u> | Shows revenues, expenses and the resulting profit/loss. A detail Income Statement that lists each account or a summary Income Statement can be run. | Shows the results of business operations for a specified period of time. Optionally include budget figures making it easy to see accounts that are out-of-line with projected revenues and expenses. Optionally include each month in this year, comparison figures for last quarter or last year and percentages. | Monthly or as needed. |
| <u>Journal Entry List</u> | The Journal Entry list is used to see all transactions that can be accessed using the Journal Entry window. | Provides the ability to print all records in a single record or batch. | As needed. |
| <u>Journal Entry Verification List</u> | Provides a paper audit trail of all transactions entered from all sources. Changes and deletions are also included. Separate lists are maintained for each User ID. | Allows you to check your work after each data entry session. | Usually after each data entry session. GL can be configured to not allow deletion of the verification lists unless they have been printed. |
| <u>Journal Report</u> | Provides a list of journal entries for specified accounts, dates, check numbers, journals, departments, and sources in a variety of sort orders. | Shows a concise list of journal entries. Particularly useful for printing a list of journal entries in check number order or entry order. Also useful for printing a list of reconciled entries, unreconciled entries, or both. Select which column to print and up to 3 sort orders. | As needed. |
| <u>Reconciliation Discrepancy Report</u> | Shows the current bank account balance, detail information on unreconciled journal entries/deposits, the ending balance of the previous reconciliation, the difference between the calculated beginning balance and the beginning balance from your bank statement, and the previously reconciled total. | Allows you to quickly and easily locate issues that prevent the Reconciliation from balancing. | As needed. |
| <u>Reconciliation Report</u> | Shows cleared journal entries/deposits, unreconciled journal entries/deposits or both in a summary or detail format. | Provides a listing of all journal entries/deposits cleared during the current reconciliation. A useful tool for determining where discrepancies reside when not in balance. | Monthly before finalizing the Reconciliation or as needed. |

| PURPOSES & BENEFITS OF GL REPORTS | | | |
|--|---|---|-----------------------|
| Report | Purpose | Benefit | When to Run |
| <u>Statement of Cash Flows</u> | Shows the amount of cash earned from profit, where you received additional cash, and where your cash was spent, broken down by Statement of Cash Flow Classification. | Shows how the firm's cash position has changed over a period of time. | Monthly or as needed. |
| <u>Trial Balance</u> | Shows the beginning balance, net activity, and ending balance for each account. Totals are shown for net debit and net credit activity. | Used as a worksheet for determining if you are in balance. | Monthly or as needed. |

Optional Report Footer

Footer

Print Footer

Print User Initials

Print Horizontal Ruling Line

The software can be configured to include an optional footer on the reports. The footer includes the day of the week, date, and time the report is printed. You can optionally include a horizontal ruling line and the initials of the User ID who prints the report.

The footer is configured at the printer level for each workstation in the Advanced Printing Options window (**File | Print Setup | Advanced Printing Options**).

The following is an example of a footer with the user initials and horizontal ruling line.

| | |
|-----|---------------------------|
| MLJ | Monday 08/26/2024 9:51 am |
|-----|---------------------------|

GLS Client List

| | | |
|--|--|---------|
| Date: 08/26/2024 | GL Client List Jensen, Martin & Anderson | Page: 1 |
| <p>Client #: 1</p> <p>Client Name: Jensen, Martin & Anderson GLS Data Path: Beginning Fiscal Month: 01 Decimal Places: 2 Restrict Journal Entries in the Future: 30 days Restrict Journal Entries in the Past: 30 days Date through which books are closed: 12/31/2023 Allow Deletion of Verification Lists After Display or Save: Y Allow an alternate account order to be defined in the Chart of Accounts: N</p> <p>Client #: 2</p> <p>Client Name: Chart of Accounts for Partnership GLS Data Path: Partnership Client\ Beginning Fiscal Month: 01 Decimal Places: 2 Restrict Journal Entries in the Future: N Restrict Journal Entries in the Past: N Date through which books are closed: 12/31/2023 Allow Deletion of Verification Lists After Display or Save: Y Allow an alternate account order to be defined in the Chart of Accounts: N</p> <p>Client #: 3</p> <p>Client Name: Corporation with Separate Stockholders GLS Data Path: Stockholder Client\ Beginning Fiscal Month: 01 Decimal Places: 2 Restrict Journal Entries in the Future: 45 days Restrict Journal Entries in the Past: 30 days Date through which books are closed: 12/31/2023 Allow Deletion of Verification Lists After Display or Save: Y Allow an alternate account order to be defined in the Chart of Accounts: Y</p> | | |

Menu

[Reports](#) | [File List](#) | [GLS Client List](#)

The report shown to the left is a GLS Client List. This list shows the client number, client name, data path, and the various settings that have been defined for each GL client. Each GL client is used to maintain a set of books for an accounting entity. Up to 999 GL clients can be defined in GL.

Journal Name List & Department List

| Date: 08/26/2024 | Journal Name List Jensen, Martin & Anderson | Page: 1 | | | | | | | | | | |
|---|---|---------|---------|------|---|---------|---|----------|---|---------------|---|---------|
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 10%;">Journal</th> <th style="text-align: left;">Name</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>General</td> </tr> <tr> <td>2</td> <td>Receipts</td> </tr> <tr> <td>3</td> <td>Disbursements</td> </tr> <tr> <td>4</td> <td>Payroll</td> </tr> </tbody> </table> | | | Journal | Name | 1 | General | 2 | Receipts | 3 | Disbursements | 4 | Payroll |
| Journal | Name | | | | | | | | | | | |
| 1 | General | | | | | | | | | | | |
| 2 | Receipts | | | | | | | | | | | |
| 3 | Disbursements | | | | | | | | | | | |
| 4 | Payroll | | | | | | | | | | | |

Date: 08/26/2024

Department List
Jensen, Martin & Anderson

Page: 1

| Department | Description |
|------------|--------------------|
| 1 | Michael L. Jensen |
| 2 | Paula Ann Martin |
| 3 | Ronald P. Anderson |
| 4 | Robert O. Burns |
| 5 | Kendra I. Michaels |
| 6 | Daniel H. Brady |
| 7 | Cheryl Bradley |
| 8 | Jennifer A. Noonan |
| 9 | Jason I. Masterson |
| 10 | Jimmy P. Praum |

Menu [Reports](#) | [File Lists](#) | [Journal Name List](#)

Menu [Reports](#) | [File Lists](#) | [Department List](#)

The lists on page 7 and page 8 show the information in the Journal Name List and the Department List. The Date shown for each list indicates the date the list was printed. Departments are optional and are used for separate profit centers, locations, timekeepers, or anything for which you want to print individual financial statements. Examples of a departmentalized chart of accounts and departmentalized financial statements can be found on pages 68–79.

Journal Entry List by Batch Number

Date: 08/26/2024

Journal Entry List by Batch Number
Jensen, Martin & Anderson

Page: 1

Batch #: 693

| Account #/Name | Trans # | Date | Debit | Credit | Description |
|--------------------------------------|----------------|------------|-----------|-----------|----------------------------------|
| 1110.00 - Operating Account | 156 | 08/21/2024 | | 1,000.00 | Payment on Bank Loan |
| 8170.00 - Interest Expense | 156 | 08/21/2024 | 612.26 | | Interest Expense on Bank Loan |
| 2510.00 - Bank Loan Payable | 156 | 08/21/2024 | 387.74 | | Principal Payment |
| 1110.00 - Operating Account | 155 | 08/18/2024 | | 110.00 | Equipment Lease |
| 8060.00 - Office Equipment Lease | 155 | 08/18/2024 | 110.00 | | Equipment Lease |
| 1110.00 - Operating Account | 154 | 08/18/2024 | | 152.36 | ABC Office Supplies |
| 8040.00 - Office Supplies | 154 | 08/18/2024 | 152.36 | | ABC Office Supplies |
| 8100.00 - Internet/Online Charges | 154 | 08/18/2024 | 95.00 | | Eastern Nebraska Cable Company |
| 1110.00 - Operating Account | 154 | 08/18/2024 | | 95.00 | Eastern Nebraska Cable Company |
| 1110.00 - Operating Account | 154 | 08/18/2024 | | 756.55 | Lincoln Telephone Company |
| 8090.00 - Telephone | 154 | 08/18/2024 | 756.55 | | Lincoln Telephone Company |
| 1110.00 - Operating Account | 153 | 08/21/2024 | | 270.00 | Business Cards - KIM, JIM, JAN |
| 7050.00 - Publicity (Ads, Brochures) | 153 | 08/21/2024 | 270.00 | | Business Cards - KIM, JIM, JAN |
| 8020.00 - Utilities | 152 | 08/18/2024 | 150.00 | | Lincoln Water & Waste |
| 1110.00 - Operating Account | 152 | 08/18/2024 | | 150.00 | Lincoln Water & Waste |
| 1110.00 - Operating Account | 151 | 08/17/2024 | | 600.00 | Equipment Lease |
| 8060.00 - Office Equipment Lease | 151 | 08/17/2024 | 600.00 | | Equipment Lease |
| 1110.00 - Operating Account | 148 | 08/15/2024 | | 125.89 | Lincoln Electric Systems |
| 8020.00 - Utilities | 148 | 08/15/2024 | 125.89 | | Lincoln Electric Systems |
| 1110.00 - Operating Account | 148 | 08/15/2024 | | 250.00 | Postage |
| 8120.00 - Postage | 148 | 08/15/2024 | 250.00 | | Postage |
| 1110.00 - Operating Account | 144 | 08/10/2024 | | 3,000.00 | Rent Received - Sublease |
| 4900.00 - Miscellaneous Income | 144 | 08/10/2024 | | 3,000.00 | Rent Received - Sublease |
| 8010.00 - Office Rent | 144 | 08/10/2024 | 6,500.00 | | D & B Real Estate - Monthly Rent |
| 1110.00 - Operating Account | 144 | 08/10/2024 | | 6,500.00 | D & B Real Estate - Monthly Rent |
| 8030.00 - Parking | 144 | 08/10/2024 | 90.00 | | City of Lincoln - Parking |
| 1110.00 - Operating Account | 144 | 08/10/2024 | | 90.00 | City of Lincoln - Parking |
| | Debits | | 13,099.80 | | |
| | Credits | | | 13,099.80 | |

Menu [File](#) | [Open](#) | [Journal Entries](#) | [Batch tab](#) | 

The report shown above is an example of a Journal Entry List by Batch Number. This list can be printed from within the **Batch** tab of the Journal Entries window. The contents of this list include the batch number, account number, account name, transaction number, transaction date, transaction amount, and description. Also included are total Debits and total Credits.

Journal Entry List by Transaction

| Date: 08/26/2024 | | Journal Entry List by Transaction | | | Page: 1 |
|-----------------------------|------------|-----------------------------------|----------|-------------------------------|---------|
| | | Jensen, Martin & Anderson | | | |
| Trans #: 156 | | | | | |
| Account #/Name | Date | Debit | Credit | Description | |
| 1110.00 - Operating Account | 08/21/2024 | | 1,000.00 | Payment on Bank Loan | |
| 8170.00 - Interest Expense | 08/21/2024 | 612.26 | | Interest Expense on Bank Loan | |
| 2510.00 - Bank Loan Payable | 08/21/2024 | 387.74 | | Principal Payment | |
| | | 1,000.00 | | | |
| | | | 1,000.00 | | |
| | | | | Difference 0.00 | |

Menu

[File](#) | [Open](#) | [Journal Entries](#) | [Transaction tab](#) | 

The report shown above is an example of a Journal Entry List. This list can be printed from within the Journal Entries window. The contents of this list include the transaction number, account number, account name, transaction date, transaction amount, and description. Also included are total Debits, total Credits, and the Difference, if any.

Recurring Entry List

| Date: 08/26/2024 | | Recurring Entry List | | | | | Page: 1 | | |
|------------------|-----------|---------------------------|--------|--------------|---------|---------|---------|------|--------------------------|
| | | Jensen, Martin & Anderson | | | | | | | |
| Rec # | Account # | Day | Amount | Reference | Check # | Journal | D/C | Hold | Description |
| 1 | 1413.00 | 15 | 121.97 | Depreciation | | 1 | C | N | 1/12 Annual Depreciation |
| 1 | 8130.00 | 15 | 121.97 | Depreciation | | 1 | D | N | 1/12 Annual Depreciation |
| 2 | 2510.00 | 00 | 500.00 | | | 1 | D | Y | Payment on Bank Loan |
| 2 | 1110.00 | 00 | 500.00 | | | 1 | C | Y | Payment on Bank Loan |
| | | | 121.97 | | | 121.97 | | | |
| | | | 500.00 | | | 500.00 | | | |

Menu

[Reports](#) | [File Lists](#) | [Recurring Entry List](#)

Definitions for Recurring Entry List

- Date** The date the list was printed.
- Rec #** The **Record #** is automatically assigned by GL. It is used to retrieve recurring entry records for purposes of changing or deleting.
- Day** 00-31. Indicates the day to be used for the journal entry. "00" indicates the day will be taken from the Posting Date. The month and year are taken from the Posting Date entered when the Post Recurring Entries utility is run.
- Reference** 12 character user defined field.
- D/C** "D" = Debit, "C" = Credit.
- Hold** "Y" = Yes, "N" = No. Recurring entry records with an "N" will be posted to the journal entry file when the Post Recurring Entries utility is run. Recurring entry records with a "Y" are on hold and will not be posted. Separate totals for recurring entries on hold are shown.

Definitions for Chart of Accounts List

| | |
|----------------|--|
| Date | Report Date entered when the Chart of Accounts was run. |
| AT | Account Type. The Account Type defines whether the account is an Asset ("A"), Bank Account ("B"), Credit Card ("C"), Liability ("L"), Retained Earnings ("R"), Income ("I"), or Expense ("E") account. |
| DP | Department. Up to 99 departments can be defined. The Department allows the assigning of profit centers, thus allowing separate financial statements to be printed for individual departments if desired. |
| PT | Print Type. The Print Type defines whether the account is a detail account ("D"), a heading account ("H"), a total account ("T"), or a comment account ("C"). |
| AA | Accrual Account. The Accrual Account field defines whether the account is designated as an accrual account ("Y") or not ("N"). |
| IN | Inactive. The Inactive field is applicable to detail accounts only. It defines whether the account is inactive ("Y") or not ("N"). |
| DPO/SPO | Detail/Summary Print Option. The Print Option is applicable to heading, total, and comment accounts only. It defines whether the account prints on a Detail and/or Summary financial statement ("Y") or not ("N"). |
| DUS/SUS | Detail/Summary Underscore. The Underscore option is applicable to total accounts only. You can specify whether to print a double underscore ("D"), a single underscore ("S"), or no underscore ("N"). |
| DPC/SPC | Detail/Summary Page Control. The Page Control is applicable to heading, total, and comment accounts only. You can assign blank lines (0-9) or page breaks ("P") to print between accounts. |
| IBT | Invert Balance Type. The Invert Balance Type field specifies whether an account has been set to display a positive amount rather than a negative one or vice versa. This is typically done with contra accounts. |
| CF | Statement of Cash Flows Classification. The Statement of Cash Flows Classification determines if the account will appear in the Operating ("O"), Investing ("I"), or Financing ("F") section when running a Statement of Cash Flows. |
| ACC | Advanced Client Costs Account. The Advanced Client Costs Account field designates if the account is an advanced client costs account ("Y") or not ("N"). These accounts are used when running an Advanced Client Costs Report. |

Chart of Accounts in Account Number Order
Jensen, Martin & Anderson

| Description | AT | Account # | DP | PT | AA | In | DPO | DPC | DUS | SPO | SPC | SUS | IBT | CF | ACC |
|--------------------------------|----|-----------|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|----|-----|
| Assets | A | 1000.00 | 0 | H | No | No | Yes | 0 | Yes | 0 | Yes | 0 | No | O | No |
| Current Assets | A | 1010.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | No | O | No |
| Cash | A | 1100.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | No | O | No |
| Operating Account | B | 1110.00 | 0 | D | No | No | Yes | | No | | No | No | No | | No |
| Money Market | B | 1120.00 | 0 | D | No | No | Yes | | No | | No | No | No | | No |
| Payroll | B | 1130.00 | 0 | D | No | No | Yes | | No | | No | No | No | | No |
| Petty Cash | B | 1140.00 | 0 | D | No | No | Yes | | No | | No | No | No | | No |
| Total Cash | A | 1199.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Client/Employee Advances | A | 1200.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | No | O | No |
| Advanced Client Costs | A | 1210.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | Yes |
| Employee Advances | A | 1220.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| Total Client/Employee Advances | A | 1229.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | O | No |
| Total Current Assets | A | 1399.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Fixed Assets | A | 1400.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | No | I | No |
| Furniture & Fixtures | A | 1410.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | No | I | No |
| Furniture & Fixtures | A | 1412.00 | 0 | D | No | No | Yes | | No | | No | No | No | I | No |
| Accumulated Depreciation | A | 1413.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| Net Value | A | 1415.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | I | No |
| Equipment | A | 1420.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | No | I | No |
| Equipment | A | 1422.00 | 0 | D | No | No | Yes | | No | | No | No | No | I | No |
| Accumulated Depreciation | A | 1423.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| Net Value | A | 1425.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | I | No |
| Computers | A | 1430.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | No | I | No |
| Computers | A | 1432.00 | 0 | D | No | No | Yes | | No | | No | No | No | I | No |
| Accumulated Depreciation | A | 1433.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| Net Value | A | 1435.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | I | No |
| Software | A | 1440.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | No | I | No |
| Software | A | 1442.00 | 0 | D | No | No | Yes | | No | | No | No | No | I | No |
| Accumulated Amortization | A | 1443.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| Net Value | A | 1445.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | I | No |
| Leasehold Improvements | A | 1450.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | No | I | No |
| Leasehold Improvements | A | 1452.00 | 0 | D | No | No | Yes | | No | | No | No | No | I | No |
| Accumulated Amortization | A | 1453.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| Net Value | A | 1455.00 | 0 | T | No | No | Yes | 0 | S | No | 0 | N | No | I | No |
| Total Fixed Assets | A | 1499.00 | 0 | T | No | No | Yes | 0 | S | No | 0 | N | No | I | No |
| Other Assets | A | 1600.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | No | O | No |
| Prepaid Insurance | A | 1610.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| Lease Deposits | A | 1620.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| Miscellaneous Assets | A | 1630.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| Total Other Assets | A | 1899.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Total Assets | A | 1999.00 | 0 | T | No | No | Yes | 0 | D | Yes | 1 | D | No | O | No |
| Liabilities & Equity | L | 2000.00 | 0 | H | No | No | Yes | P | Yes | 0 | No | No | No | O | No |
| Liabilities | L | 2010.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | No | O | No |
| Current Liabilities | L | 2020.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | No | O | No |
| Payroll Tax Liability | L | 2100.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | No | O | No |
| Federal Income Tax Withheld | L | 2110.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| State Income Tax Withheld | L | 2120.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| Employee FICA Withheld | L | 2130.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| Employer FICA Payable | L | 2140.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| FUTA Payable | L | 2150.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| SUTA Payable | L | 2160.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| Workers' Compensation Payable | L | 2170.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| Total Payroll Tax Liability | L | 2199.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | O | No |
| Other Liabilities | L | 2200.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | No | O | No |
| 401(K) Contributions Payable | L | 2210.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| Employee Insurance Payable | L | 2220.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| Credit Card Payable | C | 2230.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| Sales Tax Payable | L | 2240.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| Unapplied Payments | L | 2270.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| Accounts Payable | L | 2280.00 | 0 | D | No | No | Yes | | No | | No | No | No | O | No |
| Total Other Liabilities | L | 2299.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | O | No |
| Total Current Liabilities | L | 2499.00 | 0 | T | No | No | Yes | 0 | S | Yes | 1 | S | No | O | No |
| Long Term Liabilities | L | 2500.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | No | F | No |
| Bank Loan Payable | L | 2510.00 | 0 | D | No | No | Yes | | No | | No | No | No | F | No |
| Line of Credit Payable | L | 2520.00 | 0 | D | No | No | Yes | | No | | No | No | No | F | No |
| Total Long Term Liabilities | L | 2599.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | F | No |
| Total Liabilities | L | 2999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Equity | L | 3000.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | No | F | No |
| Shareholders' Equity | L | 3010.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | No | F | No |
| Opening Balance Equity | L | 3020.00 | 0 | D | No | No | Yes | | No | | No | No | No | F | No |
| Capital Stock | L | 3030.00 | 0 | D | No | No | Yes | | No | | No | No | No | F | No |
| Additional Paid in Capital | L | 3040.00 | 0 | D | No | No | Yes | | No | | No | No | No | F | No |
| Dividends | L | 3050.00 | 0 | D | No | No | Yes | | No | | No | No | No | F | No |
| Distributions | L | 3060.00 | 0 | D | No | No | Yes | | No | | No | No | No | F | No |
| Total Shareholders' Equity | L | 3099.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | F | No |
| Total Equity | L | 3299.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | F | No |
| Retained Earnings | L | 3300.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | No | O | No |
| Current Year Retained Earnings | R | 3310.00 | 0 | D | No | No | Yes | | No | | No | No | No | | No |

Chart of Accounts in Account Number Order
Jensen, Martin & Anderson

| Description | AT | Account # | DP | PT | AA | In | DPO | DPC | DUS | SPO | SPC | SUS | IBT | CF | ACC |
|--------------------------------|----|-----------|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|----|-----|
| Prior Years' Retained Earnings | L | 3320.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Total Retained Earnings | L | 3399.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Total Liabilities & Equity | L | 3999.00 | 0 | T | No | No | Yes | 1 | D | Yes | 1 | D | No | O | No |
| P/L Header | I | 4000.00 | 0 | H | No | No | No | 0 | | No | 0 | | No | | No |
| Income | I | 4010.00 | 0 | H | No | No | Yes | 0 | | No | 0 | | No | | No |
| Fee Income - MLJ | I | 4100.01 | 1 | D | No | No | Yes | | | No | | | No | | No |
| Fee Income - PAM | I | 4100.02 | 2 | D | No | No | Yes | | | No | | | No | | No |
| Fee Income - RPA | I | 4100.03 | 3 | D | No | No | Yes | | | No | | | No | | No |
| Fee Income - ROB | I | 4100.04 | 4 | D | No | No | Yes | | | No | | | No | | No |
| Fee Income - KIM | I | 4100.05 | 5 | D | No | No | Yes | | | No | | | No | | No |
| Fee Income - DHB | I | 4100.06 | 6 | D | No | No | Yes | | | No | | | No | | No |
| Fee Income - CB | I | 4100.07 | 7 | D | No | No | Yes | | | No | | | No | | No |
| Fee Income - JAN | I | 4100.08 | 8 | D | No | No | Yes | | | No | | | No | | No |
| Fee Income - JIM | I | 4100.09 | 9 | D | No | No | Yes | | | No | | | No | | No |
| Fee Income - JPP | I | 4100.10 | 10 | D | No | No | Yes | | | No | | | No | | No |
| Undistributed Fee Income | I | 4300.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Expense Income | I | 4400.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Interest Income | I | 4700.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Finance Charge Income | I | 4800.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Miscellaneous Income | I | 4900.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Total Income | I | 4999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | | No |
| Expenses | E | 5000.00 | 0 | H | No | No | Yes | 0 | | Yes | 0 | | No | | No |
| Personnel Expenses | E | 5010.00 | 0 | H | No | No | Yes | 1 | | No | 0 | | No | | No |
| Salaries | E | 5020.00 | 0 | H | No | No | Yes | 0 | | No | 0 | | No | | No |
| Partner Salaries | E | 5100.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Associate Salaries | E | 5110.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Legal Assistant Salaries | E | 5120.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Legal Secretary Salaries | E | 5130.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| File Clerk Salaries | E | 5140.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Other Staff Salaries | E | 5150.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Total Salaries | E | 5299.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | | No |
| Other Personnel Expenses | E | 5300.00 | 0 | H | No | No | Yes | 1 | | No | 0 | | No | | No |
| Employer SUTA | E | 5310.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Employer FUTA | E | 5320.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Employer FICA | E | 5330.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Additional Payroll Taxes | E | 5340.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| 401(K) Match | E | 5350.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Health Insurance Premiums | E | 5360.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Disability Insurance Premiums | E | 5370.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Life Insurance Premiums | E | 5380.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Workers Comp Insurance | E | 5390.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Contract Labor | E | 5400.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Partner Bonuses | E | 5410.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Associate Bonuses | E | 5420.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Other Bonuses | E | 5430.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Total Other Personnel Expenses | E | 5499.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | | No |
| Total Personnel Expenses | E | 5999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | | No |
| Professional Expenses | E | 6000.00 | 0 | H | No | No | Yes | 0 | | No | 0 | | No | | No |
| Dues & Memberships | E | 6100.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Continuing Legal Education | E | 6200.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Malpractice Insurance | E | 6400.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Seminars | E | 6500.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Recruiting Fees | E | 6600.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Total Professional Expenses | E | 6999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | | No |
| Marketing/Promotion Expenses | E | 7000.00 | 0 | H | No | No | Yes | 0 | | No | 0 | | No | | No |
| Client Meals | E | 7010.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Client Entertainment | E | 7020.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Client Gifts | E | 7030.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Outside Consultants | E | 7040.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Publicity (Ads, Brochures) | E | 7050.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Total Marketing/Promo Expenses | E | 7999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | | No |
| General & Administrative Exp. | E | 8000.00 | 0 | H | No | No | Yes | 0 | | No | 0 | | No | | No |
| Office Rent | E | 8010.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Utilities | E | 8020.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Parking | E | 8030.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Office Supplies | E | 8040.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Equipment Repair & Maint. | E | 8050.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Office Equipment Lease | E | 8060.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Hardware Technical Support | E | 8070.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Software Maintenance | E | 8080.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Telephone | E | 8090.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Internet/Online Charges | E | 8100.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Books | E | 8110.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Postage | E | 8120.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Depreciation | E | 8130.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Amortization | E | 8140.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Payroll Services | E | 8150.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Bank Charges | E | 8160.00 | 0 | D | No | No | Yes | | | No | | | No | | No |

Date: 08/26/2024

Chart of Accounts in Account Number Order
Jensen, Martin & Anderson

Page: 3

| Description | AT | Account # | DP | PT | AA | In | DPO | DPC | DUS | SPO | SPC | SUS | IBT | CF | ACC |
|--------------------------------|----|-----------|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|----|-----|
| Interest Expense | E | 8170.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Auto Expense | E | 8180.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Liability & Property Insurance | E | 8190.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Professional Services | E | 8200.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Other Office Expense | E | 8300.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Total General & Admin. Exp. | E | 8999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | No | No |
| Total Expenses | E | 9899.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | No | No |
| Net Profit (Loss) | I | 9999.00 | 0 | T | No | No | Yes | 1 | D | Yes | 1 | D | No | No | No |

Column Heading Codes:

- AT Account Type (Asset, Bank Account, Liability, Credit Card, Retained Earnings, Income, Expense)
- DP Department
- PT Print Type (Detail, Heading, Total, Comment)
- AA Accrual Account
- In Inactive
- DPO Detail Print Option
- DPC Detail Page Control
- DUS Detail Underscore
- SPO Summary Print Option
- SPC Summary Page Control
- SUS Summary Underscore
- IBT Invert Balance Type
- CF Statement of Cash Flows Classification
- ACC Advanced Client Costs Account

| Description | AT | Account # | DP | PT | AA | In | DPO | DPC | DUS | SPO | SPC | SUS | IBT | CF | ACC |
|--------------------------------|----|-----------|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|----|-----|
| Assets | A | 1000.00 | 0 | H | No | No | Yes | 0 | Yes | 0 | No | No | O | No | No |
| Current Assets | A | 1010.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | O | No | No |
| Cash | A | 1100.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | O | No | No |
| Total Cash | A | 1199.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Client/Employee Advances | A | 1200.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | O | No | No |
| Total Client/Employee Advances | A | 1229.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | O | No |
| Total Current Assets | A | 1399.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Fixed Assets | A | 1400.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | I | No | No |
| Furniture & Fixtures | A | 1410.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | I | No | No |
| Net Value | A | 1415.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | I | No |
| Equipment | A | 1420.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | I | No | No |
| Net Value | A | 1425.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | I | No |
| Computers | A | 1430.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | I | No | No |
| Net Value | A | 1435.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | I | No |
| Software | A | 1440.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | I | No | No |
| Net Value | A | 1445.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | I | No |
| Leasehold Improvements | A | 1450.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | I | No | No |
| Net Value | A | 1455.00 | 0 | T | No | No | Yes | 0 | S | No | 0 | N | No | I | No |
| Total Fixed Assets | A | 1499.00 | 0 | T | No | No | Yes | 0 | S | No | 0 | N | No | I | No |
| Other Assets | A | 1600.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | O | No | No |
| Total Other Assets | A | 1899.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Total Assets | A | 1999.00 | 0 | T | No | No | Yes | 0 | D | Yes | 1 | D | No | O | No |
| Liabilities & Equity | L | 2000.00 | 0 | H | No | No | Yes | P | Yes | 0 | No | No | O | No | No |
| Liabilities | L | 2010.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | O | No | No |
| Current Liabilities | L | 2020.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | O | No | No |
| Payroll Tax Liability | L | 2100.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | O | No | No |
| Total Payroll Tax Liability | L | 2199.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | O | No |
| Other Liabilities | L | 2200.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | O | No | No |
| Total Other Liabilities | L | 2299.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | O | No |
| Total Current Liabilities | L | 2499.00 | 0 | T | No | No | Yes | 0 | S | Yes | 1 | S | No | O | No |
| Long Term Liabilities | L | 2500.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | F | No | No |
| Total Long Term Liabilities | L | 2599.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | F | No |
| Total Liabilities | L | 2999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Equity | L | 3000.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | F | No | No |
| Shareholders' Equity | L | 3010.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | F | No | No |
| Total Shareholders' Equity | L | 3099.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | F | No |
| Total Equity | L | 3299.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | F | No |
| Retained Earnings | L | 3300.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | O | No | No |
| Total Retained Earnings | L | 3399.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Total Liabilities & Equity | L | 3999.00 | 0 | T | No | No | Yes | 1 | D | Yes | 1 | D | No | O | No |
| P/L Header | I | 4000.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | No | No | No |
| Income | I | 4010.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | No | No | No |
| Total Income | I | 4999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Expenses | E | 5000.00 | 0 | H | No | No | Yes | 0 | Yes | 0 | No | No | No | No | No |
| Personnel Expenses | E | 5010.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | No | No | No |
| Salaries | E | 5020.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | No | No | No |
| Total Salaries | E | 5299.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | No | No |
| Other Personnel Expenses | E | 5300.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | No | No | No |
| Total Other Personnel Expenses | E | 5499.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | No | No |
| Total Personnel Expenses | E | 5999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Professional Expenses | E | 6000.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | No | No | No |
| Total Professional Expenses | E | 6999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Marketing/Promotion Expenses | E | 7000.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | No | No | No |
| Total Marketing/Promo Expenses | E | 7999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| General & Administrative Exp. | E | 8000.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | No | No | No |
| Total General & Admin. Exp. | E | 8999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Total Expenses | E | 9899.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Net Profit (Loss) | I | 9999.00 | 0 | T | No | No | Yes | 1 | D | Yes | 1 | D | No | No | No |

Column Heading Codes:

- AT Account Type (Asset, Bank Account, Liability, Credit Card, Retained Earnings, Income, Expense)
- DP Department
- PT Print Type (Detail, Heading, Total, Comment)
- AA Accrual Account
- In Inactive
- DPO Detail Print Option
- DPC Detail Page Control
- DUS Detail Underscore
- SPO Summary Print Option
- SPC Summary Page Control
- SUS Summary Underscore
- IBT Invert Balance Type
- CF Statement of Cash Flows Classification
- ACC Advanced Client Costs Account

Chart of Accounts List - Heading, Total & Comment accounts only, printed in Account Number order.

| Description | AT | Account # | DP | PT | AA | In | DPO | DPC | DUS | SPO | SPC | SUS | IBT | CF | ACC |
|---------------------------------------|----|-----------|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|----|-----|
| Assets | A | 1000.00 | 0 | H | No | No | Yes | 0 | | Yes | 0 | | No | O | No |
| Current Assets | A | 1010.00 | 0 | H | No | No | Yes | 0 | | No | 0 | | No | O | No |
| Cash | A | 1100.00 | 0 | H | No | No | Yes | 0 | | No | 0 | | No | O | No |
| Operating Account | B | 1110.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Money Market | B | 1120.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Payroll | B | 1130.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Petty Cash | B | 1140.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Total Cash | A | 1199.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Client/Employee Advances | A | 1200.00 | 0 | H | No | No | Yes | 0 | | No | 0 | | No | O | No |
| Advanced Client Costs | A | 1210.00 | 0 | D | No | No | Yes | | | No | | | No | O | Yes |
| Employee Advances | A | 1220.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Total Client/Employee Advances | A | 1229.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | O | No |
| Total Current Assets | A | 1399.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Fixed Assets | A | 1400.00 | 0 | H | No | No | Yes | 0 | | No | 0 | | No | I | No |
| Furniture & Fixtures | A | 1410.00 | 0 | H | No | No | No | 0 | | No | 0 | | No | I | No |
| Furniture & Fixtures | A | 1412.00 | 0 | D | No | No | Yes | | | No | | | No | I | No |
| Accumulated Depreciation | A | 1413.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Net Value | A | 1415.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | I | No |
| Equipment | A | 1420.00 | 0 | H | No | No | No | 0 | | No | 0 | | No | I | No |
| Equipment | A | 1422.00 | 0 | D | No | No | Yes | | | No | | | No | I | No |
| Accumulated Depreciation | A | 1423.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Net Value | A | 1425.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | I | No |
| Computers | A | 1430.00 | 0 | H | No | No | No | 0 | | No | 0 | | No | I | No |
| Computers | A | 1432.00 | 0 | D | No | No | Yes | | | No | | | No | I | No |
| Accumulated Depreciation | A | 1433.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Net Value | A | 1435.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | I | No |
| Software | A | 1440.00 | 0 | H | No | No | No | 0 | | No | 0 | | No | I | No |
| Software | A | 1442.00 | 0 | D | No | No | Yes | | | No | | | No | I | No |
| Accumulated Amortization | A | 1443.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Net Value | A | 1445.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | I | No |
| Leasehold Improvements | A | 1450.00 | 0 | H | No | No | No | 0 | | No | 0 | | No | I | No |
| Leasehold Improvements | A | 1452.00 | 0 | D | No | No | Yes | | | No | | | No | I | No |
| Accumulated Amortization | A | 1453.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Net Value | A | 1455.00 | 0 | T | No | No | Yes | 0 | S | No | 0 | N | No | I | No |
| Total Fixed Assets | A | 1499.00 | 0 | T | No | No | Yes | 0 | S | No | 0 | N | No | I | No |
| Other Assets | A | 1600.00 | 0 | H | No | No | Yes | 1 | | No | 0 | | No | O | No |
| Prepaid Insurance | A | 1610.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Lease Deposits | A | 1620.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Miscellaneous Assets | A | 1630.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Total Other Assets | A | 1899.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Total Assets | A | 1999.00 | 0 | T | No | No | Yes | 0 | D | Yes | 1 | D | No | O | No |
| Liabilities & Equity | L | 2000.00 | 0 | H | No | No | Yes | P | | Yes | 0 | | No | O | No |
| Liabilities | L | 2010.00 | 0 | H | No | No | No | 0 | | No | 0 | | No | O | No |
| Current Liabilities | L | 2020.00 | 0 | H | No | No | Yes | 1 | | No | 0 | | No | O | No |
| Payroll Tax Liability | L | 2100.00 | 0 | H | No | No | Yes | 0 | | No | 0 | | No | O | No |
| Federal Income Tax Withheld | L | 2110.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| State Income Tax Withheld | L | 2120.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Employee FICA Withheld | L | 2130.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Employer FICA Payable | L | 2140.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| FUTA Payable | L | 2150.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| SUTA Payable | L | 2160.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Workers' Compensation Payable | L | 2170.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Total Payroll Tax Liability | L | 2199.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | O | No |
| Other Liabilities | L | 2200.00 | 0 | H | No | No | Yes | 1 | | No | 0 | | No | O | No |
| 401(K) Contributions Payable | L | 2210.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Employee Insurance Payable | L | 2220.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Credit Card Payable | C | 2230.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Sales Tax Payable | L | 2240.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Unapplied Payments | L | 2270.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Accounts Payable | L | 2280.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Total Other Liabilities | L | 2299.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | O | No |
| Total Current Liabilities | L | 2499.00 | 0 | T | No | No | Yes | 0 | S | Yes | 1 | S | No | O | No |
| Long Term Liabilities | L | 2500.00 | 0 | H | No | No | Yes | 1 | | No | 0 | | No | F | No |
| Bank Loan Payable | L | 2510.00 | 0 | D | No | No | Yes | | | No | | | No | F | No |
| Line of Credit Payable | L | 2520.00 | 0 | D | No | No | Yes | | | No | | | No | F | No |
| Total Long Term Liabilities | L | 2599.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | F | No |
| Total Liabilities | L | 2999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Equity | L | 3000.00 | 0 | H | No | No | Yes | 1 | | No | 0 | | No | F | No |
| Shareholders' Equity | L | 3010.00 | 0 | H | No | No | Yes | 1 | | No | 0 | | No | F | No |
| Opening Balance Equity | L | 3020.00 | 0 | D | No | No | Yes | | | No | | | No | F | No |
| Capital Stock | L | 3030.00 | 0 | D | No | No | Yes | | | No | | | No | F | No |
| Additional Paid in Capital | L | 3040.00 | 0 | D | No | No | Yes | | | No | | | No | F | No |
| Dividends | L | 3050.00 | 0 | D | No | No | Yes | | | No | | | No | F | No |
| Distributions | L | 3060.00 | 0 | D | No | No | Yes | | | No | | | No | F | No |
| Total Shareholders' Equity | L | 3099.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | F | No |
| Total Equity | L | 3299.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | F | No |
| Retained Earnings | L | 3300.00 | 0 | H | No | No | Yes | 0 | | No | 0 | | No | O | No |
| Current Year Retained Earnings | R | 3310.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |

| Description | AT | Account # | DP | PT | AA | In | DPO | DPC | DUS | SPO | SPC | SUS | IBT | CF | ACC |
|--------------------------------|----|-----------|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|----|-----|
| Prior Years' Retained Earnings | L | 3320.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Total Retained Earnings | L | 3399.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Total Liabilities & Equity | L | 3999.00 | 0 | T | No | No | Yes | 1 | D | Yes | 1 | D | No | O | No |
| P/L Header | I | 4000.00 | 0 | H | No | No | No | 0 | | | 0 | | No | | No |
| Income | I | 4010.00 | 0 | H | No | No | Yes | 0 | | | 0 | | No | | No |
| Fee Income - MLJ | I | 4100.01 | 1 | D | No | No | Yes | | | | | | No | | No |
| Fee Income - PAM | I | 4100.02 | 2 | D | No | No | Yes | | | | | | No | | No |
| Fee Income - RPA | I | 4100.03 | 3 | D | No | No | Yes | | | | | | No | | No |
| Fee Income - ROB | I | 4100.04 | 4 | D | No | No | Yes | | | | | | No | | No |
| Fee Income - KIM | I | 4100.05 | 5 | D | No | No | Yes | | | | | | No | | No |
| Fee Income - DHB | I | 4100.06 | 6 | D | No | No | Yes | | | | | | No | | No |
| Fee Income - CB | I | 4100.07 | 7 | D | No | No | Yes | | | | | | No | | No |
| Fee Income - JAN | I | 4100.08 | 8 | D | No | No | Yes | | | | | | No | | No |
| Fee Income - JIM | I | 4100.09 | 9 | D | No | No | Yes | | | | | | No | | No |
| Fee Income - JPP | I | 4100.10 | 10 | D | No | No | Yes | | | | | | No | | No |
| Undistributed Fee Income | I | 4300.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Expense Income | I | 4400.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Interest Income | I | 4700.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Finance Charge Income | I | 4800.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Miscellaneous Income | I | 4900.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Total Income | I | 4999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | | No |
| Expenses | E | 5000.00 | 0 | H | No | No | Yes | 0 | | Yes | 0 | | No | | No |
| Personnel Expenses | E | 5010.00 | 0 | H | No | No | Yes | 1 | | No | 0 | | No | | No |
| Salaries | E | 5020.00 | 0 | H | No | No | Yes | 0 | | No | 0 | | No | | No |
| Partner Salaries | E | 5100.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Associate Salaries | E | 5110.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Legal Assistant Salaries | E | 5120.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Legal Secretary Salaries | E | 5130.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| File Clerk Salaries | E | 5140.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Other Staff Salaries | E | 5150.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Total Salaries | E | 5299.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | | No |
| Other Personnel Expenses | E | 5300.00 | 0 | H | No | No | Yes | 1 | | No | 0 | | No | | No |
| Employer SUTA | E | 5310.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Employer FUTA | E | 5320.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Employer FICA | E | 5330.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Additional Payroll Taxes | E | 5340.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| 401(K) Match | E | 5350.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Health Insurance Premiums | E | 5360.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Disability Insurance Premiums | E | 5370.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Life Insurance Premiums | E | 5380.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Workers Comp Insurance | E | 5390.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Contract Labor | E | 5400.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Partner Bonuses | E | 5410.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Associate Bonuses | E | 5420.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Other Bonuses | E | 5430.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Total Other Personnel Expenses | E | 5499.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | | No |
| Total Personnel Expenses | E | 5999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | | No |
| Professional Expenses | E | 6000.00 | 0 | H | No | No | Yes | 0 | | No | 0 | | No | | No |
| Dues & Memberships | E | 6100.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Continuing Legal Education | E | 6200.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Malpractice Insurance | E | 6400.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Seminars | E | 6500.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Recruiting Fees | E | 6600.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Total Professional Expenses | E | 6999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | | No |
| Marketing/Promotion Expenses | E | 7000.00 | 0 | H | No | No | Yes | 0 | | No | 0 | | No | | No |
| Client Meals | E | 7010.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Client Entertainment | E | 7020.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Client Gifts | E | 7030.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Outside Consultants | E | 7040.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Publicity (Ads, Brochures) | E | 7050.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Total Marketing/Promo Expenses | E | 7999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | | No |
| General & Administrative Exp. | E | 8000.00 | 0 | H | No | No | Yes | 0 | | No | 0 | | No | | No |
| Office Rent | E | 8010.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Utilities | E | 8020.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Parking | E | 8030.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Office Supplies | E | 8040.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Equipment Repair & Maint. | E | 8050.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Office Equipment Lease | E | 8060.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Hardware Technical Support | E | 8070.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Software Maintenance | E | 8080.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Telephone | E | 8090.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Internet/Online Charges | E | 8100.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Books | E | 8110.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Postage | E | 8120.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Depreciation | E | 8130.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Amortization | E | 8140.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Payroll Services | E | 8150.00 | 0 | D | No | No | Yes | | | | | | No | | No |
| Bank Charges | E | 8160.00 | 0 | D | No | No | Yes | | | | | | No | | No |

Date: 08/26/2024

Chart of Accounts
Jensen, Martin & Anderson

Page: 3

| Description | AT | Account # | DP | PT | AA | In | DPO | DPC | DUS | SPO | SPC | SUS | IBT | CF | ACC |
|--------------------------------|----|-----------|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|----|-----|
| Interest Expense | E | 8170.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Auto Expense | E | 8180.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Liability & Property Insurance | E | 8190.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Professional Services | E | 8200.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Other Office Expense | E | 8300.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Total General & Admin. Exp. | E | 8999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | | No |
| Total Expenses | E | 9899.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | | No |
| Net Profit (Loss) | I | 9999.00 | 0 | T | No | No | Yes | 1 | D | Yes | 1 | D | No | | No |

Column Heading Codes:

- AT Account Type (Asset, Bank Account, Liability, Credit Card, Retained Earnings, Income, Expense)
- DP Department
- PT Print Type (Detail, Heading, Total, Comment)
- AA Accrual Account
- In Inactive
- DPO Detail Print Option
- DPC Detail Page Control
- DUS Detail Underscore
- SPO Summary Print Option
- SPC Summary Page Control
- SUS Summary Underscore
- IBT Invert Balance Type
- CF Statement of Cash Flows Classification
- ACC Advanced Client Costs Account

Chart of Accounts List in Chart of Accounts order - Page 3 of 3

| Description | AT | Account # | DP | PT | AA | In | DPO | DPC | DUS | SPO | SPC | SUS | IBT | CF | ACC |
|--------------------------------|----|-----------|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|----|-----|
| Assets | A | 1000.00 | 0 | H | No | No | Yes | 0 | Yes | 0 | No | No | O | No | No |
| Current Assets | A | 1010.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | O | No | No |
| Cash | A | 1100.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | O | No | No |
| Total Cash | A | 1199.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Client/Employee Advances | A | 1200.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | O | No | No |
| Total Client/Employee Advances | A | 1229.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | O | No |
| Total Current Assets | A | 1399.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Fixed Assets | A | 1400.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | I | No | No |
| Furniture & Fixtures | A | 1410.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | I | No | No |
| Net Value | A | 1415.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | I | No |
| Equipment | A | 1420.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | I | No | No |
| Net Value | A | 1425.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | I | No |
| Computers | A | 1430.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | I | No | No |
| Net Value | A | 1435.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | I | No |
| Software | A | 1440.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | I | No | No |
| Net Value | A | 1445.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | I | No |
| Leasehold Improvements | A | 1450.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | I | No | No |
| Net Value | A | 1455.00 | 0 | T | No | No | Yes | 0 | S | No | 0 | N | No | I | No |
| Total Fixed Assets | A | 1499.00 | 0 | T | No | No | Yes | 0 | S | No | 0 | N | No | I | No |
| Other Assets | A | 1600.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | O | No | No |
| Total Other Assets | A | 1899.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Total Assets | A | 1999.00 | 0 | T | No | No | Yes | 0 | D | Yes | 1 | D | No | O | No |
| Liabilities & Equity | L | 2000.00 | 0 | H | No | No | Yes | P | Yes | 0 | No | No | O | No | No |
| Liabilities | L | 2010.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | O | No | No |
| Current Liabilities | L | 2020.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | O | No | No |
| Payroll Tax Liability | L | 2100.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | O | No | No |
| Total Payroll Tax Liability | L | 2199.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | O | No |
| Other Liabilities | L | 2200.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | O | No | No |
| Total Other Liabilities | L | 2299.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | O | No |
| Total Current Liabilities | L | 2499.00 | 0 | T | No | No | Yes | 0 | S | Yes | 1 | S | No | O | No |
| Long Term Liabilities | L | 2500.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | F | No | No |
| Total Long Term Liabilities | L | 2599.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | F | No |
| Total Liabilities | L | 2999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Equity | L | 3000.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | F | No | No |
| Shareholders' Equity | L | 3010.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | F | No | No |
| Total Shareholders' Equity | L | 3099.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | F | No |
| Total Equity | L | 3299.00 | 0 | T | No | No | Yes | 1 | S | No | 0 | N | No | F | No |
| Retained Earnings | L | 3300.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | O | No | No |
| Total Retained Earnings | L | 3399.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Total Liabilities & Equity | L | 3999.00 | 0 | T | No | No | Yes | 1 | D | Yes | 1 | D | No | O | No |
| P/L Header | I | 4000.00 | 0 | H | No | No | No | 0 | No | 0 | No | No | No | No | No |
| Income | I | 4010.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | No | No | No |
| Total Income | I | 4999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | No | No |
| Expenses | E | 5000.00 | 0 | H | No | No | Yes | 0 | Yes | 0 | No | No | No | No | No |
| Personnel Expenses | E | 5010.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | No | No | No |
| Salaries | E | 5020.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | No | No | No |
| Total Salaries | E | 5299.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | No | No |
| Other Personnel Expenses | E | 5300.00 | 0 | H | No | No | Yes | 1 | No | 0 | No | No | No | No | No |
| Total Other Personnel Expenses | E | 5499.00 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | No | No |
| Total Personnel Expenses | E | 5999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | No | No |
| Professional Expenses | E | 6000.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | No | No | No |
| Total Professional Expenses | E | 6999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | No | No |
| Marketing/Promotion Expenses | E | 7000.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | No | No | No |
| Total Marketing/Promo Expenses | E | 7999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | No | No |
| General & Administrative Exp. | E | 8000.00 | 0 | H | No | No | Yes | 0 | No | 0 | No | No | No | No | No |
| Total General & Admin. Exp. | E | 8999.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | No | No |
| Total Expenses | E | 9899.00 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | No | No |
| Net Profit (Loss) | I | 9999.00 | 0 | T | No | No | Yes | 1 | D | Yes | 1 | D | No | No | No |

Column Heading Codes:

- AT Account Type (Asset, Bank Account, Liability, Credit Card, Retained Earnings, Income, Expense)
- DP Department
- PT Print Type (Detail, Heading, Total, Comment)
- AA Accrual/Account
- In Inactive
- DPO Detail Print Option
- DPC Detail Page Control
- DUS Detail Underscore
- SPO Summary Print Option
- SPC Summary Page Control
- SUS Summary Underscore
- IBT Invert Balance Type
- CF Statement of Cash Flows Classification
- ACC Advanced Client Costs Account

Chart of Accounts List - Heading, Total & Comment accounts only, printed in Chart of Accounts order.

Chart of Accounts
Jensen, Martin & Anderson

| Description | AT | Account # | DP | PT | AA | In | DPO | DPC | DUS | SPO | SPC | SUS | IBT | CF | ACC |
|--------------------------------|----|-----------|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|----|-----|
| Operating Account | B | 1110.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Money Market | B | 1120.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Payroll | B | 1130.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Petty Cash | B | 1140.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Advanced Client Costs | A | 1210.00 | 0 | D | No | No | Yes | | | No | | | No | O | Yes |
| Employee Advances | A | 1220.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Furniture & Fixtures | A | 1412.00 | 0 | D | No | No | Yes | | | No | | | No | I | No |
| Accumulated Depreciation | A | 1413.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Equipment | A | 1422.00 | 0 | D | No | No | Yes | | | No | | | No | I | No |
| Accumulated Depreciation | A | 1423.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Computers | A | 1432.00 | 0 | D | No | No | Yes | | | No | | | No | I | No |
| Accumulated Depreciation | A | 1433.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Software | A | 1442.00 | 0 | D | No | No | Yes | | | No | | | No | I | No |
| Accumulated Amortization | A | 1443.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Leasehold Improvements | A | 1452.00 | 0 | D | No | No | Yes | | | No | | | No | I | No |
| Accumulated Amortization | A | 1453.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Prepaid Insurance | A | 1610.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Lease Deposits | A | 1620.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Miscellaneous Assets | A | 1630.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Federal Income Tax Withheld | L | 2110.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| State Income Tax Withheld | L | 2120.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Employee FICA Withheld | L | 2130.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Employer FICA Payable | L | 2140.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| FUTA Payable | L | 2150.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| SUTA Payable | L | 2160.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Workers' Compensation Payable | L | 2170.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| 401(K) Contributions Payable | L | 2210.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Employee Insurance Payable | L | 2220.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Credit Card Payable | C | 2230.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Sales Tax Payable | L | 2240.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Unapplied Payments | L | 2270.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Accounts Payable | L | 2280.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Bank Loan Payable | L | 2510.00 | 0 | D | No | No | Yes | | | No | | | No | F | No |
| Line of Credit Payable | L | 2520.00 | 0 | D | No | No | Yes | | | No | | | No | F | No |
| Opening Balance Equity | L | 3020.00 | 0 | D | No | No | Yes | | | No | | | No | F | No |
| Capital Stock | L | 3030.00 | 0 | D | No | No | Yes | | | No | | | No | F | No |
| Additional Paid in Capital | L | 3040.00 | 0 | D | No | No | Yes | | | No | | | No | F | No |
| Dividends | L | 3050.00 | 0 | D | No | No | Yes | | | No | | | No | F | No |
| Distributions | L | 3060.00 | 0 | D | No | No | Yes | | | No | | | No | F | No |
| Current Year Retained Earnings | R | 3310.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Prior Years' Retained Earnings | L | 3320.00 | 0 | D | No | No | Yes | | | No | | | No | O | No |
| Fee Income - MLJ | I | 4100.01 | 1 | D | No | No | Yes | | | No | | | No | No | No |
| Fee Income - PAM | I | 4100.02 | 2 | D | No | No | Yes | | | No | | | No | No | No |
| Fee Income - RPA | I | 4100.03 | 3 | D | No | No | Yes | | | No | | | No | No | No |
| Fee Income - ROB | I | 4100.04 | 4 | D | No | No | Yes | | | No | | | No | No | No |
| Fee Income - KIM | I | 4100.05 | 5 | D | No | No | Yes | | | No | | | No | No | No |
| Fee Income - DHB | I | 4100.06 | 6 | D | No | No | Yes | | | No | | | No | No | No |
| Fee Income - CB | I | 4100.07 | 7 | D | No | No | Yes | | | No | | | No | No | No |
| Fee Income - JAN | I | 4100.08 | 8 | D | No | No | Yes | | | No | | | No | No | No |
| Fee Income - JIM | I | 4100.09 | 9 | D | No | No | Yes | | | No | | | No | No | No |
| Fee Income - JPP | I | 4100.10 | 10 | D | No | No | Yes | | | No | | | No | No | No |
| Undistributed Fee Income | I | 4300.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Expense Income | I | 4400.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Interest Income | I | 4700.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Finance Charge Income | I | 4800.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Miscellaneous Income | I | 4900.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Partner Salaries | E | 5100.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Associate Salaries | E | 5110.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Legal Assistant Salaries | E | 5120.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Legal Secretary Salaries | E | 5130.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| File Clerk Salaries | E | 5140.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Other Staff Salaries | E | 5150.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Employer SUTA | E | 5310.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Employer FUTA | E | 5320.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Employer FICA | E | 5330.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Additional Payroll Taxes | E | 5340.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| 401(K) Match | E | 5350.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Health Insurance Premiums | E | 5360.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Disability Insurance Premiums | E | 5370.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Life Insurance Premiums | E | 5380.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Workers Comp Insurance | E | 5390.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Contract Labor | E | 5400.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Partner Bonuses | E | 5410.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Associate Bonuses | E | 5420.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Other Bonuses | E | 5430.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Dues & Memberships | E | 6100.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Continuing Legal Education | E | 6200.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |
| Malpractice Insurance | E | 6400.00 | 0 | D | No | No | Yes | | | No | | | No | No | No |

Date: 08/26/2024

Chart of Accounts
Jensen, Martin & Anderson

Page: 2

| Description | AT | Account # | DP | PT | AA | In | DPO | DPC | DUS | SPO | SPC | SUS | IBT | CF | ACC |
|--------------------------------|----|-----------|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|----|-----|
| Seminars | E | 6500.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Recruiting Fees | E | 6600.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Client Meals | E | 7010.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Client Entertainment | E | 7020.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Client Gifts | E | 7030.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Outside Consultants | E | 7040.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Publicity (Ads, Brochures) | E | 7050.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Office Rent | E | 8010.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Utilities | E | 8020.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Parking | E | 8030.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Office Supplies | E | 8040.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Equipment Repair & Maint. | E | 8050.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Office Equipment Lease | E | 8060.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Hardware Technical Support | E | 8070.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Software Maintenance | E | 8080.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Telephone | E | 8090.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Internet/Online Charges | E | 8100.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Books | E | 8110.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Postage | E | 8120.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Depreciation | E | 8130.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Amortization | E | 8140.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Payroll Services | E | 8150.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Bank Charges | E | 8160.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Interest Expense | E | 8170.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Auto Expense | E | 8180.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Liability & Property Insurance | E | 8190.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Professional Services | E | 8200.00 | 0 | D | No | No | Yes | | | No | | | No | | No |
| Other Office Expense | E | 8300.00 | 0 | D | No | No | Yes | | | No | | | No | | No |

Column Heading Codes:

- AT Account Type (Asset, Bank Account, Liability, Credit Card, Retained Earnings, Income, Expense)
- DP Department
- PT Print Type (Detail, Heading, Total, Comment)
- AA Accrual Account
- In Inactive
- DPO Detail Print Option
- DPC Detail Page Control
- DUS Detail Underscore
- SPO Summary Print Option
- SPC Summary Page Control
- SUS Summary Underscore
- IBT Invert Balance Type
- CF Statement of Cash Flows Classification
- ACC Advanced Client Costs Account

Account Setup Report

| | | |
|------------------------------------|--|--------------------|
| Date: 08/26/2024 | Account Setup Report Jensen, Martin & Anderson | Page: 1 |
| Account #: | 1110.00 | |
| Description: | Operating Account | |
| Department: | 0 | |
| Account Type: | Bank Account (Balance Sheet Account) | |
| Print Type: | Detail | |
| Bank/Card Name: | First Bank | |
| Bank/Card Description: | Operating Account | |
| Bank/Card Account #: | 9874-342-22352 | |
| Accrual Acct: | No | |
| Inactive: | No | |
| Display on Detail Report: | Yes | |
| Display on Summary Report: | No | |
| Invert Standard Balance Type: | No | |
| Password Protect PDF Recon Report: | No | |
| Advanced Client Costs Account: | No | |
| *** Account Balances *** | | |
| Dec 24: 0.00 | Nov 24: 0.00 | Oct 24: 0.00 |
| Sep 24: 0.00 | Aug 24: 258,675.71 | Jul 24: 258,675.71 |
| Jun 24: 234,425.33 | May 24: 205,999.18 | Apr 24: 211,946.01 |
| Mar 24: 216,795.49 | Feb 24: 208,379.22 | Jan 24: 196,053.72 |
| Dec 23: 258,207.17 | Nov 23: 319,468.43 | Oct 23: 287,115.70 |
| Sep 23: 286,821.52 | Aug 23: 297,430.75 | Jul 23: 287,122.75 |
| Jun 23: 287,122.75 | May 23: 163,202.50 | Apr 23: 0.00 |
| Mar 23: 0.00 | Feb 23: 0.00 | Jan 23: 0.00 |
| Dec 22: 0.00 | Nov 23: 0.00 | Oct 22: 0.00 |
| Sep 22: 0.00 | Aug 22: 0.00 | Jul 22: 0.00 |
| Jun 22: 0.00 | May 22: 0.00 | Apr 22: 0.00 |
| Mar 22: 0.00 | Feb 22: 0.00 | Jan 22: 0.00 |

Menu

[File](#) | [Open](#) | [Chart of Accounts](#) | 

The Account Setup Report displays information about the selected account.

Account Information Reports

| | | | |
|---|---|-------------|-------------------|
| Date: 08/26/2024 | Account Information Balances Report Jensen, Martin & Anderson | | Page: 1 |
| Account #: 1110.00 - Operating Account | | | |
| Monthly Balances | 2023 | 2024 | Difference |
| January | 0.00 | 258,207.17 | -258,207.17 |
| February | 0.00 | 196,053.72 | -196,053.72 |
| March | 0.00 | 208,529.22 | -208,529.22 |
| April | 0.00 | 216,949.49 | -216,949.49 |
| May | 0.00 | 212,250.01 | -212,250.01 |
| June | 163,202.50 | 206,403.18 | -43,200.68 |
| July | 287,122.75 | 233,214.23 | 53,908.52 |
| August | 287,122.75 | 256,290.65 | 30,832.10 |
| September | 297,430.75 | | |
| October | 286,821.52 | | |
| November | 287,115.70 | | |
| December | 319,468.43 | | |

Account Information Report - **Balances** tab

| | | | |
|--|--|--------------------|--------------------|
| Date: 08/26/2024 | Account Information Budgets Report Jensen, Martin & Anderson | | Page: 1 |
| Account #: 5100.00 - Partner Salaries | | | |
| Budget Information | 2024 Actual | 2024 Budget | Difference |
| January | 21,000.00 | 21,000.00 | 0.00 |
| February | 21,000.00 | 21,000.00 | 0.00 |
| March | 21,000.00 | 21,000.00 | 0.00 |
| April | 0.00 | 21,000.00 | -21,000.00 |
| May | 42,000.00 | 21,000.00 | 21,000.00 |
| June | 21,000.00 | 21,000.00 | 0.00 |
| July | 21,000.00 | 21,000.00 | 0.00 |
| August | 0.00 | 21,000.00 | 0.00 |
| September | | 21,000.00 | |
| October | | 21,000.00 | |
| November | | 21,000.00 | |
| December | | 21,000.00 | |
| Total: | 147,000.00 | 252,000.00 | -105,000.00 |

Account Information Report - **Budgets** tab

| | | | | | | | | | | |
|--|---|-------------|------------|------------------|----------------|-----------|-----------|--------------|---------------|----------------------------|
| Date: 08/26/2024 | Journal Jensen, Martin & Anderson | | Page: 1 | | | | | | | |
| From mm/dd/yyyy Thru mm/dd/yyyy | | | | | | | | | | |
| Department: All Departments | | | | | | | | | | |
| Trans # | Account # | Date | Src | Reference | Check # | DP | JR | Debit | Credit | Description |
| 22 | 5100.00 | 10/21/2023 | M | | 0 | 4 | | 21,000.00 | | Partner Payroll - October |
| 34 | 5100.00 | 11/25/2023 | M | | 0 | 4 | | 21,000.00 | | Partner Payroll - November |
| 49 | 5100.00 | 12/27/2023 | M | | 0 | 4 | | 21,000.00 | | Partner Payroll - December |
| 60 | 5100.00 | 01/25/2024 | M | | 0 | 4 | | 21,000.00 | | Partner Payroll - January |
| 73 | 5100.00 | 02/23/2024 | M | | 0 | 4 | | 21,000.00 | | Partner Payroll - February |
| 86 | 5100.00 | 03/26/2024 | M | | 0 | 4 | | 21,000.00 | | Partner Payroll - March |
| 99 | 5100.00 | 04/25/2024 | M | | 0 | 4 | | 21,000.00 | | Partner Payroll - April |
| 113 | 5100.00 | 05/11/2024 | M | | 0 | 4 | | 21,000.00 | | Partner Payroll - May |
| 124 | 5100.00 | 06/26/2024 | M | | 0 | 4 | | 21,000.00 | | Partner Payroll - June |
| 143 | 5100.00 | 07/27/2024 | M | | 0 | 4 | | 21,000.00 | | Partner Payroll - July |
| 157 | 5100.00 | 08/21/2024 | M | | 0 | 4 | | 21,000.00 | | Partner Payroll - August |
| Grand Totals: | | | | | | | | 231,000.00 | 0.00 | |

Account Information Report - **Journal** tab

Menu

[File](#) | [Open](#) | [Chart of Accounts](#) | [Account Information](#) | 

Information displayed on the **Balances**, **Budgets**, and **Journal Entries** tabs of the Account Information window can be printed to an Account Information Report. The information included on the report is dependent on which tab is displayed when the report is printed.

Balances tab

Printing from the **Balances** tab will print an Account Information Balances Report. This report will display monthly balances for the selected **Account #** and **Period Selection**.

Budgets tab

Printing from the **Budgets** tab will print an Account Information Budgets Report. If the **Account #** selected is not an Income Statement account, the Print button will be dimmed. This report will display monthly Budget Information and totals for the selected **Account #** and **Period Selection**.

Journal tab

Printing from the **Journal Entries** tab will print a Journal Report. This report will display all journal entries for the selected **Account #** and **Period Selection** along with total debits and credits. When selecting to print from the **Journal Entries** tab, the following columns will be shown: **Trans #**, **Account #**, **Date**, **Src**, **Reference**, **Check #**, **DP**, **JR**, **Debit**, **Credit**, and **Description**. Additional information about the Journal Report can be found on page 36.

Budget Report

| Date: 08/26/2024 | | Budget Report for Jan 24 - Dec 24 | | | | | | | | | | | Page: 1 | |
|------------------------------|-------------------------|-----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| | | Jensen, Martin & Anderson | | | | | | | | | | | | |
| Departments: All Departments | | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Total |
| 4100.01 | 1 Fee Income - MLJ | 11,000.00 | 11,000.00 | 11,000.00 | 11,000.00 | 11,000.00 | 11,000.00 | 11,000.00 | 11,000.00 | 11,000.00 | 11,000.00 | 11,000.00 | 11,000.00 | 132,000.00 |
| 4100.02 | 2 Fee Income - PAM | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 120,000.00 |
| 4100.03 | 3 Fee Income - RPA | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | 84,000.00 |
| 4100.04 | 4 Fee Income - ROB | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 | 108,000.00 |
| 4100.05 | 5 Fee Income - KIM | 6,600.00 | 6,600.00 | 6,600.00 | 6,600.00 | 6,600.00 | 6,600.00 | 6,600.00 | 6,600.00 | 6,600.00 | 6,600.00 | 6,600.00 | 6,600.00 | 79,200.00 |
| 4100.06 | 6 Fee Income - DHB | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 36,000.00 |
| 4100.07 | 7 Fee Income - CB | 2,800.00 | 2,800.00 | 2,800.00 | 2,800.00 | 2,800.00 | 2,800.00 | 2,800.00 | 2,800.00 | 2,800.00 | 2,800.00 | 2,800.00 | 2,800.00 | 33,600.00 |
| 4100.08 | 8 Fee Income - JAN | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | 4,500.00 | 54,000.00 |
| 4100.09 | 9 Fee Income - JIM | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 | 6,500.00 | 78,000.00 |
| 4100.10 | 10 Fee Income - JPP | 2,100.00 | 2,100.00 | 2,100.00 | 2,100.00 | 2,100.00 | 2,100.00 | 2,100.00 | 2,100.00 | 2,100.00 | 2,100.00 | 2,100.00 | 2,100.00 | 25,200.00 |
| 4800.00 | 0 Finance Charge Income | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 200.00 | 2,400.00 |
| 4900.00 | 0 Miscellaneous Income | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 3,000.00 | 36,000.00 |
| Total Income | | 65,700.00 | 65,700.00 | 65,700.00 | 65,700.00 | 65,700.00 | 65,700.00 | 65,700.00 | 65,700.00 | 65,700.00 | 65,700.00 | 65,700.00 | 65,700.00 | 788,400.00 |

Menu

[Reports](#) | [Budget Report](#)

The report shown above is a Budget Report. Entering budgets for your income and expense accounts is optional. Income Statements can be printed with optional budget figures, percentages and variance. Commas and cents are included on the report. You can double space the information on the report and include accounts that have no budget amounts.

Definitions for Budget Report

Date

Report Date entered when the report was run.

Account # The account number is followed by the department number and account description.

Journal Entry Verification List

| Date: 08/26/2024 | | GL Journal Entry Verification List | | | | | | | | | | Page: 1 |
|-------------------------------|-----------------------|--|------------|--------------|--------------|---------|-----------------|-----------|-----|--------|---------|---|
| | | Jensen, Martin & Anderson User: DAN Daniel H. Brady | | | | | | | | | | |
| Account | Account Name | Jrn | Date | Date Entered | Reference | Check # | Amount | DIC | Src | Status | Trans # | Description |
| 1110.00 | Operating Account | 2 | 08/10/2024 | 08/16/2024 | 415.00 | | 80,000.00 | D | B | O | 221 | Payment |
| 4100.01 | Fee Income - MLJ | 2 | 08/10/2024 | 08/16/2024 | 415.00 | | 20,271.30 | C | B | O | 221 | Payment |
| 4100.02 | Fee Income - PAM | 2 | 08/10/2024 | 08/16/2024 | 415.00 | | 19,213.93 | C | B | O | 221 | Payment |
| 4100.03 | Fee Income - RPA | 2 | 08/10/2024 | 08/16/2024 | 415.00 | | 3,796.44 | C | B | O | 221 | Payment |
| 4100.04 | Fee Income - ROB | 2 | 08/10/2024 | 08/16/2024 | 415.00 | | 21,114.99 | C | B | O | 221 | Payment |
| 4100.05 | Fee Income - KIM | 2 | 08/10/2024 | 08/16/2024 | 415.00 | | 1,529.12 | C | B | O | 221 | Payment |
| 4100.06 | Fee Income - DHB | 2 | 08/10/2024 | 08/16/2024 | 415.00 | | 1,413.43 | C | B | O | 221 | Payment |
| 4100.07 | Fee Income - CB | 2 | 08/10/2024 | 08/16/2024 | 415.00 | | 4,386.79 | C | B | O | 221 | Payment |
| 4100.08 | Fee Income - JAN | 2 | 08/10/2024 | 08/16/2024 | 415.00 | | 3,614.31 | C | B | O | 221 | Payment |
| 4100.09 | Fee Income - JIM | 2 | 08/10/2024 | 08/16/2024 | 415.00 | | 2,372.78 | C | B | O | 221 | Payment |
| 4100.10 | Fee Income - JPP | 2 | 08/10/2024 | 08/16/2024 | 415.00 | | 2,286.91 | C | B | O | 221 | Payment |
| 1110.00 | Operating Account | 2 | 08/16/2024 | 08/16/2024 | 200.02 | 16 | -1,451.00 | D | B | R | 222 | Payment |
| 2270.00 | Unapplied Payments | 2 | 08/16/2024 | 08/16/2024 | 200.02 | 16 | -1,451.00 | C | B | R | 222 | Payment |
| 1110.00 | Operating Account | 2 | 08/16/2024 | 08/16/2024 | 200.02 | 16 | 1,451.00 | D | B | O | 223 | Payment |
| 4100.01 | Fee Income - MLJ | 2 | 08/16/2024 | 08/16/2024 | 200.02 | 16 | 858.31 | C | B | O | 223 | Payment |
| 4100.06 | Fee Income - DHB | 2 | 08/16/2024 | 08/16/2024 | 200.02 | 16 | 91.00 | C | B | O | 223 | Payment |
| 4100.07 | Fee Income - CB | 2 | 08/16/2024 | 08/16/2024 | 200.02 | 16 | 72.53 | C | B | O | 223 | Payment |
| 4100.08 | Fee Income - JAN | 2 | 08/16/2024 | 08/16/2024 | 200.02 | 16 | 429.16 | C | B | O | 223 | Payment |
| 1110.00 | Operating Account | 2 | 08/10/2024 | 08/10/2024 | 850.00 | | -125.00 | D | B | R | 224 | Payment |
| 2270.00 | Unapplied Payments | 2 | 08/10/2024 | 08/10/2024 | 850.00 | | -125.00 | C | B | R | 224 | Payment |
| 1110.00 | Operating Account | 2 | 08/10/2024 | 08/16/2024 | 850.00 | | 125.00 | D | B | O | 225 | Payment |
| 4100.01 | Fee Income - MLJ | 2 | 08/10/2024 | 08/16/2024 | 850.00 | | 111.61 | C | B | O | 225 | Payment |
| 4100.05 | Fee Income - KIM | 2 | 08/10/2024 | 08/16/2024 | 850.00 | | 13.39 | C | B | O | 225 | Payment |
| 1110.00 | Operating Account | 2 | 08/02/2024 | 08/16/2024 | 121.01 | | 5,000.00 | D | B | O | 226 | Payment |
| 4100.01 | Fee Income - MLJ | 2 | 08/02/2024 | 08/16/2024 | 121.01 | | 1,857.27 | C | B | O | 226 | Payment |
| 4100.02 | Fee Income - PAM | 2 | 08/02/2024 | 08/16/2024 | 121.01 | | 2,197.20 | C | B | O | 226 | Payment |
| 4100.03 | Fee Income - RPA | 2 | 08/02/2024 | 08/16/2024 | 121.01 | | 914.00 | C | B | O | 226 | Payment |
| 4100.05 | Fee Income - KIM | 2 | 08/02/2024 | 08/16/2024 | 121.01 | | 31.53 | C | B | O | 226 | Payment |
| 1442.00 | Software | 3 | 08/21/2024 | 08/21/2024 | 320559 | 25654 | 205.00 | D | A | O | 227 | Software Technology, LLC/Purchase Tabs3 Device Interface Program |
| 1110.00 | Operating Account | 3 | 08/21/2024 | 08/21/2024 | 320559 | 25654 | 205.00 | C | A | O | 227 | Software Technology, LLC/Purchase Tabs3 Device Interface Program |
| 1210.00 | Client Cost Advances | 3 | 08/21/2024 | 08/21/2024 | | 25655 | 150.00 | D | A | O | 228 | Clerk of the District Court/Petition for Dissolution of Marriage Filing Fee |
| 1110.00 | Operating Account | 3 | 08/21/2024 | 08/21/2024 | | 25655 | 150.00 | C | A | O | 228 | Clerk of the District Court/Petition for Dissolution of Marriage Filing Fee |
| 5400.00 | Contract Labor | 3 | 08/21/2024 | 08/21/2024 | KEY | 25656 | 10.00 | D | A | O | 229 | D & B Real Estate Management Company/Duplicate Key for building |
| 1110.00 | Operating Account | 3 | 08/21/2024 | 08/21/2024 | KEY | 25656 | 10.00 | C | A | O | 229 | D & B Real Estate Management Company/Duplicate Key for building |
| 8090.00 | Telephone | 3 | 08/21/2024 | 08/21/2024 | 402310760011 | 25657 | 68.96 | D | A | O | 230 | Sprint Local & Long Distance/July Cell Phone Charges |
| 1110.00 | Operating Account | 3 | 08/21/2024 | 08/21/2024 | 402310760011 | 25657 | 68.96 | C | A | O | 230 | Sprint Local & Long Distance/July Cell Phone Charges |
| 8200.00 | Professional Services | 3 | 08/21/2024 | 08/21/2024 | | 25658 | 750.00 | D | A | O | 231 | Clean All Janitorial Services/Monthly Cleaning Charges (Bi-Weekly Service) |
| 1110.00 | Operating Account | 3 | 08/21/2024 | 08/21/2024 | | 25658 | 750.00 | C | A | O | 231 | Clean All Janitorial Services/Monthly Cleaning Charges (Bi-Weekly Service) |
| | | | | | | | Debits: | 66,183.96 | | | | |
| | | | | | | | Credits: | 66,183.96 | | | | |
| Account Checksum = 12,309,204 | | | | | | | | | | | | |
| Changed Entries | | | | | | | | | | | | |
| New | | | | | | | | | | | | |
| 2230.00 | Credit Card Payable | 1 | 07/23/2024 | 08/16/2024 | | | 100.00 | D | M | O | 216 | Payment in full |
| Old | | | | | | | | | | | | |
| 2230.00 | Credit Card Payable | 1 | 07/23/2024 | 08/16/2024 | | | 100.00 | C | M | O | 216 | Payment in full |
| New | | | | | | | | | | | | |
| 1110.00 | Operating Account | 1 | 07/23/2024 | 08/20/2024 | | | 100.00 | C | M | O | 216 | Payment in full |
| Old | | | | | | | | | | | | |
| 1110.00 | Operating Account | 1 | 07/23/2024 | 08/20/2024 | | | 100.00 | D | M | O | 216 | Payment in full |
| New | | | | | | | | | | | | |
| 4100.05 | Fee Income - KIM | 2 | 08/02/2024 | 08/16/2024 | 121.01 | | 31.53 | C | B | O | 226 | Payment |
| Old | | | | | | | | | | | | |
| 4100.05 | Fee Income - KIM | 2 | 08/02/2024 | 08/16/2024 | 121.01 | | 31.53 | C | B | O | 226 | Payment |
| Total Transaction Count = 41 | | | | | | | | | | | | |

Menu [File](#) | [Open](#) | [Journal Entries](#) | [Esc](#)

The Journal Entry Verification List is a list of journal entries that have been added, changed or deleted. Separate verification lists are maintained for each User ID.

Definitions for Journal Entry Verification List

- Date** The date the list was printed.
- Jrn** Journal Number (1 - 30).
- Jrn Entry Date** The date of the journal entry.
- Date Entered** The system date of the computer when the journal entry was entered.

- Reference** User defined alpha-numeric field with a maximum of 12 characters. If journal entries are posted from Tabs3 Trust Accounting, the Trust account number is automatically entered in the Reference field. If journal entries are posted from Tabs3 Billing, the client number is automatically entered in the Reference field.
- D/C** D = Debit entry, C = Credit entry.
- Src** Source. This information indicates the origin of the journal entry and is automatically generated by GL. M = manual entry (generated by GL), B = billing (generated by Tabs3 Billing), A = AP (generated by Tabs3 Accounts Payable), T = Trust (generated by Tabs3 Trust Accounting), P = payroll (generated by Peninsula Software of Virginia's PenSoft Payroll software or the GL Import Journal Entries utility) and "R" = recurring entry (generated by the GL Post Recurring Entries utility).
- Recon** Reconciled. "O" indicates that the journal entry is outstanding (has not been reconciled). "C" indicates that the journal entry has been cleared on the current reconciliation. "R" indicates that the journal entry has been reconciled to the bank statement.
- Trans #** Transaction #. The Trans # is automatically assigned by GL. It is used to retrieve journal entries for editing purposes.
- Changed Entries** Any journal entries that are edited will be listed under Changed Entries. For each journal entry that is changed, the journal entry will be shown twice—before changes and after changes. The journal entry under the "New" heading represents the journal entry after the changes. The journal entry under the "Old" heading represents the journal entry before the changes. If the verification list for the original journal entry has not been printed prior to any change, the original journal entry will also print with the new journal entries as well as in the Changed Entries portion of the list. Deleted journal entries are deleted by editing the amount to zero. These "deleted" journal entries will be shown in the Changed Entries section with the New journal entry having an amount of \$0.00.
- Account Checksum** Total of the account numbers (the decimal is not used in the addition). The purpose of this number is to provide a cross-total for batched entries. By manually totaling the account numbers from the journal entries entered and comparing the total to the checksum, you can ensure that all journal entries have been entered and assigned to the proper account.

Bank Account Balance Report

| | | | |
|------------------|--------------------|--|-------------------|
| Date: 08/26/2024 | | Bank Account Balance Jensen, Martin & Anderson | Page: 1 |
| <u>Account</u> | <u>Description</u> | | <u>Balance</u> |
| 1110.00 | Operating Account | | 256,280.65 |
| 1120.00 | Money Market | | 21,351.17 |
| 1130.00 | Payroll | | 53,795.28 |
| 1140.00 | Petty Cash | | 5,315.16 |
| | Total: | | <u>336,742.26</u> |

Menu [Reports | Bank Account Balance](#)

The Bank Account Balance Report shows the balance and grand total for all accounts that are designated as bank accounts making it easy to see how much cash the firm has. In addition to being accessed from the **Reports** menu, this report can be easily accessed via the standard right-click shortcut menu. (Note: The balance on this report includes all outstanding journal entries for the month. Therefore, this balance may not match the actual bank account balance or the ending balance shown on a reconciliation.)

Definitions for Bank Account Balance Report

- Description** The description shown is taken from the description in the chart of accounts (not the Bank Name specified in the Bank Information window).
- Balance** The balance shown is the sum of all journal entries through the end of the current calendar month.

Deposit Summary

| | | | | | |
|------------------|-------------------|---|------------|--|---------|
| Date: 08/26/2024 | | GLS Deposit Summary Jensen, Martin & Anderson | | | Page: 1 |
| Deposit To: | First Bank | Deposit Date: | 08/21/2024 | | |
| Account Name: | Operating Account | Deposit ID: | 20240821 | | |
| Account #: | 9874-342-22352 | | | | |

| Chk # | Date | Rcpt Type | Reference | Description | Amount |
|--------------------------------|------------|-----------|-----------|-------------|-----------|
| | 08/21/2024 | Cash | 415.00 | Payment | 16,440.00 |
| | 08/21/2024 | Cash | 200.01 | Payment | 812.50 |
| | 08/21/2024 | Cash | 200.01 | Payment | 506.25 |
| | 08/21/2024 | Cash | 415.00 | Payment | 50,000.00 |
| Total Cash | | | | | 67,758.75 |
| Deposit Total (0 Items) | | | | | 67,758.75 |

Depositor's Signature: _____

Menu [File](#) | [Open](#) | [Deposit Slips](#) | [Print Deposit](#)

The Deposit Summary shows the bank account information, the itemized detail receipts, and the total for the deposit. This report can be sent with the actual deposit to the bank. A Deposit Summary can be printed in the Deposit Slips window once a deposit is saved by clicking the **Print Deposit** button or by pressing Ctrl+P. (Note: Check deposits that are entered consecutively with the same check #, date, and receipt type are combined into a single item.)

Definitions for Deposit Summary

- Deposit To** These three items of information are taken from the Bank Information window, which is accessed by clicking the **Bank Info** button in the Chart of Accounts.
- Account Name**
- Account #**
- Deposit ID** The Deposit ID is optional and is entered by the user in the Deposit Slips window. By default, GL assigns a value of yyyyymmdd where this value represents the Deposit Date specified.
- Rcpt Type** Receipt Type. The value shown here depends on the Receipt Type specified for the journal entry. Journal entries with the same Receipt Type will be grouped together. Possible Receipt Types include: Cash, Check, CC¹ (Credit Card), and Fund¹ (Client Funds).
- Reference** The information in this column is entered by the user in the Journal Entries window.

¹ Not shown on the sample report.

Advanced Client Costs Report

| | | |
|--|--|------------|
| Date: 08/26/2024 | Advanced Client Costs Report Jensen, Martin & Anderson | Page: 1 |
| Tabs3 Billing Advances Due | | 0.00 |
| Tabs3 Billing WIP Advances | + | 160.00 |
| AP Unposted Unpaid Invoices | - | 160.00 |
| AP Unposted Checks/EFTs | - | 0.00 |
| Calculated Advanced Client Costs Balance | | 0.00 |
| GL Advanced Client Costs Accounts | | |
| 1210.00 - Advanced Client Costs Balance | | 590.00 |
| Pending Tabs3 Billing Advance Payments | - | 590.00 |
| GL Advanced Client Costs Accounts Total | - | 0.00 |
| Discrepancy | | In Balance |

Menu [Reports | Advanced Client Costs Report](#)

The report shown above is an example of an Advanced Client Costs Report. This report compares cost advances in Tabs3 Billing, unposted invoices and checks in Tabs3 Accounts Payable (AP) that will go to Advanced Client Costs Accounts, and the account balance for GL accounts that are marked as Advanced Client Costs Accounts. This report is designed to ensure their balances are accurate.

Additional information can be found in Knowledge Base Article [R11757](#) - Using and Troubleshooting Advanced Client Costs Integration.

Definitions for Advanced Client Costs Report

| | |
|---|--|
| Date | The date the report was printed. |
| Tabs3 Billing Advances Due | The total of all accounts receivable advances due in Tabs3 Billing. This amount does not include advance sales tax. |
| Tabs3 Billing WIP Advances | The total of all billable work-in-process advances in Tabs3 Billing. |
| AP Unposted Unpaid Invoices | The total of all Unpaid Invoices in AP that have not been posted via the Post Unpaid Invoices utility. Only the unpaid invoices that are mapped to an Advanced Client Costs Account in GL are included. |
| AP Unposted Checks/EFTs | This is the total of all checks and EFTs in AP that have not been posted via the Post Checks/EFTs utility. Only the unposted checks and EFTs that are mapped to an Advanced Client Costs Account in GL are included. |
| Calculated Advanced Client Costs Balance | Calculated as Tabs3 Billing Advances Due plus Tabs3 Billing WIP Advances minus AP Unposted Unpaid Invoices minus AP Unposted Checks/EFTs . |
| GL Account Balance | The current balance of the GL Advanced Client Costs Account. Each account will be on a separate line and will list the account number and account name. |
| Pending Tabs3 Billing Advance Payments | The total of Tabs3 Billing WIP Payments with unapplied amounts that will allocate to advances. If no unapplied WIP Payments exist, this line will be omitted. ¹ |
| GL Advanced Client Costs Accounts Total | The total of all GL Account Balances and Pending Tabs3 Billing Advance Payments. If only a single GL Account Balance exists, and no unapplied WIP Payments exist, this line will be omitted. |
| Discrepancy | Calculated as Calculated Advanced Client Costs Balance minus GL Advanced Client Costs Accounts Total . When there is no discrepancy, the value will be "In Balance". |

¹ Not shown on the sample report.

Reconciliation Discrepancy Report

Date: 08/26/2024

GLS Reconciliation Discrepancy Report

Jensen, Martin & Anderson

Page: 1

GLS Account #: 1110.00 - Operating Account
 Bank Account #: 9874-342-22352 - First Bank
 Statement Date: 07/31/2024

Beginning Balance Comparison

| | |
|------------------------------------|------------|
| Current Balance | 257,464.61 |
| Total Unreconciled Journal Entries | 51,247.68 |
| Calculated Beginning Balance | 206,216.93 |
| Statement Beginning Balance | 206,403.18 |
| Discrepancy | -186.25 |
| Current Reconciled Total | 206,216.93 |
| Manually Reconciled Entries | -186.25 |
| Calculated Reconciliation Balance | 206,403.18 |

Last Reconciliation

| | |
|--------------------------|----------------------------|
| Statement Date | 06/30/2024 |
| Statement Ending Balance | 206,403.18 |
| Reconciliation Report | recon_20240630_1110-00.pdf |

Unreconciled Journal Entries

| Date | Check # | Reference | Description | Debit | Credit | Trans # |
|------------|---------|-----------|--|------------|-----------|---------|
| 07/02/2024 | 18542 | | Referral Fee | 25,000.00 | | 217 |
| 07/13/2024 | 25841 | | City of Lincoln - Parking | | 90.00 | 129 |
| 07/13/2024 | 25840 | | D & B Real Estate - Monthly Rent | | 6,500.00 | 130 |
| 07/13/2024 | | | Rent Received - Sublease | 3,000.00 | | 130 |
| 07/17/2024 | 25843 | | Lincoln Electric Company | | 98.25 | 131 |
| 07/21/2024 | 25845 | | Eastern Nebraska Cable Company | | 95.00 | 138 |
| 07/21/2024 | 25846 | | Lincoln Telephone Company | | 765.25 | 138 |
| 07/21/2024 | 25842 | | Postage | | 250.00 | 138 |
| 07/21/2024 | 25647 | 3243387 | United Parcel Service/Overnight document | | 75.00 | 139 |
| 07/21/2024 | 25648 | | Jackson/Wylinda/Catering/Firm Retreat | | 1,500.00 | 140 |
| 07/21/2024 | 25847 | | Equipment Lease | | 110.00 | 141 |
| 07/21/2024 | | | Payment in full | | 100.00 | 216 |
| 07/24/2024 | 25646 | | Clean All Janitorial/Monthly Cleaning Ch | | 750.00 | 134 |
| 07/24/2024 | | 121.01 | Payment | 269.93 | | 166 |
| 07/27/2024 | 25848 | | Payment on Bank Loan | | 1,000.00 | 142 |
| 07/27/2024 | 25853 | | State Income Tax | | 1,703.15 | 143 |
| 07/27/2024 | 25852 | | Payroll Taxes | | 8,485.49 | 143 |
| 07/27/2024 | 25851 | | 401(K) Contributions | | 4,868.06 | 143 |
| 07/27/2024 | 25850 | | Payroll Deposit | | 32,026.96 | 143 |
| 07/27/2024 | 25855 | | Employee Health Insurance | | 7,370.00 | 143 |
| 07/27/2024 | 25854 | | Workers' Comp./SUTA | | 707.16 | 143 |
| 07/27/2024 | 25849 | | Payroll Service | | 65.00 | 143 |
| 07/27/2024 | | 200.01 | Payment | 275.00 | | 170 |
| 07/27/2024 | | 415.00 | Payment | 65,011.69 | | 182 |
| 08/02/2024 | | 121.01 | Payment | 5,000.00 | | 226 |
| 08/10/2024 | | | Rent Received - Sublease | 3,000.00 | | 144 |
| 08/10/2024 | 25857 | | City of Lincoln - Parking | | 90.00 | 144 |
| 08/10/2024 | 25856 | | D & B Real Estate - Monthly Rent | | 6,500.00 | 144 |
| 08/15/2024 | 25859 | | Lincoln Electric Systems | | 125.89 | 148 |
| 08/15/2024 | 25858 | | Postage | | 250.00 | 148 |
| 08/15/2024 | | 415.00 | Payment | 20,000.00 | | 183 |
| 08/15/2024 | | 850.00 | Payment | 125.00 | | 184 |
| 08/15/2024 | | 415.00 | Payment | -20,000.00 | | 218 |
| 08/15/2024 | | 415.00 | Payment | 80,000.00 | | 219 |
| 08/17/2024 | 25860 | | Equipment Lease | | 600.00 | 151 |
| 08/18/2024 | 25861 | | Lincoln Water & Waste | | 150.00 | 152 |
| 08/18/2024 | 25865 | | ABC Office Supplies | | 152.36 | 154 |
| 08/18/2024 | 25863 | | Eastern Nebraska Cable Company | | 95.00 | 154 |
| 08/18/2024 | 25864 | | Lincoln Telephone Company | | 756.55 | 154 |
| 08/18/2024 | 25866 | | Equipment Lease | | 110.00 | 155 |
| 08/21/2024 | 16 | 200.02 | Payment | 1,451.00 | | 171 |
| 08/21/2024 | 16 | 200.02 | Payment | -1,451.00 | | 222 |
| 08/21/2024 | 16 | 200.02 | Payment | 1,451.00 | | 223 |
| 08/22/2024 | 25862 | | Business Cards - KIM, JIM, JAN | | 270.00 | 153 |
| 08/26/2024 | 25867 | | Payment on Bank Loan | | 1,000.00 | 156 |
| 08/26/2024 | 25869 | | Payroll Deposit | | 32,026.96 | 157 |
| 08/26/2024 | 25870 | | 401(K) Contributions | | 4,868.06 | 157 |
| 08/26/2024 | 25874 | | Employee Health Insurance | | 7,370.00 | 157 |
| 08/26/2024 | 25871 | | Payroll Taxes | | 8,485.49 | 157 |

| Date: 08/26/2024 | | GLS Reconciliation Discrepancy Report | | | Page: 2 | |
|--|---------|--|---------------------|------------|------------|---------|
| Jensen, Martin & Anderson | | | | | | |
| Unreconciled Journal Entries | | | | | | |
| Date | Check # | Reference | Description | Debit | Credit | Trans # |
| 08/26/2024 | 25872 | | State Income Tax | | 1,703.15 | 157 |
| 08/26/2024 | 25873 | | Workers' Comp./SUTA | | 707.16 | 157 |
| 08/26/2024 | 25868 | | Payroll Service | | 65.00 | 157 |
| Total Unreconciled Debits | | | | 183,132.62 | | |
| Total Unreconciled Credits | | | | | 131,884.94 | |
| Total Unreconciled Journal Entries | | | | 51,247.68 | | |
| Manually Reconciled Journal Entries Since Last Reconciliation | | | | | | |
| Date | Check # | Reference | Description | Debit | Credit | Trans # |
| 07/23/2024 | | 101.00 | Payment | 723.40 | | 162 |
| 07/23/2024 | | 101.00 | Payment | -723.40 | | 186 |
| 07/24/2024 | 3245 | 101.00 | Payment | 1,382.35 | | 163 |
| 07/24/2024 | 3245 | 101.00 | Payment | -1,382.35 | | 187 |
| 07/27/2024 | 25844 | | ABC Office Supplies | | 186.25 | 135 |
| 08/15/2024 | | 415.00 | Payment | -80,000.00 | | 220 |
| 08/15/2024 | | 415.00 | Payment | 80,000.00 | | 221 |
| 08/15/2024 | | 850.00 | Payment | -125.00 | | 224 |
| 08/15/2024 | | 850.00 | Payment | 125.00 | | 225 |
| Total Manually Reconciled Debits | | | | 0.00 | | |
| Total Manually Reconciled Credits | | | | | 186.25 | |
| Total Manually Reconciled Entries | | | | -186.25 | | |

The report on pages 30-31 is an example of the Reconciliation Discrepancy Report. A prompt to run the Reconciliation Discrepancy Report is displayed when a **Beginning Balance** that does not match the calculated beginning balance is entered in the Reconciliation Settings window. This report provides information to help you identify and correct transactions that prevent your reconciliation from balancing. Transactions are sorted in the following order: Date, Transaction Number, Reconciled Status (Cleared before Outstanding).

There is no menu option for the Reconciliation Discrepancy Report. A prompt to run the Reconciliation Discrepancy Report is displayed when a **Beginning Balance** that does not match the calculated beginning balance is entered in the Reconciliation Settings window.

Definitions for Reconciliation Discrepancy Report

- Date** The system date when the report was printed.
- GLS Account #** The GL account number assigned to the bank account or credit card account.
- Bank Account #** The bank account number/credit card number taken from the **Account #** field of the Bank Information/Credit Card Information window (accessed via the Chart of Accounts).
- Statement Date** The statement date entered in the **Statement Date** field of the Reconciliation Settings window.

Beginning Balance Comparison

- Current Balance** The current balance shown is the sum of all journal entries to the account regardless of date.
- Total Unreconciled Journal Entries** The sum of all unreconciled debits and credits to the account regardless of date. These journal entries are itemized in the **Unreconciled Journal Entries** section of the report.
- Calculated Beginning Balance** **Calculated Beginning Balance = Current Balance minus Total Unreconciled Journal Entries.**
- Statement Beginning Balance** The balance entered in the **Beginning Balance** field of the Reconciliation Settings window.
- Discrepancy** **Discrepancy = Calculated Beginning Balance minus Statement Beginning Balance.**
- Current Reconciled Total** The **Current Reconciled Total** is the sum of all reconciled transactions for the account.
- Manually Reconciled Entries** The total of all entries reconciled outside of the Reconciliation utility since the last reconciliation was finalized regardless of date. When a reconciliation is finalized, any manually reconciled entries that were flagged as manually reconciled before finalization are considered "accepted", and will not

appear again on the Discrepancy Report. These journal entries are itemized in the **Manually Reconciled Journal Entries Since Last Reconciliation** section. This line is only displayed if unaccepted manually reconciled entries are present.

Calculated Reconciliation Balance **Calculated Reconciliation Balance = Current Reconciled Total** minus **Total Manually Reconciled Entries.**

Last Reconciliation

Statement Date The statement date of the previously reconciled statement.

Statement Ending Balance The ending balance of the previously reconciled statement.

Reconciliation Report The name of the PDF reconciliation report for the previous reconciliation. The PDF file is located in the Reconciliation folder, which is a subfolder of the Current Working Directory.

Reconciliation Report

| Date: 08/26/2024 | Detail Reconciliation Report Jensen, Martin & Anderson | | | Page: 1 | |
|--|---|-----------------|--|------------|---------|
| Account #: 1110.00 | Operating Account As of the Period Ending July 31, 2024 | | | | |
| Cleared Checks | | | | | |
| Date | Check # | Reference | Description | Amount | Trans # |
| 07/24/2024 | 25646 | | Clean All Janitorial/Monthly Cleaning Ch | -750.00 | 134 |
| 07/21/2024 | 25647 | 3243387 | United Parcel Service/Overnight document | -75.00 | 139 |
| 07/21/2024 | 25648 | | Jackson/Wylinda/Catering/Firm Retreat | -1,500.00 | 140 |
| 07/13/2024 | 25840 | | D & B Real Estate - Monthly Rent | -6,500.00 | 130 |
| 07/13/2024 | 25841 | | City of Lincoln - Parking | -90.00 | 129 |
| 07/21/2024 | 25842 | | Postage | -250.00 | 138 |
| 07/17/2024 | 25843 | | Lincoln Electric Company | -98.25 | 131 |
| 07/27/2024 | 25844 | | ABC Office Supplies | -186.25 | 135 |
| 07/21/2024 | 25845 | | Eastern Nebraska Cable Company | -95.00 | 138 |
| 07/21/2024 | 25846 | | Lincoln Telephone Company | -765.25 | 138 |
| 07/21/2024 | 25847 | | Equipment Lease | -110.00 | 141 |
| 07/27/2024 | 25848 | | Payment on Bank Loan | -1,000.00 | 142 |
| 07/27/2024 | 25849 | | Payroll Service | -65.00 | 143 |
| 07/27/2024 | 25850 | | Payroll Deposit | -32,026.96 | 143 |
| 07/27/2024 | 25851 | | 401(K) Contributions | -4,868.06 | 143 |
| 07/27/2024 | 25852 | | Payroll Taxes | -8,485.49 | 143 |
| 07/27/2024 | 25853 | | State Income Tax | -1,703.15 | 143 |
| 07/27/2024 | 25854 | | Workers' Comp./SUTA | -707.16 | 143 |
| 07/27/2024 | 25855 | | Employee Health Insurance | -7,370.00 | 143 |
| (-) Total Cleared Checks | | | 19 items | -66,645.57 | |
| Cleared EFTs / Other Withdrawals | | | | | |
| Date | Reference | Description | Amount | Trans # | |
| 07/21/2024 | | Payment in full | -100.00 | 216 | |
| (-) Total Cleared EFTs / Other Withdrawals | | | 1 item | -100.00 | |
| Cleared Receipts | | | | | |
| Date | Reference | Description | Amount | Trans # | |
| 07/02/2024 | | Referral Fee | 25,000.00 | 217 | |
| 07/17/2024 | 20240717 | Deposit #11 | 3,000.00 | 11 | |
| 07/24/2024 | 20240724 | Deposit #12 | 65,286.69 | 12 | |
| 07/24/2024 | 20240724 | Deposit #13 | 269.93 | 13 | |
| (+) Total Cleared Receipts | | | 4 items | 93,556.62 | |
| (+) Total Cleared Other Deposits | | | 0 items | 0.00 | |
| Reconciliation Balances | | | | | |
| | Statement Beginning Balance | | 206,403.18 | | |
| | Cleared Withdrawals | | 20 items | -66,745.57 | |
| | Cleared Deposits | | 4 items | 93,556.62 | |
| | Cleared Balance | | 233,214.23 | | |
| | Statement Ending Balance | | 233,214.23 | | |
| | Difference | | In Balance | | |
| Account Balances as of 07/31/2024 | | | | | |
| | Statement Ending Balance | | 233,214.23 | | |
| | Total Outstanding Items | | 0 items | 0.00 | |
| | Current Balance | | 233,214.23 | | |

Detail Reconciliation Report with only Cleared entries in **Date** order.

| | | | |
|--|---|---------------|-------------------|
| Date: 08/26/2024 | Summary Reconciliation Report Jensen, Martin & Anderson | | Page: 1 |
| Account #: 1110.00 | Operating Account | | Thru: 07/31/2024 |
| Withdrawals | | | |
| Date | Check # | Amount | |
| 07/24/2024 | 25646 | -750.00 | |
| 07/21/2024 | 25647 | -75.00 | |
| 07/21/2024 | 25648 | -1,500.00 | |
| 07/13/2024 | 25840 | -6,500.00 | |
| 07/13/2024 | 25841 | -90.00 | |
| 07/21/2024 | 25842 | -250.00 | |
| 07/17/2024 | 25843 | -98.25 | |
| 07/27/2024 | 25844 | -186.25 | |
| 07/21/2024 | 25845 | -95.00 | |
| 07/21/2024 | 25846 | -765.25 | |
| 07/21/2024 | 25847 | -110.00 | |
| 07/27/2024 | 25848 | -1,000.00 | |
| 07/27/2024 | 25849 | -65.00 | |
| 07/27/2024 | 25850 | -32,026.96 | |
| 07/27/2024 | 25851 | -4,868.06 | |
| 07/27/2024 | 25852 | -8,485.49 | |
| 07/27/2024 | 25853 | -1,703.15 | |
| 07/27/2024 | 25854 | -707.16 | |
| 07/27/2024 | 25855 | -7,370.00 | |
| 07/21/2024 | | -100.00 | |
| Total Withdrawals | | 20 items | -66,745.57 |
| Deposits | | | |
| Date | Check # | Amount | |
| 07/01/2024 | 18542 | 25,000.00 | |
| 07/17/2024 | DEP | 3,000.00 | |
| 07/24/2024 | DEP | 65,286.69 | |
| 07/24/2024 | DEP | 269.93 | |
| Total Deposits | | 4 items | 93,556.62 |
| Reconciliation Balances | | | |
| Statement Beginning Balance | | | 206,403.18 |
| Cleared Withdrawals | | 20 items | -66,745.57 |
| Cleared Deposits | | 4 items | 93,556.62 |
| Cleared Balance | | | 233,214.23 |
| Statement Ending Balance | | | 233,214.23 |
| Difference | | | In Balance |
| Account Balances as of 07/31/2024 | | | |
| Statement Ending Balance | | | 233,214.23 |
| Total Outstanding Items | | 0 items | 0.00 |
| Current Balance | | | 233,214.23 |

Summary Reconciliation Report with only Cleared entries in **Check #** order.

Menu

[Reports | Reconciliation Reports](#)

The GL Reconciliation Report can be accessed from the Reconciliation window by right-clicking and selecting the **Print** option or by pressing Ctrl+P. Finalized reconciliations can be reprinted by clicking the **Journal Reports** tab and selecting **Reconciliation Reports**. This report can be printed in detail or summary format. The report shown on page 33 is a detail report, whereas the report shown on page 34 is a summary report. The Reconciliation Report can be printed for cleared entries, outstanding entries, or both. Checks can be printed in **Date** or **Check #** order. When the report includes outstanding entries an additional totals section for the GL Account Balance is included. This section allows you to quickly determine how much money is in the GL account after accounting for outstanding withdrawals and deposits through the Statement Date.

Definitions for Reconciliation Report

Date The date the report was printed.

Reconciliation Balances

| | |
|--|---|
| Statement Beginning Balance | The Beginning Balance is entered by the user in the Beginning Balance field of the Reconciliation Settings window when the Reconciliation is started. |
| Cleared Withdrawals Cleared Charges | This figure is system generated. For bank accounts: Cleared Withdrawals = Total Cleared Checks plus Total Cleared EFTs/Other Withdrawals. For credit card accounts: Cleared Charges = Total Cleared Purchases plus Total Cleared Transfers/Advances plus Total Cleared Fees/Interest. |
| Cleared Deposits Cleared Credits | This figure is system generated. For bank accounts: Cleared Deposits = Total Cleared Receipts plus Total Cleared Other Deposits. For credit card accounts: Cleared Credits = Total Cleared Payments plus Total Cleared Other Credits. |
| Cleared Balance | This figure is system generated. For bank accounts: Cleared Balance = Statement Beginning Balance minus Cleared Withdrawals plus Cleared Deposits. For credit card accounts: Cleared Balance = Statement Beginning Balance minus Cleared Charges plus Cleared Credits. |
| Statement Ending Balance | This figure is entered by the user when the reconciliation is started or by clicking the Settings button in the Reconciliation window. It represents the ending balance from the bank statement. |
| Difference | This figure is system generated. Difference = Cleared Balance minus Statement Ending Balance. |

Account Balances as of

| | |
|---------------------------------------|--|
| Total Outstanding Items | This figure is system generated. For bank accounts: Total Outstanding Checks minus Total Outstanding EFTs/Other Withdrawals plus Total Outstanding Receipts plus Total Outstanding Other Deposits. For credit card accounts: Total Cleared Purchases plus Total Cleared Transfers/Advances plus Total Cleared Fees/Interest plus Total Cleared Payments plus Total Cleared Other Credits. |
| Calculated Balance¹ | This figure is system generated. This figure will only be displayed if the Calculated Beginning Balance (Current Account Balance minus All Outstanding Debits plus All Outstanding Credits) differs from the Statement Beginning Balance . |
| Current Balance | This figure is system generated. This figure is calculated by taking the last stored balance prior to the month specified when printing the report, plus or minus activity since that balance, up to and including the month specified at report run time. |
| Discrepancy¹ | Calculated Balance minus Current Balance. This figure will only be displayed if the Calculated Beginning Balance differs from the Statement Beginning Balance . |

¹ = Not shown on the Sample Report.

Journal Report

Date: 08/23/2024

Journal Report
Jensen, Martin & Anderson

Page 1

From 08/01/2024 Thru 08/31/2024
Department: All Departments

| Trans # | Account # | Date | Src | Reference | Check # | DP | JR | Debit | Credit | Description |
|--------------------------------------|-----------|------------|-----|--------------|---------|----|----|------------------|------------------|---|
| 148 | 1110.00 | 08/17/2024 | M | | 25859 | 0 | 3 | | 125.89 | Lincoln Electric System |
| 148 | 1110.00 | 08/17/2024 | M | | 25859 | 0 | 3 | | 250.00 | Postage |
| 148 | 8020.00 | 08/17/2024 | M | | | 0 | 3 | 125.89 | | Lincoln Electric System |
| 148 | 8120.00 | 08/17/2024 | M | | | 0 | 3 | 250.00 | | Postage |
| Subtotal for Reference : | | | | | | | | | 375.89 | 375.89 |
| 183 | 1110.00 | 08/17/2024 | B | 415.00 | | 0 | 2 | 20,000.00 | | Payment |
| 183 | 2270.00 | 08/17/2024 | B | 415.00 | | 0 | 2 | | 20,000.00 | Payment |
| Subtotal for Reference 415.00: | | | | | | | | | 20,000.00 | 20,000.00 |
| 184 | 1110.00 | 08/17/2024 | B | 415.00 | | 0 | 2 | 125.00 | | Payment |
| 184 | 2270.00 | 08/17/2024 | B | 415.00 | | 0 | 2 | | 125.00 | Payment |
| Subtotal for Reference 850.00: | | | | | | | | | 20,000.00 | 20,000.00 |
| 147 | 1130.00 | 08/17/2024 | M | Payroll | 23328 | 0 | 4 | | 1,647.00 | Paycheck Jimmy Praum |
| 147 | 2110.00 | 08/17/2024 | M | Payroll | 23328 | 0 | 4 | | 120.00 | Paycheck Jimmy Praum |
| 147 | 2120.00 | 08/17/2024 | M | Payroll | 23328 | 0 | 4 | | 80.00 | Paycheck Jimmy Praum |
| 147 | 2130.00 | 08/17/2024 | M | Payroll | 23328 | 0 | 4 | | 153.00 | Paycheck Jimmy Praum |
| 147 | 2140.00 | 08/17/2024 | M | Payroll | 23328 | 0 | 4 | | 153.00 | Paycheck Jimmy Praum |
| 147 | 2150.00 | 08/17/2024 | M | Payroll | 23328 | 0 | 4 | | 16.00 | Paycheck Jimmy Praum |
| 147 | 2160.00 | 08/17/2024 | M | Payroll | 23328 | 0 | 4 | | 10.00 | Paycheck Jimmy Praum |
| 147 | 5150.00 | 08/17/2024 | M | Payroll | 23328 | 0 | 4 | 2,000.00 | | Paycheck Jimmy Praum |
| 147 | 5330.00 | 08/17/2024 | M | Payroll | 23328 | 0 | 4 | 153.00 | | Paycheck Jimmy Praum |
| 147 | 5340.00 | 08/17/2024 | M | Payroll | 23328 | 0 | 4 | 26.00 | | Paycheck Jimmy Praum |
| Subtotal for Reference Payroll: | | | | | | | | | 2,179.00 | 2,179.00 |
| Total for Date 08/17/2024: | | | | | | | | 22,679.89 | 22,679.89 | |
| 151 | 1110.00 | 08/19/2024 | M | | 25860 | 0 | 3 | | 600.00 | Equipment Lease |
| 151 | 8060.00 | 08/19/2024 | M | | | 0 | 3 | 600.00 | | Equipment Lease |
| Subtotal for Reference : | | | | | | | | | 600.00 | 600.00 |
| Total for Date 08/19/2024: | | | | | | | | 600.00 | 600.00 | |
| 152 | 1110.00 | 08/22/2024 | M | | 25861 | 0 | 3 | | 150.00 | Lincoln Water & Waste |
| 154 | 1110.00 | 08/22/2024 | M | | 28565 | 0 | 3 | | 152.36 | ABC Office Supplies |
| 154 | 1110.00 | 08/22/2024 | M | | 25863 | 0 | 3 | | 95.00 | Eastern Nebraska Cable Company |
| 154 | 1110.00 | 08/22/2024 | M | | 25864 | 0 | 3 | | 756.55 | Lincoln Telephone Company |
| 155 | 1110.00 | 08/22/2024 | M | | 25866 | 0 | 3 | | 110.00 | Equipment Lease |
| 152 | 8020.00 | 08/22/2024 | M | | | 0 | 3 | 150.00 | | Lincoln Water & Waste |
| 154 | 8040.00 | 08/22/2024 | M | | | 0 | 3 | 152.36 | | ABC Office Supplies |
| 155 | 8060.00 | 08/22/2024 | M | | | 0 | 3 | 110.00 | | Equipment Lease |
| 154 | 8090.00 | 08/22/2024 | M | | | 0 | 3 | 756.55 | | Lincoln Telephone Company |
| 154 | 8100.00 | 08/22/2024 | M | | | 0 | 3 | 95.00 | | Eastern Nebraska Cable Company |
| Subtotal for Reference : | | | | | | | | | 1,263.91 | 1,263.91 |
| Total for Date 08/22/2024: | | | | | | | | 1,263.91 | 1,263.91 | |
| 218 | 1110.00 | 08/23/2024 | A | | 25655 | 0 | 3 | | 150.00 | Clerk of the District Court/Petition for Dissolution of Marriage Filing Fee |
| 221 | 1110.00 | 08/23/2024 | A | | 25658 | 0 | 3 | | 750.00 | Clean All Janitorial Services/Monthly Cleaning Charges (Bi-Weekly Service) |
| 218 | 1210.00 | 08/23/2024 | A | | 25655 | 0 | 3 | 150.00 | | Clerk of the District Court/Petition for Dissolution of Marriage Filing Fee |
| 221 | 8200.00 | 08/23/2024 | A | | 25658 | 0 | 3 | 750.00 | | Clean All Janitorial Services/Monthly Cleaning Charges (Bi-Weekly Service) |
| Subtotal for Reference : | | | | | | | | | 900.00 | 900.00 |
| 219 | 1110.00 | 08/23/2024 | A | KEY | 25656 | 0 | 3 | | 10.00 | D & B Real Estate Management Company/Duplicate Key for building |
| 219 | 5400.00 | 08/23/2024 | A | KEY | 25656 | 0 | 3 | 10.00 | | D & B Real Estate Management Company/Duplicate Key for building |
| Subtotal for Reference KEY: | | | | | | | | | 10.00 | 10.00 |
| 171 | 1110.00 | 08/23/2024 | B | 200.02 | 16 | 0 | 2 | 1,451.00 | | Payment |
| 171 | 2270.00 | 08/23/2024 | B | 200.02 | 16 | 0 | 2 | | 1,451.00 | Payment |
| Subtotal for Reference 200.02: | | | | | | | | | 1,451.00 | 1,451.00 |
| 217 | 1110.00 | 08/23/2024 | A | 320559 | 25654 | 0 | 3 | | 150.00 | Software Technology, LLC/Purchase Tabs3 Device Interface Program |
| 217 | 1442.00 | 08/23/2024 | A | 320559 | 25654 | 0 | 3 | 150.00 | | Software Technology, LLC/Purchase Tabs3 Device Interface Program |
| Subtotal for Reference 320559: | | | | | | | | | 150.00 | 150.00 |
| 220 | 1110.00 | 08/23/2024 | A | 402310760011 | 25657 | 0 | 3 | | 68.96 | Sprint Local & Long Distance/August Cell Phone Charges |
| 220 | 8090.00 | 08/23/2024 | A | 402310760011 | 25657 | 0 | 3 | 68.96 | | Sprint Local & Long Distance/August Cell Phone Charges |
| Subtotal for Reference 402310760011: | | | | | | | | | 68.96 | 68.96 |
| Total for Date 08/23/2024: | | | | | | | | 2,579.96 | 2,579.96 | |

Date: 08/23/2024

Journal Report
Jensen, Martin & Anderson

Page 2

From 08/01/2024 Thru 08/31/2024
Department: All Departments

| Trans # | Account # | Date | Src | Reference | Check # | DP | JR | Debit | Credit | Description |
|-----------------------------------|-----------|------------|-----|-----------|---------|----|----|------------|-------------------|-----------------------------------|
| 156 | 1110.00 | 08/29/2024 | M | | 25867 | 0 | 1 | | 1,000.00 | Payment on Bank Loan |
| 157 | 1110.00 | 08/29/2024 | M | | 25868 | 0 | 4 | | 65.00 | Payroll Service |
| 157 | 1110.00 | 08/29/2024 | M | | 25869 | 0 | 4 | | 32,026.96 | Payroll Deposit |
| 157 | 1110.00 | 08/29/2024 | M | | 25870 | 0 | 4 | | 4,868.06 | 401(K) Contributions |
| 157 | 1110.00 | 08/29/2024 | M | | 25871 | 0 | 4 | | 8,485.49 | Payroll Taxes |
| 157 | 1110.00 | 08/29/2024 | M | | 25872 | 0 | 4 | | 1,703.15 | State Income Tax |
| 157 | 1110.00 | 08/29/2024 | M | | 25873 | 0 | 4 | | 707.16 | Workers' Comp/SUTA |
| 157 | 1110.00 | 08/29/2024 | M | | 25874 | 0 | 4 | | 7,370.00 | Employee Health Insurance |
| 157 | 1130.00 | 08/29/2024 | M | | | | 4 | 32,026.96 | | Payroll Deposit |
| 157 | 1130.00 | 08/29/2024 | M | | | | 4 | | 32,026.96 | Payroll - November |
| 157 | 2110.00 | 08/29/2024 | M | | | | 4 | | 4,429.97 | Federal Income Tax Withheld |
| 157 | 2110.00 | 08/29/2024 | M | | | | 4 | 4,429.97 | | Federal Income Tax Withheld |
| 157 | 2120.00 | 08/29/2024 | M | | | | 4 | | 1,703.15 | State Income Tax Withheld |
| 157 | 2120.00 | 08/29/2024 | M | | | | 4 | 1,703.15 | | State Income Tax Withheld |
| 157 | 2130.00 | 08/29/2024 | M | | | | 4 | | 325.89 | Employee FICA Withheld |
| 157 | 2130.00 | 08/29/2024 | M | | | | 4 | 325.89 | | Employee FICA Withheld |
| 157 | 2140.00 | 08/29/2024 | M | | | | 4 | | 325.89 | Employer FICA Payable |
| 157 | 2140.00 | 08/29/2024 | M | | | | 4 | 325.89 | | Employer FICA Payable |
| 157 | 2150.00 | 08/29/2024 | M | | | | 4 | | 3,403.74 | FUTA Payable |
| 157 | 2150.00 | 08/29/2024 | M | | | | 4 | 3,403.74 | | FUTA Payable |
| 157 | 2160.00 | 08/29/2024 | M | | | | 4 | | 553.80 | SUTA Payable |
| 157 | 2160.00 | 08/29/2024 | M | | | | 4 | 553.80 | | SUTA Payable |
| 157 | 2210.00 | 08/29/2024 | M | | | | 4 | | 2,434.03 | 401(K) Contributions Withheld |
| 157 | 2210.00 | 08/29/2024 | M | | | | 4 | 2,434.03 | | 401(K) Contributions Payable |
| 157 | 2220.00 | 08/29/2024 | M | | | | 4 | | 1,680.00 | Employee Insurance Withheld |
| 157 | 2220.00 | 08/29/2024 | M | | | | 4 | 1,680.00 | | Employee Insurance Payable |
| 156 | 2510.00 | 08/29/2024 | M | | | | 1 | | 387.74 | Principal Payment |
| 157 | 5100.00 | 08/29/2024 | M | | | | 4 | 21,000.00 | | Partner Payroll - August |
| 157 | 5110.00 | 08/29/2024 | M | | | | 4 | 8,600.00 | | Associate Payroll - August |
| 157 | 5120.00 | 08/29/2024 | M | | | | 4 | 7,000.00 | | Legal Assistant Payroll - August |
| 157 | 5130.00 | 08/29/2024 | M | | | | 4 | 3,500.00 | | Legal Secretary Payroll - August |
| 157 | 5140.00 | 08/29/2024 | M | | | | 4 | 1,300.00 | | File Clerk Payroll - August |
| 157 | 5150.00 | 08/29/2024 | M | | | | 4 | 1,200.00 | | Other Staff Payroll - August |
| 157 | 5310.00 | 08/29/2024 | M | | | | 4 | 553.80 | | SUTA Expense |
| 157 | 5320.00 | 08/29/2024 | M | | | | 4 | 3,403.74 | | FUTA Expense |
| 157 | 5330.00 | 08/29/2024 | M | | | | 4 | 325.89 | | FICA Expense |
| 157 | 5350.00 | 08/29/2024 | M | | | | 4 | 2,434.03 | | 401(K) Contributions Match Health |
| 157 | 5360.00 | 08/29/2024 | M | | | | 4 | 5,690.00 | | Insurance Premiums Workers' |
| 157 | 5390.00 | 08/29/2024 | M | | | | 4 | 153.36 | | Comp. Expense |
| 157 | 8150.00 | 08/29/2024 | M | | | | 4 | 65.00 | | Payroll Service |
| 156 | 8170.00 | 08/29/2024 | M | | | | 1 | 612.26 | | Interest Expense on Bank Loan |
| Total for Date 08/23/2024: | | | | | | | | | 103,109.30 | 103,109.30 |
| Grand Totals: | | | | | | | | 130,233.06 | 130,233.06 | |

*This two-page report is an example of a Journal Report run for all departments with a 1st Sort Order of **Date**, and a 2nd Sort Order of **Reference**.*

| Journal Report | | | | | | | | | | | Page 1 | | |
|---------------------------------|-----------|---------|------------|--------------|-----|-----------|------|---------|----|----|-------------|-----------------|----------------------------------|
| Date: 08/23/2024 | | | | | | | | | | | | | |
| Jensen, Martin & Anderson | | | | | | | | | | | | | |
| From 08/01/2024 Thru 08/31/2024 | | | | | | | | | | | | | |
| Department: All Departments | | | | | | | | | | | | | |
| Trans # | Account # | User ID | Date | Date Entered | Src | Reference | Type | Check # | DP | JR | Debit | Credit | Description |
| 144 | 1110.00 | DAN | 08/10/2024 | 07/27/2024 | M | | | 25856 | 0 | 3 | | 6,500.00 | D & B Real Estate - Monthly Rent |
| Total for Check # 25856: | | | | | | | | | | | 0.00 | 6,500.00 | |
| 144 | 1110.00 | DAN | 08/10/2024 | 07/27/2024 | M | | | 25857 | 0 | 3 | | 90.00 | City of Lincoln - Parking |
| Total for Check # 25857: | | | | | | | | | | | 0.00 | 90.00 | |
| 148 | 1110.00 | DAN | 08/15/2024 | 08/17/2024 | M | | | 25858 | 0 | 3 | | 250.00 | Postage |
| Total for Check # 25858: | | | | | | | | | | | 0.00 | 250.00 | |
| 148 | 1110.00 | DAN | 08/15/2024 | 08/17/2024 | M | | | 25859 | 0 | 3 | | 125.89 | Lincoln Electric System |
| Total for Check # 25859: | | | | | | | | | | | 0.00 | 125.89 | |
| 151 | 1110.00 | DAN | 08/17/2024 | 08/17/2024 | M | | | 25860 | 0 | 3 | | 600.00 | Equipment Lease |
| Total for Check # 25860: | | | | | | | | | | | 0.00 | 600.00 | |
| 152 | 1110.00 | DAN | 08/18/2024 | 08/18/2024 | M | | | 25861 | 0 | 3 | | 150.00 | Lincoln Water & Waste |
| Total for Check # 25861: | | | | | | | | | | | 0.00 | 150.00 | |
| 153 | 1110.00 | DAN | 08/21/2024 | 08/21/2024 | M | | | 25862 | 0 | 3 | | 270.00 | Business Cards - KIM, JIM, JAN |
| Total for Check # 25862: | | | | | | | | | | | 0.00 | 270.00 | |
| 154 | 1110.00 | DAN | 08/18/2024 | 08/18/2024 | M | | | 25863 | 0 | 3 | | 95.00 | Eastern Nebraska Cable Company |
| Total for Check # 25863: | | | | | | | | | | | 0.00 | 95.00 | |
| 154 | 1110.00 | DAN | 08/18/2024 | 08/18/2024 | M | | | 25864 | 0 | 3 | | 756.55 | Lincoln Telephone Company |
| Total for Check # 25864: | | | | | | | | | | | 0.00 | 756.55 | |
| 154 | 1110.00 | DAN | 08/18/2024 | 08/18/2024 | M | | | 25865 | 0 | 3 | | 152.36 | ABC Office Supplies |
| Total for Check # 25865: | | | | | | | | | | | 0.00 | 152.36 | |
| 155 | 1110.00 | DAN | 08/18/2024 | 08/18/2024 | M | | | 25866 | 0 | 3 | | 110.00 | Equipment Lease |
| Total for Check # 25866: | | | | | | | | | | | 0.00 | 110.00 | |
| Grand Totals: | | | | | | | | | | | 0.00 | 9,099.80 | |

The above report is an example of a Journal Report run for a single account with a 1st Sort Order of **Check #**.

Menu

[Reports | Journal Report](#)

Journals can be printed at any time for selected ranges of dates, check numbers, departments and in a variety of sort orders. Pages 36 through 36 show only a few of the many different ways that journals can be printed. Up to three sort orders can be selected when printing a Journal Report.

The message "Debits and Credits Do Not Balance" will be printed if the debits and credits are not equal.

Definitions for Journal Report

- Date** The date the Journal was printed.
- Trans #** Transaction #. The Transaction # is used for identifying the transaction for editing purposes.
- Src** Source. This information indicates the origin of the journal entry and is automatically generated by GL. M = manual entry (generated by GL), B = billing (generated by Tabs3 Billing), A = AP (generated by Tabs3 Accounts Payable), T = Trust (generated by Tabs3 Trust Accounting), P = payroll (generated by Peninsula Software of Virginia's PenSoft Payroll software or the GL Import Journal Entries utility) and "R" = recurring entry (generated by the GL Post Recurring Entries utility).
- Reference** Reflects the value entered in the **Reference** field of the journal entry.
- Check #** An asterisk (*) following the check number indicates the check has been reconciled.
- DP** Department. The Department allows the assigning of profit centers thus allowing separate financial statements to be printed for individual departments if desired.
- JR** Journal Number (1-30).

Criteria Page

| | | | |
|---|---|-----------------------------------|---------|
| Date: 08/26/2024 | Journal Jensen, Martin & Anderson | | Page: 1 |
| System Date: 08/26/2024 | Time: 08:08 AM | User ID: MLJ | |
| Account Number Selection Criteria: | | | |
| Include Accounts: | | All | |
| Include Accrual Accounts: | | No | |
| Department Selection Criteria: | | | |
| Include Departments: | | All | |
| Date Selection: | | | |
| Date Range: | | July 07/01/2024 to: 07/31/2024 | |
| Date Selection: | | Date | |
| Journal Report Options: | | | |
| Include: | | | |
| Check #: | 0 | Thru: 999999999 | |
| Journal #: | | All | |
| Record Source: | | All | |
| User IDs: | | All | |
| Record Status: | | All | |
| Format Options: | | | |
| Include Columns: | | | |
| Transaction # | | Yes | |
| Account # | | Yes | |
| User ID | | No | |
| Date | | Yes | |
| Date Entered | | No | |
| Source | | Yes | |
| Reference | | Yes | |
| Type | | No | |
| Check # | | Yes | |
| Department | | Yes | |
| Journal # | | Yes | |
| Amount | | Yes | |
| Description | | Yes | |
| Orientation: | | Portrait | |
| Sort Options: | | | |
| 1st Sort Order: | | Reference | |
| Subtotal: | | Yes | |
| Start sort on new page: | | No | |
| 2nd Sort Order: | | Date | |
| Subtotal: | | Yes | |
| Start sort on new page: | | No | |
| 3rd Sort Order: | | None | |
| Subtotal: | | No | |
| Start sort on new page: | | No | |
| Account Order: | | Chart of Accounts Order | |

The report shown above is an example of a Criteria Page. A Criteria Page is an optional page that can be printed at the end of most reports. This separate page lists all of the options and criteria used for the generation of the report. The options listed on the Criteria Page are broken down by report tabs where applicable. The Criteria Page shown above is for a Journal Report.

General Ledger Report

Sample General Ledger Report page 1. The report shows a list of accounts for Department 01. Columns include Account #, Description, Date, Debit, Credit, Balance, and various other financial metrics. The report is titled 'General Ledger Report' and includes a page number 'Page 1'.

Sample General Ledger Report page 2. This page continues the list of accounts from page 1. It shows detailed financial data for various accounts, including debits, credits, and balances. The report is titled 'General Ledger Report' and includes a page number 'Page 2'.

Sample General Ledger Report page 3. This page shows the final portion of the account list for Department 01. It includes a summary of the total debits and credits, and a total balance. The report is titled 'General Ledger Report' and includes a page number 'Page 3'.

The report shown above is a typical General Ledger Report. Click on an image to view the full-size sample images which can be found on page 42-44.

Menu [Reports | General Ledger Report](#)

The General Ledger Report shows detailed activity for each account.

You can select the date range as well as whether to include accounts with no activity, zero balance accounts, and zero amount entries, beginning and ending date, and beginning month for year-to-date figures as well as whether to include "no activity" accounts, zero balance accounts and zero amount entries. You can optionally select to include a running balance and have each account start on a new page. All columns are optional, allowing you to pick and choose which columns you want included. If the total debits and credits do not match, and all accounts, departments, check numbers, journal numbers, record sources, user IDs, and record statuses are included on the report, the message "*** Debits and Credits Do Not Balance ***" will be printed at the bottom of the report. The order in which the journal entries are sorted is Account #, Date, Check #, Reference.

Definitions for General Ledger Report

- DP** Department. Optional column. The Department allows the assigning of profit centers thus allowing separate financial statements to be printed for the individual departments if desired. Accounts with a department of zero will not be included unless "0" is included in the selected department range.
- Trans #** Transaction #. Optional column. The Transaction # is used for identifying the journal entry for editing purposes.
- JR** Journal Number (01 - 30).
- *(asterisk)** An asterisk (*) printed in the Check # column indicates that the journal entry has been reconciled. No asterisk next to the Check # indicates that the journal entry is outstanding.
- Reference** 12-character user defined field.
- Check #** An asterisk (*) following the check number indicates the check has been reconciled (not shown on the sample report).
- Src** Source. This information indicates the origin of the journal entry and is automatically generated by GL. M = manual entry (generated by GL), B = billing (generated by Tabs3 Billing), A = AP (generated by Tabs3 Accounts Payable), T = Trust (generated by Tabs3 Trust Accounting), P = payroll (generated by Peninsula Software of Virginia's PenSoft Payroll software or the GL Import Journal Entries utility) and "R" = recurring entry (generated by the GL Post Recurring Entries utility).
- Balance Forward** The Balance Forward for balance sheet accounts is the ending balance of the previous month. The Balance Forward for income statement accounts is the total of the months from the **Beginning**

Fiscal Month through the month prior to the **From** date selected. Changing the **Beginning Fiscal Month** will affect beginning balance figures for the income statement accounts.

Period Totals Total debits and total credits for activity on the account for the period selected. These figures do not include the Balance Forward amount.

Net Change Total debits minus total credits.

Retained Earnings Information

Retained Earnings account balances are always calculated.

The Balance Forward and Ending Balance for the Retained Earnings account are calculated figures based on Assets - Liabilities. For example, if you are running a report for the month of November 2024, to get the Balance Forward, General Ledger calculates the total of all journal entries posted to all asset accounts through October 31, 2024 and then deducts the calculated total of all journal entries posted to all liability accounts through October 31, 2024. This calculated figure represents the Balance Forward as of November 1. Likewise, the Ending Balance for the Retained Earnings account is also calculated. Using the previous November 2024 example, General Ledger calculates the total of all journal entries posted to all asset accounts through November 30, 2024 and then deducts the calculated total of all journal entries posted to all liability accounts through November 30, 2024. This figure represents the Ending Balance as of November 30, 2024.

An "Automatic Posting of Gain (Loss)" line item is shown for the Retained Earnings account activity on the General Ledger and is calculated as follows: Ending Balance - Balance Forward + (manual debits - credits to the Retained Earnings account for the specified period). This amount is also included in the Period Totals for the Retained Earnings account in the Credit column. Any manual journal entries to the Retained Earnings account for the specified period (typically one journal entry at the end of the year) are shown on the General Ledger and are reflected in the period totals.

An additional separate line is shown at the bottom of the General Ledger when all accounts are included on the report and the Amounts check box is selected. This line reads "Gain (Loss) Posted to (Retained Earnings Acct # and Description)" followed by the amount in the Credit column. This line is shown to indicate that the automatic posting amount described above is not included in the total Debits and Credits on the report. Additional information can be found in Knowledge Base Article [R11590](#) - All About Retained Earnings.

General Ledger Report Pack

Date: 08/26/2024

General Ledger Report
Jensen, Martin & Anderson

Page: 1

From 07/01/2024 Thru 07/31/2024
Department: All Departments

| Account # | DP | Description | Trans # | JR | Date | Reference | Check # | Src | Debit | Credit | Net Change | Balance |
|----------------|----------|--|---------|----|------------|--------------|---------|-----|-----------|-----------|------------|------------|
| 1110.00 | 0 | Operating Account | | | | | | | | | | |
| | | Balance Forward | | | | | | | | | | 206,403.18 |
| | | Referral Fee | 217 | 1 | 07/02/2024 | | 18542 | M | 25,000.00 | | | 231,403.18 |
| | | Rent Received - Sublease | 130 | 3 | 07/13/2024 | | | M | 3,000.00 | | | 234,403.18 |
| | | D & B Real Estate - Monthly Rent | 130 | 3 | 07/13/2024 | | 25840 | M | | 6,500.00 | | 227,903.18 |
| | | City of Lincoln - Parking | 129 | 3 | 07/13/2024 | | 25841 | M | | 90.00 | | 227,813.18 |
| | | Lincoln Electric Company | 131 | 3 | 07/17/2024 | | 25843 | M | | 98.25 | | 227,714.93 |
| | | Payment in full | 216 | 1 | 07/21/2024 | | | M | | 100.00 | | 227,614.93 |
| | | United Parcel Service/Overnight document | 139 | 3 | 07/21/2024 | 3243387 | 25647 | A | | 75.00 | | 227,539.93 |
| | | Jackson/Wylanda/Catering/Firm Retreat | 140 | 3 | 07/21/2024 | | 25648 | A | | 1,500.00 | | 226,039.93 |
| | | Postage | 138 | 3 | 07/21/2024 | | 25842 | M | | 250.00 | | 225,789.93 |
| | | Eastern Nebraska Cable Company | 138 | 3 | 07/21/2024 | | 25845 | M | | 95.00 | | 225,694.93 |
| | | Lincoln Telephone Company | 138 | 3 | 07/21/2024 | | 25846 | M | | 765.25 | | 224,929.68 |
| | | Equipment Lease | 141 | 3 | 07/21/2024 | | 25847 | M | | 110.00 | | 224,819.68 |
| | | Payment | 162 | 2 | 07/23/2024 | 101.00 | | B | 723.40 | | | 225,543.08 |
| | | Payment | 186 | 2 | 07/23/2024 | 101.00 | | B | -723.40 | | | 224,819.68 |
| | | Payment | 166 | 2 | 07/24/2024 | 121.01 | | B | 269.93 | | | 225,089.61 |
| | | Payment | 163 | 2 | 07/24/2024 | 101.00 | 3245* | B | 1,382.35 | | | 226,471.96 |
| | | Payment | 187 | 2 | 07/24/2024 | 101.00 | 3245* | B | -1,382.35 | | | 225,089.61 |
| | | Clean All Janitorial/Monthly Cleaning Ch | 134 | 3 | 07/24/2024 | | 25646 | A | | 750.00 | | 224,339.61 |
| | | Payment | 170 | 2 | 07/27/2024 | 200.01 | | B | 275.00 | | | 224,614.61 |
| | | Payment | 182 | 2 | 07/27/2024 | 415.00 | | B | 65,011.69 | | | 289,626.30 |
| | | ABC Office Supplies | 135 | 3 | 07/27/2024 | | 25844 | M | | 186.25 | | 289,440.05 |
| | | Payment on Bank Loan | 142 | 3 | 07/27/2024 | | 25848 | M | | 1,000.00 | | 288,440.05 |
| | | Payroll Service | 143 | 4 | 07/27/2024 | | 25849 | M | | 65.00 | | 288,375.05 |
| | | Payroll Deposit | 143 | 4 | 07/27/2024 | | 25850 | M | | 32,026.96 | | 256,348.09 |
| | | 401(K) Contributions | 143 | 4 | 07/27/2024 | | 25851 | M | | 4,868.06 | | 251,480.03 |
| | | Payroll Taxes | 143 | 4 | 07/27/2024 | | 25852 | M | | 8,485.49 | | 242,994.54 |
| | | State Income Tax | 143 | 4 | 07/27/2024 | | 25853 | M | | 1,703.15 | | 241,291.39 |
| | | Workers' Comp./SUTA | 143 | 4 | 07/27/2024 | | 25854 | M | | 707.16 | | 240,584.23 |
| | | Employee Health Insurance | 143 | 4 | 07/27/2024 | | 25855 | M | | 7,370.00 | | 233,214.23 |
| | | Period Totals | | | | | | | 93,556.62 | 66,745.57 | 26,811.05 | 233,214.23 |
| 1130.00 | 0 | Payroll | | | | | | | | | | 10,000.00 |
| | | Balance Forward | | | | | | | | | | 10,000.00 |
| | | Payroll - October | 143 | 4 | 07/27/2024 | | | M | | 32,026.96 | | -22,026.96 |
| | | Payroll Deposit | 143 | 4 | 07/27/2024 | | 25850 | M | 32,026.96 | | | 10,000.00 |
| | | Period Totals | | | | | | | 32,026.96 | 32,026.96 | 0.00 | 10,000.00 |
| 1210.00 | 0 | Client Cost Advances | | | | | | | | | | 1,961.00 |
| | | Balance Forward | | | | | | | | | | 1,961.00 |
| | | United Parcel Service/Overnight document | 139 | 3 | 07/21/2024 | 3243387 | 25647 | A | 75.00 | | | 2,036.00 |
| | | Payment | 210 | 2 | 07/24/2024 | 121.01 | | B | | 35.00 | | 2,001.00 |
| | | Period Totals | | | | | | | 75.00 | 35.00 | 40.00 | 2,001.00 |
| 1413.00 | 0 | Accumulated Depreciation | | | | | | | | | | -975.76 |
| | | Balance Forward | | | | | | | | | | -975.76 |
| | | 1/12 Annual Depreciation | 132 | 1 | 07/23/2024 | Depreciation | | R | | 121.97 | | -1,097.73 |
| | | Period Totals | | | | | | | 0.00 | 121.97 | -121.97 | -1,097.73 |
| 2110.00 | 0 | Federal Income Tax Withheld | | | | | | | | | | 1,360.00 |
| | | Balance Forward | | | | | | | | | | 1,360.00 |
| | | Federal Income Tax Withheld | 143 | 4 | 07/27/2024 | | | M | | 4,429.97 | | 5,789.97 |
| | | Federal Income Tax Withheld | 143 | 4 | 07/27/2024 | | 25852 | M | 4,429.97 | | | 1,360.00 |
| | | Period Totals | | | | | | | 4,429.97 | 4,429.97 | 0.00 | 1,360.00 |
| 2120.00 | 0 | State Income Tax Withheld | | | | | | | | | | 440.00 |
| | | Balance Forward | | | | | | | | | | 440.00 |
| | | State Income Tax Withheld | 143 | 4 | 07/27/2024 | | | M | | 1,703.15 | | 2,143.15 |
| | | State Income Tax Withheld | 143 | 4 | 07/27/2024 | | | M | 1,703.15 | | | 440.00 |
| | | Period Totals | | | | | | | 1,703.15 | 1,703.15 | 0.00 | 440.00 |
| 2130.00 | 0 | Employee FICA Withheld | | | | | | | | | | 612.00 |
| | | Balance Forward | | | | | | | | | | 612.00 |
| | | Employee FICA Withheld | 143 | 4 | 07/27/2024 | | | M | | 325.89 | | 937.89 |
| | | Employee FICA Withheld | 143 | 4 | 07/27/2024 | | 25852 | M | 325.89 | | | 612.00 |
| | | Period Totals | | | | | | | 325.89 | 325.89 | 0.00 | 612.00 |
| 2140.00 | 0 | Employer FICA Payable | | | | | | | | | | 612.00 |
| | | Balance Forward | | | | | | | | | | 612.00 |
| | | Employer FICA Payable | 143 | 4 | 07/27/2024 | | | M | | 325.89 | | 937.89 |
| | | Employer FICA Payable | 143 | 4 | 07/27/2024 | | 25852 | M | 325.89 | | | 612.00 |
| | | Period Totals | | | | | | | 325.89 | 325.89 | 0.00 | 612.00 |
| 2150.00 | 0 | FUTA Payable | | | | | | | | | | 64.00 |
| | | Balance Forward | | | | | | | | | | 64.00 |
| | | FUTA Payable | 143 | 4 | 07/27/2024 | | | M | | 3,403.74 | | 3,467.74 |
| | | FUTA Payable | 143 | 4 | 07/27/2024 | | 25852 | M | 3,403.74 | | | 64.00 |
| | | Period Totals | | | | | | | 3,403.74 | 3,403.74 | 0.00 | 64.00 |
| 2160.00 | 0 | SUTA Payable | | | | | | | | | | 40.00 |
| | | Balance Forward | | | | | | | | | | 40.00 |
| | | SUTA Payable | 143 | 4 | 07/27/2024 | | | M | | 553.80 | | 593.80 |
| | | SUTA Payable | 143 | 4 | 07/27/2024 | | | M | 553.80 | | | 40.00 |
| | | Period Totals | | | | | | | 553.80 | 553.80 | 0.00 | 40.00 |
| 2210.00 | 0 | 401(K) Contributions Payable | | | | | | | | | | 0.00 |
| | | Balance Forward | | | | | | | | | | 0.00 |
| | | 401(K) Contributions Withheld | 143 | 4 | 07/27/2024 | | | M | | 2,434.03 | | 2,434.03 |
| | | 401(K) Contributions Payable | 143 | 4 | 07/27/2024 | | 25851 | M | 2,434.03 | | | 0.00 |
| | | Period Totals | | | | | | | 2,434.03 | 2,434.03 | 0.00 | 0.00 |
| 2220.00 | 0 | Employee Insurance Payable | | | | | | | | | | 0.00 |
| | | Balance Forward | | | | | | | | | | 0.00 |
| | | Employee Insurance Withheld | 143 | 4 | 07/27/2024 | | | M | | 1,680.00 | | 1,680.00 |
| | | Employee Insurance Payable | 143 | 4 | 07/27/2024 | | | M | 1,680.00 | | | 0.00 |
| | | Period Totals | | | | | | | 1,680.00 | 1,680.00 | 0.00 | 0.00 |
| 2230.00 | 0 | Credit Card Payable | | | | | | | | | | 0.00 |
| | | Balance Forward | | | | | | | | | | 0.00 |
| | | Toner | 214 | 1 | 07/10/2024 | | | M | | 52.68 | | 52.68 |
| | | Payment in full | 216 | 1 | 07/21/2024 | | | M | 100.00 | | | -47.32 |
| | | Business Lunch with client | 215 | 1 | 07/27/2024 | | | M | | 47.32 | | 0.00 |
| | | Period Totals | | | | | | | 100.00 | 100.00 | 0.00 | 0.00 |
| 2270.00 | 0 | Unapplied Payments | | | | | | | | | | 0.00 |
| | | Balance Forward | | | | | | | | | | 0.00 |
| | | Payment | 162 | 2 | 07/23/2024 | 101.00 | | B | | 723.40 | | 723.40 |

General Ledger Report Pack

Date: 08/26/2024

General Ledger Report
Jensen, Martin & Anderson

Page: 2

From 07/01/2024 Thru 07/31/2024
Department: All Departments

| Account # | DP | Description | Trans # | JR | Date | Reference | Check # | Src | Debit | Credit | Net Change | Balance |
|-----------|----|----------------------------------|---------|----|------------|-----------|---------|-----|-----------|-----------|------------|------------|
| 2270.00 | 0 | Unapplied Payments | | | | | | | | | | |
| | | (continued) | | | | | | | | | | |
| | | Payment | 186 | 2 | 07/23/2024 | 101.00 | | B | | -723.40 | | 0.00 |
| | | Payment | 166 | 2 | 07/24/2024 | 121.01 | | B | | 269.93 | | 269.93 |
| | | Payment | 210 | 2 | 07/24/2024 | 121.01 | | B | 269.93 | | | 0.00 |
| | | Payment | 211 | 2 | 07/24/2024 | 200.01 | | B | | 275.00 | | -275.00 |
| | | Payment | 212 | 2 | 07/24/2024 | 415.00 | | B | 65,011.69 | | | -65,286.69 |
| | | Payment | 163 | 2 | 07/24/2024 | 101.00 | 3245 | B | | 1,382.35 | | -63,904.34 |
| | | Payment | 187 | 2 | 07/24/2024 | 101.00 | 3245 | B | | -1,382.35 | | -65,286.69 |
| | | Payment | 170 | 2 | 07/27/2024 | 200.01 | | B | | 275.00 | | -65,011.69 |
| | | Payment | 182 | 2 | 07/27/2024 | 415.00 | | B | | 65,011.69 | | 0.00 |
| | | Period Totals | | | | | | | 65,556.62 | 65,556.62 | 0.00 | 0.00 |
| 2510.00 | 0 | Bank Loan Payable | | | | | | | | | | 8,033.35 |
| | | Principal Payment | 142 | 3 | 07/27/2024 | | 25848 | M | 359.02 | | | 7,674.33 |
| | | Period Totals | | | | | | | 359.02 | 0.00 | -359.02 | 7,674.33 |
| 3310.00 | 0 | Current Year Retained Earnings | | | | | | | | | | 106,407.57 |
| | | Automatic Posting of Gain (Loss) | | | | | | | | | | 27,088.10 |
| | | Period Totals | | | | | | | 0.00 | 27,088.10 | 27,088.10 | 133,495.67 |
| 4100.01 | 1 | Fee Income - MLJ | | | | | | | | | | 117,610.52 |
| | | Payment | 210 | 2 | 07/24/2024 | 121.01 | | B | | 37.19 | | 117,647.71 |
| | | Payment | 211 | 2 | 07/24/2024 | 200.01 | | B | | 166.96 | | 117,814.67 |
| | | Payment | 212 | 2 | 07/24/2024 | 415.00 | | B | | 14,834.22 | | 132,648.89 |
| | | Period Totals | | | | | | | 0.00 | 15,038.37 | 15,038.37 | 132,648.89 |
| 4100.02 | 2 | Fee Income - PAM | | | | | | | | | | 96,105.25 |
| | | Payment | 210 | 2 | 07/24/2024 | 121.01 | | B | | 4.93 | | 96,110.18 |
| | | Payment | 211 | 2 | 07/24/2024 | 200.01 | | B | | 45.08 | | 96,155.26 |
| | | Payment | 212 | 2 | 07/24/2024 | 415.00 | | B | | 19,866.99 | | 116,022.25 |
| | | Period Totals | | | | | | | 0.00 | 19,917.00 | 19,917.00 | 116,022.25 |
| 4100.03 | 3 | Fee Income - RPA | | | | | | | | | | 62,356.44 |
| | | Payment | 210 | 2 | 07/24/2024 | 121.01 | | B | | 60.78 | | 62,417.22 |
| | | Payment | 211 | 2 | 07/24/2024 | 200.01 | | B | | 47.70 | | 62,464.92 |
| | | Payment | 212 | 2 | 07/24/2024 | 415.00 | | B | | 5,203.56 | | 67,668.48 |
| | | Period Totals | | | | | | | 0.00 | 5,312.04 | 5,312.04 | 67,668.48 |
| 4100.04 | 4 | Fee Income - ROB | | | | | | | | | | 78,062.42 |
| | | Payment | 212 | 2 | 07/24/2024 | 415.00 | | B | | 8,434.38 | | 86,496.80 |
| | | Period Totals | | | | | | | 0.00 | 8,434.38 | 8,434.38 | 86,496.80 |
| 4100.05 | 5 | Fee Income - KIM | | | | | | | | | | 28,000.00 |
| | | Payment | 212 | 2 | 07/24/2024 | 415.00 | | B | | 2,408.38 | | 30,408.38 |
| | | Period Totals | | | | | | | 0.00 | 2,408.38 | 2,408.38 | 30,408.38 |
| 4100.06 | 6 | Fee Income - DHB | | | | | | | | | | 15,002.00 |
| | | Payment | 212 | 2 | 07/24/2024 | 415.00 | | B | | 625.89 | | 15,627.89 |
| | | Period Totals | | | | | | | 0.00 | 625.89 | 625.89 | 15,627.89 |
| 4100.07 | 7 | Fee Income - CB | | | | | | | | | | 18,207.39 |
| | | Payment | 212 | 2 | 07/24/2024 | 415.00 | | B | | 4,246.55 | | 22,453.94 |
| | | Period Totals | | | | | | | 0.00 | 4,246.55 | 4,246.55 | 22,453.94 |
| 4100.08 | 8 | Fee Income - JAN | | | | | | | | | | 14,628.17 |
| | | Payment | 211 | 2 | 07/24/2024 | 200.01 | | B | | 15.26 | | 14,643.43 |
| | | Payment | 212 | 2 | 07/24/2024 | 415.00 | | B | | 3,201.73 | | 17,845.16 |
| | | Period Totals | | | | | | | 0.00 | 3,216.99 | 3,216.99 | 17,845.16 |
| 4100.09 | 9 | Fee Income - JIM | | | | | | | | | | 8,050.00 |
| | | Payment | 212 | 2 | 07/24/2024 | 415.00 | | B | | 1,564.72 | | 9,614.72 |
| | | Period Totals | | | | | | | 0.00 | 1,564.72 | 1,564.72 | 9,614.72 |
| 4100.10 | 10 | Fee Income - JPP | | | | | | | | | | 24,200.00 |
| | | Payment | 212 | 2 | 07/24/2024 | 415.00 | | B | | 3,543.09 | | 27,743.09 |
| | | Period Totals | | | | | | | 0.00 | 3,543.09 | 3,543.09 | 27,743.09 |
| 4400.00 | 0 | Expense Income | | | | | | | | | | 194.56 |
| | | Payment | 210 | 2 | 07/24/2024 | 121.01 | | B | | 132.03 | | 326.59 |
| | | Payment | 212 | 2 | 07/24/2024 | 415.00 | | B | | 554.25 | | 880.84 |
| | | Period Totals | | | | | | | 0.00 | 686.28 | 686.28 | 880.84 |
| 4800.00 | 0 | Finance Charge Income | | | | | | | | | | 2,594.28 |
| | | Payment | 212 | 2 | 07/24/2024 | 415.00 | | B | | 527.93 | | 3,122.21 |
| | | Period Totals | | | | | | | 0.00 | 527.93 | 527.93 | 3,122.21 |
| 4900.00 | 0 | Miscellaneous Income | | | | | | | | | | 27,000.00 |
| | | Referral Fee | 217 | 1 | 07/02/2024 | | 18542 | M | | 25,000.00 | | 52,000.00 |
| | | Rent Received - Sublease | 130 | 3 | 07/13/2024 | | | M | | 3,000.00 | | 55,000.00 |
| | | Period Totals | | | | | | | 0.00 | 28,000.00 | 28,000.00 | 55,000.00 |
| 5100.00 | 0 | Partner Salaries | | | | | | | | | | 189,000.00 |
| | | Partner Payroll - July | 143 | 4 | 07/27/2024 | | | M | 21,000.00 | | | 210,000.00 |
| | | Period Totals | | | | | | | 21,000.00 | 0.00 | 21,000.00 | 210,000.00 |
| 5110.00 | 0 | Associate Salaries | | | | | | | | | | 77,400.00 |
| | | Associate Payroll - July | 143 | 4 | 07/27/2024 | | | M | 8,600.00 | | | 86,000.00 |
| | | Period Totals | | | | | | | 8,600.00 | 0.00 | 8,600.00 | 86,000.00 |
| 5120.00 | 0 | Legal Assistant Salaries Legal | | | | | | | | | | 63,000.00 |
| | | Assistant Payroll - July | 143 | 4 | 07/27/2024 | | | M | 7,000.00 | | | 70,000.00 |
| | | Period Totals | | | | | | | 7,000.00 | 0.00 | 7,000.00 | 70,000.00 |
| 5130.00 | 0 | Legal Secretary Salaries Legal | | | | | | | | | | 31,500.00 |
| | | Secretary Payroll - July | 143 | 4 | 07/27/2024 | | | M | 3,500.00 | | | 35,000.00 |

General Ledger Report Pack

Date: 08/26/2024

General Ledger Report
Jensen, Martin & Anderson

Page: 3

From 07/01/2024 Thru 07/31/2024
Department: All Departments

| Account # | DP | Description | Trans # | JR | Date | Reference | Check # | Src | Debit | Credit | Net Change | Balance |
|-----------|----|--|---------|----|------------|-----------------|---------|-----|----------|--------|------------|-----------|
| 5130.00 | 0 | Legal Secretary Salaries | | | | (continued) | | | 3,500.00 | 0.00 | 3,500.00 | 35,000.00 |
| | | | | | | Period Totals | | | | | | |
| 5140.00 | 0 | File Clerk Salaries | | | | Balance Forward | | | | | | 11,700.00 |
| | | File Clerk Payroll - July | 143 | 4 | 07/27/2024 | | | M | 1,300.00 | | | 13,000.00 |
| | | | | | | Period Totals | | | 1,300.00 | 0.00 | 1,300.00 | 13,000.00 |
| 5150.00 | 0 | Other Staff Salaries Other | | | | Balance Forward | | | | | | 10,800.00 |
| | | Staff Payroll - July | 143 | 4 | 07/27/2024 | | | M | 1,200.00 | | | 12,000.00 |
| | | | | | | Period Totals | | | 1,200.00 | 0.00 | 1,200.00 | 12,000.00 |
| 5310.00 | 0 | Employer SUTA | | | | Balance Forward | | | | | | 4,984.20 |
| | | SUTA Expense | 143 | 4 | 07/27/2024 | | | M | 553.80 | | | 5,538.00 |
| | | | | | | Period Totals | | | 553.80 | 0.00 | 553.80 | 5,538.00 |
| 5320.00 | 0 | Employer FUTA | | | | Balance Forward | | | | | | 30,633.66 |
| | | FUTA Expense | 143 | 4 | 07/27/2024 | | | M | 3,403.74 | | | 34,037.40 |
| | | | | | | Period Totals | | | 3,403.74 | 0.00 | 3,403.74 | 34,037.40 |
| 5330.00 | 0 | Employer FICA | | | | Balance Forward | | | | | | 2,933.01 |
| | | FICA Expense | 143 | 4 | 07/27/2024 | | | M | 325.89 | | | 3,258.90 |
| | | | | | | Period Totals | | | 325.89 | 0.00 | 325.89 | 3,258.90 |
| 5350.00 | 0 | 401(K) Match | | | | Balance Forward | | | | | | 21,906.27 |
| | | 401(K) Contributions Match | 143 | 4 | 07/27/2024 | | 25851 | M | 2,434.03 | | | 24,340.30 |
| | | | | | | Period Totals | | | 2,434.03 | 0.00 | 2,434.03 | 24,340.30 |
| 5360.00 | 0 | Health Insurance Premiums | | | | Balance Forward | | | | | | 51,210.00 |
| | | Health Insurance Premiums | 143 | 4 | 07/27/2024 | | | M | 5,690.00 | | | 56,900.00 |
| | | | | | | Period Totals | | | 5,690.00 | 0.00 | 5,690.00 | 56,900.00 |
| 5390.00 | 0 | Workers Comp Insurance | | | | Balance Forward | | | | | | 1,380.24 |
| | | Workers Comp. Expense | 143 | 4 | 07/27/2024 | | | M | 153.36 | | | 1,533.60 |
| | | | | | | Period Totals | | | 153.36 | 0.00 | 153.36 | 1,533.60 |
| 7010.00 | 0 | Client Meals | | | | Balance Forward | | | | | | 0.00 |
| | | Business Lunch with client | 215 | 1 | 07/27/2024 | | | M | 47.32 | | | 47.32 |
| | | | | | | Period Totals | | | 47.32 | 0.00 | 47.32 | 47.32 |
| 8010.00 | 0 | Office Rent | | | | Balance Forward | | | | | | 58,500.00 |
| | | D & B Real Estate - Monthly Rent | 130 | 3 | 07/13/2024 | | 25840 | M | 6,500.00 | | | 65,000.00 |
| | | | | | | Period Totals | | | 6,500.00 | 0.00 | 6,500.00 | 65,000.00 |
| 8020.00 | 0 | Utilities | | | | Balance Forward | | | | | | 1,678.85 |
| | | Lincoln Electric Company | 131 | 3 | 07/17/2024 | | 25843 | M | 98.25 | | | 1,777.10 |
| | | | | | | Period Totals | | | 98.25 | 0.00 | 98.25 | 1,777.10 |
| 8030.00 | 0 | Parking | | | | Balance Forward | | | | | | 810.00 |
| | | City of Lincoln - Parking | 129 | 3 | 07/13/2024 | | 25841 | M | 90.00 | | | 900.00 |
| | | | | | | Period Totals | | | 90.00 | 0.00 | 90.00 | 900.00 |
| 8040.00 | 0 | Office Supplies | | | | Balance Forward | | | | | | 1,126.53 |
| | | Toner | 214 | 1 | 07/10/2024 | | | M | 52.68 | | | 1,179.21 |
| | | ABC Office Supplies | 135 | 3 | 07/27/2024 | | 25844 | M | 186.25 | | | 1,365.46 |
| | | | | | | Period Totals | | | 238.93 | 0.00 | 238.93 | 1,365.46 |
| 8060.00 | 0 | Office Equipment Lease | | | | Balance Forward | | | | | | 3,390.00 |
| | | Equipment Lease | 141 | 3 | 07/21/2024 | | 25847 | M | 110.00 | | | 3,500.00 |
| | | | | | | Period Totals | | | 110.00 | 0.00 | 110.00 | 3,500.00 |
| 8090.00 | 0 | Telephone | | | | Balance Forward | | | | | | 6,624.84 |
| | | Lincoln Telephone Company | 138 | 3 | 07/21/2024 | | 25846 | M | 765.25 | | | 7,390.09 |
| | | | | | | Period Totals | | | 765.25 | 0.00 | 765.25 | 7,390.09 |
| 8100.00 | 0 | Internet/Online Charges | | | | Balance Forward | | | | | | 855.00 |
| | | Eastern Nebraska Cable Company | 138 | 3 | 07/21/2024 | | 25845 | M | 95.00 | | | 950.00 |
| | | | | | | Period Totals | | | 95.00 | 0.00 | 95.00 | 950.00 |
| 8120.00 | 0 | Postage | | | | Balance Forward | | | | | | 3,250.00 |
| | | Postage | 138 | 3 | 07/21/2024 | | 25842 | M | 250.00 | | | 3,500.00 |
| | | | | | | Period Totals | | | 250.00 | 0.00 | 250.00 | 3,500.00 |
| 8130.00 | 0 | Depreciation | | | | Balance Forward | | | | | | 975.76 |
| | | 1/12 Annual Depreciation | 132 | 1 | 07/23/2024 | Depreciation | | R | 121.97 | | | 1,097.73 |
| | | | | | | Period Totals | | | 121.97 | 0.00 | 121.97 | 1,097.73 |
| 8150.00 | 0 | Payroll Services | | | | Balance Forward | | | | | | 585.00 |
| | | Payroll Service | 143 | 4 | 07/27/2024 | | 25849 | M | 65.00 | | | 650.00 |
| | | | | | | Period Totals | | | 65.00 | 0.00 | 65.00 | 650.00 |
| 8170.00 | 0 | Interest Expense | | | | Balance Forward | | | | | | 6,778.35 |
| | | Interest Expense on Bank Loan | 142 | 3 | 07/27/2024 | | 25848 | M | 640.98 | | | 7,419.33 |
| | | | | | | Period Totals | | | 640.98 | 0.00 | 640.98 | 7,419.33 |
| 8300.00 | 0 | Other Office Expense | | | | Balance Forward | | | | | | 0.00 |
| | | Jackson/Wyinda/Catering/Firm Retreat | 140 | 3 | 07/21/2024 | | 25648 | A | 1,500.00 | | | 1,500.00 |
| | | Clean All Janitorial/Monthly Cleaning Ch | 134 | 3 | 07/24/2024 | | 25646 | A | 750.00 | | | 2,250.00 |
| | | | | | | Period Totals | | | 2,250.00 | 0.00 | 2,250.00 | 2,250.00 |

Total Debits and Credits: 272,964.21 272,964.21
Gain (Loss) Posted to 3310.00 Current Year Retained Earnings: 27,088.10

Trial Balance

Date: 08/26/2024

Trial Balance
Jensen, Martin & Anderson

Page: 1

Department: All Departments

| Account # | Dept | Description | Beginning Balance 07/01/2024 | | Activity | | Ending Balance 07/31/2024 | |
|-----------|------|--------------------------------|--|------------|------------|------------|------------------------------|------------|
| | | | Debit | Credit | Debit | Credit | Debit | Credit |
| 1110.00 | 00 | Operating Account | 206,403.18 | | 93,556.62 | 66,745.57 | 233,214.23 | |
| 1130.00 | 00 | Payroll | 10,000.00 | | 32,026.96 | 32,026.96 | 10,000.00 | |
| 1210.00 | 00 | Client Cost Advances | 1,961.00 | | 75.00 | 35.00 | 2,001.00 | |
| 1412.00 | 00 | Furniture & Fixtures | 12,000.00 | | 0.00 | 0.00 | 12,000.00 | |
| 1413.00 | 00 | Accumulated Depreciation | -975.76 | | 0.00 | 121.97 | -1,097.73 | |
| 1422.00 | 00 | Equipment | 7,000.00 | | 0.00 | 0.00 | 7,000.00 | |
| 1432.00 | 00 | Computers | 4,725.00 | | 0.00 | 0.00 | 4,725.00 | |
| 1620.00 | 00 | Lease Deposits | 2,000.00 | | 0.00 | 0.00 | 2,000.00 | |
| 2110.00 | 00 | Federal Income Tax Withheld | | 1,360.00 | 4,429.97 | 4,429.97 | | 1,360.00 |
| 2120.00 | 00 | State Income Tax Withheld | | 440.00 | 1,703.15 | 1,703.15 | | 440.00 |
| 2130.00 | 00 | Employee FICA Withheld | | 612.00 | 325.89 | 325.89 | | 612.00 |
| 2140.00 | 00 | Employer FICA Payable | | 612.00 | 325.89 | 325.89 | | 612.00 |
| 2150.00 | 00 | FUTA Payable | | 64.00 | 3,403.74 | 3,403.74 | | 64.00 |
| 2160.00 | 00 | SUTA Payable | | 40.00 | 553.80 | 553.80 | | 40.00 |
| 2210.00 | 00 | 401(K) Contributions Payable | | 0.00 | 2,434.03 | 2,434.03 | | 0.00 |
| 2220.00 | 00 | Employee Insurance Payable | | 0.00 | 1,680.00 | 1,680.00 | | 0.00 |
| 2230.00 | 00 | Credit Card Payable | | 0.00 | 100.00 | 100.00 | | 0.00 |
| 2270.00 | 00 | Unapplied Payments | | 0.00 | 65,556.62 | 65,556.62 | | 0.00 |
| 2510.00 | 00 | Bank Loan Payable | | 8,033.35 | 359.02 | 0.00 | | 7,674.33 |
| 2520.00 | 00 | Line of Credit Payable | | 3,525.00 | 0.00 | 0.00 | | 3,525.00 |
| 3020.00 | 00 | Opening Balance Equity | | 32,540.00 | 0.00 | 0.00 | | 32,540.00 |
| 3040.00 | 00 | Additional Paid in Capital | | 24,745.00 | 0.00 | 0.00 | | 24,745.00 |
| 3310.00 | 00 | Current Year Retained Earnings | | 106,407.57 | 0.00 | 27,088.10 | | 133,495.67 |
| 3320.00 | 00 | Prior Years' Retained Earnings | | 64,734.50 | 0.00 | 0.00 | | 64,734.50 |
| 4100.01 | 01 | Fee Income - MLJ | | 117,610.52 | 0.00 | 15,038.37 | | 132,648.89 |
| 4100.02 | 02 | Fee Income - PAM | | 96,105.25 | 0.00 | 19,917.00 | | 116,022.25 |
| 4100.03 | 03 | Fee Income - RPA | | 62,356.44 | 0.00 | 5,312.04 | | 67,668.48 |
| 4100.04 | 04 | Fee Income - ROB | | 78,062.42 | 0.00 | 8,434.38 | | 86,496.80 |
| 4100.05 | 05 | Fee Income - KIM | | 28,000.00 | 0.00 | 2,408.38 | | 30,408.38 |
| 4100.06 | 06 | Fee Income - DHB | | 15,002.00 | 0.00 | 625.89 | | 15,627.89 |
| 4100.07 | 07 | Fee Income - CB | | 18,207.39 | 0.00 | 4,246.55 | | 22,453.94 |
| 4100.08 | 08 | Fee Income - JAN | | 14,628.17 | 0.00 | 3,216.99 | | 17,845.16 |
| 4100.09 | 09 | Fee Income - JIM | | 8,050.00 | 0.00 | 1,564.72 | | 9,614.72 |
| 4100.10 | 10 | Fee Income - JPP | | 24,200.00 | 0.00 | 3,543.09 | | 27,743.09 |
| 4400.00 | 00 | Expense Income | | 194.56 | 0.00 | 686.28 | | 880.84 |
| 4800.00 | 00 | Finance Charge Income | | 2,594.28 | 0.00 | 527.93 | | 3,122.21 |
| 4900.00 | 00 | Miscellaneous Income | | 27,000.00 | 0.00 | 28,000.00 | | 55,000.00 |
| 5100.00 | 00 | Partner Salaries | 189,000.00 | | 21,000.00 | 0.00 | 210,000.00 | |
| 5110.00 | 00 | Associate Salaries | 77,400.00 | | 8,600.00 | 0.00 | 86,000.00 | |
| 5120.00 | 00 | Legal Assistant Salaries | 63,000.00 | | 7,000.00 | 0.00 | 70,000.00 | |
| 5130.00 | 00 | Legal Secretary Salaries | 31,500.00 | | 3,500.00 | 0.00 | 35,000.00 | |
| 5140.00 | 00 | File Clerk Salaries | 11,700.00 | | 1,300.00 | 0.00 | 13,000.00 | |
| 5150.00 | 00 | Other Staff Salaries | 10,800.00 | | 1,200.00 | 0.00 | 12,000.00 | |
| 5310.00 | 00 | Employer SUTA | 4,984.20 | | 553.80 | 0.00 | 5,538.00 | |
| 5320.00 | 00 | Employer FUTA | 30,633.66 | | 3,403.74 | 0.00 | 34,037.40 | |
| 5330.00 | 00 | Employer FICA | 2,933.01 | | 325.89 | 0.00 | 3,258.90 | |
| 5350.00 | 00 | 401(K) Match | 21,906.27 | | 2,434.03 | 0.00 | 24,340.30 | |
| 5360.00 | 00 | Health Insurance Premiums | 51,210.00 | | 5,690.00 | 0.00 | 56,900.00 | |
| 5390.00 | 00 | Workers Comp Insurance | 1,380.24 | | 153.36 | 0.00 | 1,533.60 | |
| 7010.00 | 00 | Client Meals | 0.00 | | 47.32 | 0.00 | 47.32 | |
| 7050.00 | 00 | Publicity (Ads, Brochures) | 720.00 | | 0.00 | 0.00 | 720.00 | |
| 8010.00 | 00 | Office Rent | 58,500.00 | | 6,500.00 | 0.00 | 65,000.00 | |
| 8020.00 | 00 | Utilities | 1,678.85 | | 98.25 | 0.00 | 1,777.10 | |
| 8030.00 | 00 | Parking | 810.00 | | 90.00 | 0.00 | 900.00 | |
| 8040.00 | 00 | Office Supplies | 1,126.53 | | 238.93 | 0.00 | 1,365.46 | |
| 8050.00 | 00 | Equipment Repair & Maint. | 90.00 | | 0.00 | 0.00 | 90.00 | |
| 8060.00 | 00 | Office Equipment Lease | 3,390.00 | | 110.00 | 0.00 | 3,500.00 | |
| 8090.00 | 00 | Telephone | 6,624.84 | | 765.25 | 0.00 | 7,390.09 | |
| 8100.00 | 00 | Internet/Online Charges | 855.00 | | 95.00 | 0.00 | 950.00 | |
| 8120.00 | 00 | Postage | 3,250.00 | | 250.00 | 0.00 | 3,500.00 | |
| 8130.00 | 00 | Depreciation | 975.76 | | 121.97 | 0.00 | 1,097.73 | |
| 8150.00 | 00 | Payroll Services | 585.00 | | 65.00 | 0.00 | 650.00 | |
| 8170.00 | 00 | Interest Expense | 6,778.35 | | 640.98 | 0.00 | 7,419.33 | |
| 8300.00 | 00 | Other Office Expense | 0.00 | | 2,250.00 | 0.00 | 2,250.00 | |
| | | | Total Debits and Credits: | | 272,964.21 | 272,964.21 | | |
| | | | Gain (Loss) Posted to 3310.00 Current Year Retained Earnings: | | | 27,088.10 | | |

Menu

[Reports | Trial Balance](#)

The Trial Balance shows summary activity for each account. You can select the date range to print as well as whether to include accounts with no activity and zero balance accounts. The message "Debits and Credits Do Not Balance" will be printed if the debits and credits on the Trial Balance are not equal and you have included all accounts and departments on the report.

Definitions for Trial Balance

Account # GL Account Number.

| | |
|--|---|
| Dept | Department. The Department allows the assigning of profit centers thus allowing separate financial statements to be printed for the individual departments if desired. Accounts with a department of zero will not be included unless "0" is included in the selected department range. |
| Beginning Balance | The Beginning Balance for the balance sheet accounts is calculated from the sum of all journal entries to the account prior to the Beginning Date. The beginning balance for income statement accounts is the total of the months' balances from the Beginning Fiscal Month through the month prior to the From date specified. Changing the Beginning Fiscal Month will affect beginning balance figures for the income statement accounts. |
| Activity | These figures are calculated by going through the journal entry file and totaling the debits and credits for each account within the date range selected. |
| Ending Balance | Beginning Balance + Activity = Ending Balance. |
| Gain (Loss) posted to Retained Earnings | Refer to the Retained Earnings Note shown on page 41. |

Financial Statements Overview

GL offers you flexibility with numerous options for printing the financial statements—the Balance Sheet and the Income Statement. There are hundreds of formats possible when combining all of the different options. The following sample financial statements portray many of the options available in GL.

Much of the flexibility in printing your financial statements is due to the user defined chart of accounts. A detail or summary financial statement can be printed. The detail financial statement includes all accounts. The summary financial statement typically includes header, total and comment accounts only; detail accounts are excluded.

The Balance Sheet lets you select any period including Today, Current Month, Current Quarter, Current Year, Prior Month, Prior Quarter, Prior Year, any specific month, as well as any custom date range. You can include side-by-side columns for each month, quarter, or year for any period selected. For each column included on the report, you can include up to two additional period comparisons and optionally include the difference and percent change.

The Income Statement lets you select any period including Today, Current Month, Current Quarter, Current Year, Prior Month, Prior Quarter, Prior Year, any specific month, as well as any custom date range. You can include side-by-side columns for each month, quarter, or year for any period selected. Optional quarter-to-date and year-to-date figures for each period can be included as well as the prior year for each period included on the report along with the difference. Budget figures for each period can be included along with the budget variance, quarterly budget totals, and yearly budget totals.

Options to include zero balance accounts, to print account numbers, and to include cents and/or commas on the financial statements are offered.

The ability to use multiple departments (profit centers) allows each financial statement to be printed by individual department or as a combined statement of all departments. Examples of departmentalized financial statements can be seen beginning on page 68.

Balance Sheet - **Dates** tab

Income Statement - **Dates** tab

Balance Sheet - **Options** tab

Income Statement - **Options** tab

Balance Sheet

Date: 08/26/2024

Detail Balance Sheet
Jensen, Martin & Anderson

Page: 1

Balance as of: 08/31/2024
Department: All Departments

| Description | July | 1 Year Prior | | August | 1 Year Prior | | | |
|---------------------------------------|-------------------|-------------------|-------------------|------------|-------------------|-------------------|-------------------|------------|
| | Balance | 07/31/2023 | \$ Change | % | Balance | 08/31/2023 | \$ Change | % |
| Assets | | | | | | | | |
| Current Assets | | | | | | | | |
| Cash | | | | | | | | |
| Operating Account | 233,214.23 | 287,122.75 | -53,908.52 | -19 | 257,464.61 | 287,122.75 | -29,658.14 | -10 |
| Payroll | 10,000.00 | 10,000.00 | 0.00 | 0 | 8,353.00 | 10,000.00 | -1,647.00 | -16 |
| Total Cash | 243,214.23 | 297,122.75 | -53,908.52 | -18 | 265,817.61 | 297,122.75 | -31,305.14 | -11 |
| Client/Employee Advances | | | | | | | | |
| Client Cost Advances | 2,001.00 | 2,000.00 | 1.00 | 0 | 2,001.00 | 2,000.00 | 1.00 | 0 |
| Total Client/Employee Advances | 2,001.00 | 2,000.00 | 1.00 | 0 | 2,001.00 | 2,000.00 | 1.00 | 0 |
| Total Current Assets | 245,215.23 | 299,122.75 | -53,907.52 | -18 | 267,818.61 | 299,122.75 | -31,304.14 | -10 |
| Fixed Assets | | | | | | | | |
| Furniture & Fixtures | 12,000.00 | 12,000.00 | 0.00 | 0 | 12,000.00 | 12,000.00 | 0.00 | 0 |
| Accumulated Depreciation | -1,097.73 | 0.00 | -1,097.73 | 0 | -1,097.73 | 0.00 | -1,097.73 | 0 |
| Net Value | 10,902.27 | 12,000.00 | -1,097.73 | -9 | 10,902.27 | 12,000.00 | -1,097.73 | -9 |
| Equipment | 7,000.00 | 7,000.00 | 0.00 | 0 | 7,000.00 | 7,000.00 | 0.00 | 0 |
| Net Value | 7,000.00 | 7,000.00 | 0.00 | 0 | 7,000.00 | 7,000.00 | 0.00 | 0 |
| Computers | 4,725.00 | 1,525.00 | 3,200.00 | 210 | 4,725.00 | 1,525.00 | 3,200.00 | 210 |
| Net Value | 4,725.00 | 1,525.00 | 3,200.00 | 210 | 4,725.00 | 1,525.00 | 3,200.00 | 210 |
| Net Value | 0.00 | 0.00 | 0.00 | - | 0.00 | 0.00 | 0.00 | 0 |
| Net Value | 0.00 | 0.00 | 0.00 | - | 0.00 | 0.00 | 0.00 | 0 |
| Total Fixed Assets | 22,627.27 | 20,525.00 | 2,102.27 | 10 | 22,627.27 | 20,525.00 | 2,102.27 | 10 |
| Other Assets | | | | | | | | |
| Lease Deposits | 2,000.00 | 2,000.00 | 0.00 | 0 | 2,000.00 | 2,000.00 | 0.00 | 0 |
| Total Other Assets | 2,000.00 | 2,000.00 | 0.00 | 0 | 2,000.00 | 2,000.00 | 0.00 | 0 |
| Total Assets | 269,842.50 | 321,647.75 | -51,805.25 | -16 | 292,445.88 | 321,647.75 | -29,201.87 | -9 |
| Liabilities & Equity | | | | | | | | |
| Current Liabilities | | | | | | | | |
| Payroll Tax Liability | | | | | | | | |
| Federal Income Tax Withheld | 1,360.00 | 1,360.00 | 0.00 | 0 | 1,480.00 | 1,360.00 | 120.00 | 9 |
| State Income Tax Withheld | 440.00 | 440.00 | 0.00 | 0 | 520.00 | 440.00 | 80.00 | 18 |
| Employee FICA Withheld | 612.00 | 612.00 | 0.00 | 0 | 765.00 | 612.00 | 153.00 | 25 |
| Employer FICA Payable | 612.00 | 612.00 | 0.00 | 0 | 765.00 | 612.00 | 153.00 | 25 |
| FUTA Payable | 64.00 | 64.00 | 0.00 | 0 | 80.00 | 64.00 | 16.00 | 25 |
| SUTA Payable | 40.00 | 40.00 | 0.00 | 0 | 50.00 | 40.00 | 10.00 | 25 |
| Total Payroll Tax Liability | 3,128.00 | 3,128.00 | 0.00 | 0 | 3,660.00 | 3,128.00 | 532.00 | 17 |
| Other Liabilities | | | | | | | | |
| Unapplied Payments | 0.00 | 41,790.25 | -41,790.25 | -99 | 0.00 | 0.00 | 0.00 | 0 |
| Total Other Liabilities | 0.00 | 41,790.25 | -41,790.25 | -99 | 0.00 | 0.00 | 0.00 | 0 |
| Total Current Liabilities | 3,128.00 | 44,918.25 | -41,790.25 | -93 | 3,660.00 | 3,128.00 | 532.00 | 17 |
| Long Term Liabilities | | | | | | | | |
| Bank Loan Payable | 7,674.33 | 10,255.00 | -2,580.67 | -25 | 7,286.59 | 10,255.00 | -2,968.41 | -29 |
| Line of Credit Payable | 3,525.00 | 3,525.00 | 0.00 | 0 | 3,525.00 | 3,525.00 | 0.00 | 0 |
| Total Long Term Liabilities | 11,199.33 | 13,780.00 | -2,580.67 | -19 | 10,811.59 | 13,780.00 | -2,968.41 | -22 |
| Total Liabilities | 14,327.33 | 58,698.25 | -44,370.92 | -76 | 14,471.59 | 16,908.00 | -2,436.41 | -14 |
| Equity | | | | | | | | |
| Shareholders' Equity | | | | | | | | |
| Opening Balance Equity | 32,540.00 | 32,540.00 | 0.00 | 0 | 32,540.00 | 32,540.00 | 0.00 | 0 |
| Additional Paid in Capital | 24,745.00 | 24,745.00 | 0.00 | 0 | 24,745.00 | 24,745.00 | 0.00 | 0 |
| Total Shareholders' Equity | 57,285.00 | 57,285.00 | 0.00 | 0 | 57,285.00 | 57,285.00 | 0.00 | 0 |
| Total Equity | 57,285.00 | 57,285.00 | 0.00 | 0 | 57,285.00 | 57,285.00 | 0.00 | 0 |
| Retained Earnings | | | | | | | | |
| Current Year Retained Earnings | 133,495.67 | 140,930.00 | -7,434.33 | -5 | 155,954.79 | 182,720.25 | -26,765.46 | -15 |
| Prior Years' Retained Earnings | 64,734.50 | 64,734.50 | 0.00 | 0 | 64,734.50 | 64,734.50 | 0.00 | 0 |
| Total Retained Earnings | 198,230.17 | 205,664.50 | -7,434.33 | -4 | 220,689.29 | 247,454.75 | -26,765.46 | -11 |
| Total Liabilities & Equity | 269,842.50 | 321,647.75 | -51,805.25 | -16 | 292,445.88 | 321,647.75 | -29,201.87 | -9 |

Menu

[Reports | Balance Sheet](#)

An overview of the Balance Sheet can be found on page 47. Definitions can be found on page 54.

General Ledger Report Pack

Date: 08/26/2024

Detail Balance Sheet
Jensen, Martin & Anderson

Page: 1

Balance as of: 08/31/2024
Department: All Departments

| Description | August | 1 Month Prior | | 1 Year Prior | | | |
|---------------------------------------|-------------------|-------------------|------------------|--------------|-------------------|-------------------|------------|
| | Balance | 07/31/2024 | \$ Change | % | 08/31/2023 | \$ Change | % |
| Assets | | | | | | | |
| Current Assets | | | | | | | |
| Cash | | | | | | | |
| Operating Account | 233,214.23 | 206,403.18 | 26,811.05 | 13 | 287,122.75 | -53,908.52 | -19 |
| Payroll | 10,000.00 | 10,000.00 | 0.00 | 0 | 10,000.00 | 0.00 | 0 |
| Total Cash | 243,214.23 | 216,403.18 | 26,811.05 | 12 | 297,122.75 | -53,908.52 | -18 |
| Client/Employee Advances | | | | | | | |
| Client Cost Advances | 2,001.00 | 1,961.00 | 40.00 | 2 | 2,000.00 | 1.00 | 0 |
| Total Client/Employee Advances | 2,001.00 | 1,961.00 | 40.00 | 2 | 2,000.00 | 1.00 | 0 |
| Total Current Assets | 245,215.23 | 218,364.18 | 26,851.05 | 12 | 299,122.75 | -53,907.52 | -18 |
| Fixed Assets | | | | | | | |
| Furniture & Fixtures | | | | | | | |
| Furniture & Fixtures | 12,000.00 | 12,000.00 | 0.00 | 0 | 12,000.00 | 0.00 | 0 |
| Accumulated Depreciation | -1,097.73 | -975.76 | -121.97 | 13 | 0.00 | -1,097.73 | 0 |
| Net Value | 10,902.27 | 11,024.24 | -121.97 | -1 | 12,000.00 | -1,097.73 | -9 |
| Equipment | | | | | | | |
| Equipment | 7,000.00 | 7,000.00 | 0.00 | 0 | 7,000.00 | 0.00 | 0 |
| Net Value | 7,000.00 | 7,000.00 | 0.00 | 0 | 7,000.00 | 0.00 | 0 |
| Computers | | | | | | | |
| Computers | 4,725.00 | 4,725.00 | 0.00 | 0 | 1,525.00 | 3,200.00 | 210 |
| Net Value | 4,725.00 | 4,725.00 | 0.00 | 0 | 1,525.00 | 3,200.00 | 210 |
| Net Value | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0.00 | 0 |
| Net Value | 0.00 | 0.00 | 0.00 | 0 | 0.00 | 0.00 | 0 |
| Total Fixed Assets | 22,627.27 | 22,749.24 | -121.97 | -1 | 20,525.00 | 2,102.27 | 10 |
| Other Assets | | | | | | | |
| Lease Deposits | 2,000.00 | 2,000.00 | 0.00 | 0 | 2,000.00 | 0.00 | 0 |
| Total Other Assets | 2,000.00 | 2,000.00 | 0.00 | 0 | 2,000.00 | 0.00 | 0 |
| Total Assets | 269,842.50 | 243,113.42 | 26,729.08 | 11 | 321,647.75 | -51,805.25 | -16 |
| Liabilities & Equity | | | | | | | |
| Current Liabilities | | | | | | | |
| Payroll Tax Liability | | | | | | | |
| Federal Income Tax Withheld | 1,360.00 | 1,360.00 | 0.00 | 0 | 1,360.00 | 0.00 | 0 |
| State Income Tax Withheld | 440.00 | 440.00 | 0.00 | 0 | 440.00 | 0.00 | 0 |
| Employee FICA Withheld | 612.00 | 612.00 | 0.00 | 0 | 612.00 | 0.00 | 0 |
| Employer FICA Payable | 612.00 | 612.00 | 0.00 | 0 | 612.00 | 0.00 | 0 |
| FUTA Payable | 64.00 | 64.00 | 0.00 | 0 | 64.00 | 0.00 | 0 |
| SUTA Payable | 40.00 | 40.00 | 0.00 | 0 | 40.00 | 0.00 | 0 |
| Total Payroll Tax Liability | 3,128.00 | 3,128.00 | 0.00 | 0 | 3,128.00 | 0.00 | 0 |
| Other Liabilities | | | | | | | |
| Unapplied Payments | 0.00 | 0.00 | 0.00 | 0 | 41,790.25 | -41,790.25 | -99 |
| Total Other Liabilities | 0.00 | 0.00 | 0.00 | 0 | 41,790.25 | -41,790.25 | -99 |
| Total Current Liabilities | 3,128.00 | 3,128.00 | 0.00 | 0 | 44,918.25 | -41,790.25 | -93 |
| Long Term Liabilities | | | | | | | |
| Bank Loan Payable | 7,674.33 | 8,033.35 | -359.02 | -4 | 10,255.00 | -2,580.67 | -25 |
| Line of Credit Payable | 3,525.00 | 3,525.00 | 0.00 | 0 | 3,525.00 | 0.00 | 0 |
| Total Long Term Liabilities | 11,199.33 | 11,558.35 | -359.02 | -3 | 13,780.00 | -2,580.67 | -19 |
| Total Liabilities | 14,327.33 | 14,686.35 | -359.02 | -2 | 58,698.25 | -44,370.92 | -76 |
| Equity | | | | | | | |
| Shareholders' Equity | | | | | | | |
| Opening Balance Equity | 32,540.00 | 32,540.00 | 0.00 | 0 | 32,540.00 | 0.00 | 0 |
| Additional Paid in Capital | 24,745.00 | 24,745.00 | 0.00 | 0 | 24,745.00 | 0.00 | 0 |
| Total Shareholders' Equity | 57,285.00 | 57,285.00 | 0.00 | 0 | 57,285.00 | 0.00 | 0 |
| Total Equity | 57,285.00 | 57,285.00 | 0.00 | 0 | 57,285.00 | 0.00 | 0 |
| Retained Earnings | | | | | | | |
| Current Year Retained Earnings | 133,495.67 | 106,407.57 | 27,088.10 | 25 | 140,930.00 | -7,434.33 | -5 |
| Prior Years' Retained Earnings | 64,734.50 | 64,734.50 | 0.00 | 0 | 64,734.50 | 0.00 | 0 |
| Total Retained Earnings | 198,230.17 | 171,142.07 | 27,088.10 | 16 | 205,664.50 | -7,434.33 | -4 |
| Total Liabilities & Equity | 269,842.50 | 243,113.42 | 26,729.08 | 11 | 321,647.75 | -51,805.25 | -16 |

Date: 08/26/2024

Detail Balance Sheet
Jensen, Martin & Anderson

Page: 1

Balance as of: 08/31/2024
Department: All Departments

| Description | Today Balance | 1 Year | | \$ Change | % |
|---------------------------------------|-------------------|-------------------|--|------------------|-----------|
| | | Prior 08/31/2023 | | | |
| Assets | | | | | |
| Current Assets | | | | | |
| Cash | | | | | |
| Operating Account | 313,960.43 | 287,122.75 | | 26,837.68 | 9 |
| Payroll | 8,353.00 | 10,000.00 | | -1,647.00 | -16 |
| Total Cash | <u>322,313.43</u> | <u>297,122.75</u> | | <u>25,190.68</u> | <u>8</u> |
| Client/Employee Advances | | | | | |
| Client Cost Advances | 2,001.00 | 2,000.00 | | 1.00 | 0 |
| Total Client/Employee Advances | <u>2,001.00</u> | <u>2,000.00</u> | | <u>1.00</u> | <u>0</u> |
| Total Current Assets | <u>324,314.43</u> | <u>299,122.75</u> | | <u>25,191.68</u> | <u>8</u> |
| Fixed Assets | | | | | |
| Furniture & Fixtures | | | | | |
| Accumulated Depreciation | -1,097.73 | 0.00 | | -1,097.73 | 0 |
| Net Value | 10,902.27 | 12,000.00 | | -1,097.73 | -9 |
| Equipment | | | | | |
| Net Value | 7,000.00 | 7,000.00 | | 0.00 | 0 |
| Computers | | | | | |
| Net Value | 4,725.00 | 1,525.00 | | 3,200.00 | 210 |
| Net Value | 4,725.00 | 1,525.00 | | 3,200.00 | 210 |
| Net Value | 0.00 | 0.00 | | 0.00 | 0 |
| Net Value | 0.00 | 0.00 | | 0.00 | 0 |
| Total Fixed Assets | <u>22,627.27</u> | <u>20,525.00</u> | | <u>2,102.27</u> | <u>10</u> |
| Other Assets | | | | | |
| Lease Deposits | 2,000.00 | 2,000.00 | | 0.00 | 0 |
| Total Other Assets | <u>2,000.00</u> | <u>2,000.00</u> | | <u>0.00</u> | <u>0</u> |
| Total Assets | <u>348,941.70</u> | <u>321,647.75</u> | | <u>27,293.95</u> | <u>8</u> |

Date: 08/26/2024

Detail Balance Sheet
Jensen, Martin & Anderson

Page: 1

Balance as of: 08/31/2024
Department: All Departments

| Description | August Balance | 1 Year Prior | | 2 Years Prior | | | |
|------------------------------------|-------------------|------------------|------------------|---------------|-------------|------------------|----------|
| | | 08/31/2023 | \$ Change | % | 08/31/2022 | \$ Change | % |
| Long Term Liabilities | | | | | | | |
| Bank Loan Payable | 7,286.59 | 10,255.00 | -2,968.41 | -29 | 0.00 | 7,286.59 | 0 |
| Line of Credit Payable | 3,525.00 | 3,525.00 | 0.00 | 0 | 0.00 | 3,525.00 | 0 |
| Total Long Term Liabilities | <u>10,811.59</u> | <u>13,780.00</u> | <u>-2,968.41</u> | <u>-22</u> | <u>0.00</u> | <u>10,811.59</u> | <u>0</u> |

General Ledger Report Pack

Date: 08/26/2024 Page: 1

Detail Balance Sheet
Jensen, Martin & Anderson

Balance as of: 08/31/2024
Department: All Departments

| Description | August Balance | 1 Quarter Prior | | 2 Quarters Prior | | | |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------|
| | | 05/31/2024 | \$ Change | % | 02/29/2024 | \$ Change | % |
| Long Term Liabilities | | | | | | | |
| Bank Loan Payable | 7,286.59 | 8,673.58 | -1,386.99 | -16 | 9,201.36 | -1,914.77 | -21 |
| Line of Credit Payable | 3,525.00 | 3,525.00 | 0.00 | 0 | 3,525.00 | 0.00 | 0 |
| Total Long Term Liabilities | 10,811.59 | 12,198.58 | -1,386.99 | -11 | 12,726.36 | -1,914.77 | -15 |

Date: 08/26/2024 Page: 1

Detail Balance Sheet
Jensen, Martin & Anderson

Balance as of: 08/31/2024
Department: All Departments

| Description | July Balance | 1 Year Prior | | 2 Years Prior | | August Balance | 1 Year Prior | | 2 Years Prior | |
|------------------------------------|------------------|------------------|------------|---------------|----------|------------------|------------------|------------|---------------|----------|
| | | 07/31/2023 | % | 07/31/2022 | % | | 08/31/2023 | % | 08/31/2022 | % |
| Long Term Liabilities | | | | | | | | | | |
| Bank Loan Payable | 7,674.33 | 10,255.00 | -25 | 0.00 | 0 | 7,286.59 | 10,255.00 | -29 | 0.00 | 0 |
| Line of Credit Payable | 3,525.00 | 3,525.00 | 0 | 0.00 | 0 | 3,525.00 | 3,525.00 | 0 | 0.00 | 0 |
| Total Long Term Liabilities | 11,199.33 | 13,780.00 | -19 | 0.00 | 0 | 10,811.59 | 13,780.00 | -22 | 0.00 | 0 |

Date: 08/26/2024 Page: 1

Detail Balance Sheet
Jensen, Martin & Anderson

Balance as of: 08/31/2024
Department: All Departments

| Description | June Balance | 6 Months Prior | | July Balance | 6 Months Prior | | August Balance | 6 Months Prior | |
|------------------------------------|------------------|------------------|------------|------------------|------------------|------------|------------------|------------------|------------|
| | | 12/31/2023 | % | | 01/31/2024 | % | | 02/29/2024 | % |
| Long Term Liabilities | | | | | | | | | |
| Bank Loan Payable | 8,033.35 | 9,671.94 | -17 | 7,674.33 | 9,445.70 | -19 | 7,286.59 | 9,201.36 | -21 |
| Line of Credit Payable | 3,525.00 | 3,525.00 | 0 | 3,525.00 | 3,525.00 | 0 | 3,525.00 | 3,525.00 | 0 |
| Total Long Term Liabilities | 11,558.35 | 13,196.94 | -12 | 11,199.33 | 12,970.70 | -14 | 10,811.59 | 12,726.36 | -15 |

Date: 08/26/2024 Page: 1

Detail Balance Sheet
Jensen, Martin & Anderson

Balance as of: 08/31/2024
Department: All Departments

| Description | June Balance | 1 Year Prior | July Balance | 1 Year Prior | August Balance | 1 Year Prior |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 06/30/2023 | | 07/31/2023 | | 08/31/2023 |
| Long Term Liabilities | | | | | | |
| Bank Loan Payable | 8,033.35 | 10,255.00 | 7,674.33 | 10,255.00 | 7,286.59 | 10,255.00 |
| Line of Credit Payable | 3,525.00 | 3,525.00 | 3,525.00 | 3,525.00 | 3,525.00 | 3,525.00 |
| Total Long Term Liabilities | 11,558.35 | 13,780.00 | 11,199.33 | 13,780.00 | 10,811.59 | 13,780.00 |

General Ledger Report Pack

Date: 08/26/2024

Detail Balance Sheet
Jensen, Martin & Anderson

Page: 1

Balance as of: 08/31/2024
Department: All Departments

| Description | March Balance | April Balance | May Balance | June Balance | July Balance | August Balance |
|---------------------------------|---------------|---------------|-------------|--------------|--------------|----------------|
| Assets | | | | | | |
| Current Assets | | | | | | |
| Cash | | | | | | |
| Operating Account | 208,529.22 | 216,949.49 | 212,250.01 | 206,403.18 | 233,214.23 | 257,464.61 |
| Payroll | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 10,000.00 | 8,353.00 |
| Total Cash | 218,529.22 | 226,949.49 | 222,250.01 | 216,403.18 | 243,214.23 | 265,817.61 |
| Client/Employee Advances | | | | | | |
| Client Cost Advances | 2,000.00 | 1,986.00 | 1,986.00 | 1,961.00 | 2,001.00 | 2,001.00 |
| Total Client/Employee Advances | 2,000.00 | 1,986.00 | 1,986.00 | 1,961.00 | 2,001.00 | 2,001.00 |
| Total Current Assets | 220,529.22 | 228,935.49 | 224,236.01 | 218,364.18 | 245,215.23 | 267,818.61 |
| Fixed Assets | | | | | | |
| Furniture & Fixtures | 12,000.00 | 12,000.00 | 12,000.00 | 12,000.00 | 12,000.00 | 12,000.00 |
| Accumulated Depreciation | -609.85 | -731.82 | -853.79 | -975.76 | -1,097.73 | -1,097.73 |
| Net Value | 11,390.15 | 11,268.18 | 11,146.21 | 11,024.24 | 10,902.27 | 10,902.27 |
| Equipment | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 |
| Net Value | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 | 7,000.00 |
| Computers | 4,725.00 | 4,725.00 | 4,725.00 | 4,725.00 | 4,725.00 | 4,725.00 |
| Net Value | 4,725.00 | 4,725.00 | 4,725.00 | 4,725.00 | 4,725.00 | 4,725.00 |
| Net Value | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Value | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Fixed Assets | 23,115.15 | 22,993.18 | 22,871.21 | 22,749.24 | 22,627.27 | 22,627.27 |
| Other Assets | | | | | | |
| Lease Deposits | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| Total Other Assets | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 | 2,000.00 |
| Total Assets | 245,644.37 | 253,928.67 | 249,107.22 | 243,113.42 | 269,842.50 | 292,445.88 |
| Liabilities & Equity | | | | | | |
| Current Liabilities | | | | | | |
| Payroll Tax Liability | | | | | | |
| Federal Income Tax Withheld | 1,360.00 | 1,360.00 | 1,360.00 | 1,360.00 | 1,360.00 | 1,480.00 |
| State Income Tax Withheld | 440.00 | 440.00 | 440.00 | 440.00 | 440.00 | 520.00 |
| Employee FICA Withheld | 612.00 | 612.00 | 612.00 | 612.00 | 612.00 | 765.00 |
| Employer FICA Payable | 612.00 | 612.00 | 612.00 | 612.00 | 612.00 | 765.00 |
| FUTA Payable | 64.00 | 64.00 | 64.00 | 64.00 | 64.00 | 80.00 |
| SUTA Payable | 40.00 | 40.00 | 40.00 | 40.00 | 40.00 | 50.00 |
| Total Payroll Tax Liability | 3,128.00 | 3,128.00 | 3,128.00 | 3,128.00 | 3,128.00 | 3,660.00 |
| Other Liabilities | | | | | | |
| Unapplied Payments | 350.00 | 111.00 | 110.34 | 0.00 | 0.00 | 0.00 |
| Total Other Liabilities | 350.00 | 111.00 | 110.34 | 0.00 | 0.00 | 0.00 |
| Total Current Liabilities | 3,478.00 | 3,239.00 | 3,238.34 | 3,128.00 | 3,128.00 | 3,660.00 |
| Long Term Liabilities | | | | | | |
| Bank Loan Payable | 8,937.47 | 8,673.58 | 8,673.58 | 8,033.35 | 7,674.33 | 7,286.59 |
| Line of Credit Payable | 3,525.00 | 3,525.00 | 3,525.00 | 3,525.00 | 3,525.00 | 3,525.00 |
| Total Long Term Liabilities | 12,462.47 | 12,198.58 | 12,198.58 | 11,558.35 | 11,199.33 | 10,811.59 |
| Total Liabilities | 15,940.47 | 15,437.58 | 15,436.92 | 14,686.35 | 14,327.33 | 14,471.59 |
| Equity | | | | | | |
| Shareholders' Equity | | | | | | |
| Opening Balance Equity | 32,540.00 | 32,540.00 | 32,540.00 | 32,540.00 | 32,540.00 | 32,540.00 |
| Additional Paid in Capital | 24,745.00 | 24,745.00 | 24,745.00 | 24,745.00 | 24,745.00 | 24,745.00 |
| Total Shareholders' Equity | 57,285.00 | 57,285.00 | 57,285.00 | 57,285.00 | 57,285.00 | 57,285.00 |
| Total Equity | 57,285.00 | 57,285.00 | 57,285.00 | 57,285.00 | 57,285.00 | 57,285.00 |
| Retained Earnings | | | | | | |
| Current Year Retained Earnings | 107,684.40 | 116,471.59 | 111,650.80 | 106,407.57 | 133,495.67 | 155,954.79 |
| Prior Years' Retained Earnings | 64,734.50 | 64,734.50 | 64,734.50 | 64,734.50 | 64,734.50 | 64,734.50 |
| Total Retained Earnings | 172,418.90 | 181,206.09 | 176,385.30 | 171,142.07 | 198,230.17 | 220,689.29 |
| Total Liabilities & Equity | 245,644.37 | 253,928.67 | 249,107.22 | 243,113.42 | 269,842.50 | 292,445.88 |

| | | |
|--------------------------------|---|-----------------------|
| Date: 08/26/2024 | Summary Balance Sheet Jensen, Martin & Anderson | Page: 1 |
| Balance as of: | 08/26/2024 | |
| Department: | All Departments | |
| Description | | August Balance |
| Assets | | |
| Total Cash | | 265,818 |
| Total Client/Employee Advances | | 2,001 |
| Total Current Assets | | 267,819 |
| Total Other Assets | | 2,000 |
| Total Assets | | <u>292,446</u> |

| | | | | |
|--------------------------------|---|-------------------------------------|--------------------------------------|---------|
| Date: 08/26/2024 | Summary Balance Sheet Jensen, Martin & Anderson | | | Page: 1 |
| Balance as of: | 07/31/2024 | | | |
| Department: | All Departments | | | |
| Description | July Balance | 1 Month Prior 06/30/2024 | 2 Months Prior 05/31/2024 | |
| Assets | | | | |
| Total Cash | 243,214 | 216,403 | 222,250 | |
| Total Client/Employee Advances | 2,001 | 1,961 | 1,986 | |
| Total Current Assets | 245,215 | 218,364 | 224,236 | |
| Total Other Assets | 2,000 | 2,000 | 2,000 | |
| Total Assets | <u>269,843</u> | <u>243,113</u> | <u>249,107</u> | |

| | | | | |
|--------------------------------|---|---------------------------------------|--|---------|
| Date: 08/26/2024 | Summary Balance Sheet Jensen, Martin & Anderson | | | Page: 1 |
| Balance as of: | 07/31/2024 | | | |
| Department: | All Departments | | | |
| Description | July Balance | 1 Quarter Prior 06/30/2024 | 2 Quarters Prior 03/31/2024 | |
| Assets | | | | |
| Total Cash | 243,214.23 | 226,949.49 | 268,207.17 | |
| Total Client/Employee Advances | 2,001.00 | 1,986.00 | 2,000.00 | |
| Total Current Assets | 245,215.23 | 228,935.49 | 270,207.17 | |
| Total Other Assets | 2,000.00 | 2,000.00 | 2,000.00 | |
| Total Assets | <u>269,842.50</u> | <u>253,928.67</u> | <u>295,444.29</u> | |

| Date: 08/26/2024 | Summary Balance Sheet Jensen, Martin & Anderson | | | Page: 1 |
|--------------------------------|---|-------------------------------|-----------------------------|-------------|
| Balance as of: | 07/31/2024 | | | |
| Department: | All Departments | | | |
| Description | July Balance | 1 Quarter Prior 06/30/2024 | 2 Years Prior 07/31/2022 | |
| Assets | | | | |
| Total Cash | 243,214.23 | 226,949.49 | | 0.00 |
| Total Client/Employee Advances | 2,001.00 | 1,986.00 | | 0.00 |
| Total Current Assets | 245,215.23 | 228,935.49 | | 0.00 |
| Total Other Assets | 2,000.00 | 2,000.00 | | 0.00 |
| Total Assets | <u>269,842.50</u> | <u>253,928.67</u> | | <u>0.00</u> |

| Date: 08/26/2024 | Summary Balance Sheet Jensen, Martin & Anderson | | | Page: 1 |
|--------------------------------|---|------------------------------|------------------------------|-------------------|
| Balance as of: | 07/31/2024 | | | |
| Department: | All Departments | | | |
| Description | July Balance | 4 Months Prior 03/31/2024 | 8 Months Prior 12/31/2023 | |
| Assets | | | | |
| Total Cash | 243,214.23 | 218,529.22 | | 297,115.70 |
| Total Client/Employee Advances | 2,001.00 | 2,000.00 | | 2,000.00 |
| Total Current Assets | 245,215.23 | 220,529.22 | | 299,115.70 |
| Total Other Assets | 2,000.00 | 2,000.00 | | 2,000.00 |
| Total Assets | <u>269,842.50</u> | <u>245,644.37</u> | | <u>324,596.76</u> |

The columns that appear on the Balance Sheet are determined by the parameters selected when the Balance Sheet is run.

Definitions for Balance Sheet

\$ Change Balance minus Prior Period Balance = \$ Change.

% \$ Change divided by Prior Period Balance = %. This percentage is the percentage increase or decrease of dollars since the last period. Percentages are rounded to the nearest whole number. The percentages will not total 100%.

Note: When the Retained Earnings is included, the totals for that account are calculated based on the other accounts included on the report. Accounts that are excluded will not be included in the calculation. This allows a Retained Earnings total to be printed for a specific department or other report criteria.

Income Statement

| Date: 08/26/2024 | | Detail Income Statement | | | | | | | | | | Page: 1 |
|--|------------------|---------------------------|------------------|------------|------------------|-------------------|------------|-------------------|------------|------------------|--|---------|
| Date Range: August 2024 | | Jensen, Martin & Anderson | | | | | | | | | | |
| Department: All Departments | | August | | | | | QTD | | | | | |
| | Actual | % | Budget | % | Variance | Actual | % | Budget | % | Variance | | |
| Income | | | | | | | | | | | | |
| Fee Income - MLJ | 23,098.49 | 26 | 11,000.00 | 210 | 12,098.49 | 38,136.86 | 21 | 22,000.00 | 173 | 16,136.86 | | |
| Fee Income - PAM | 21,411.13 | 24 | 10,000.00 | 214 | 11,411.13 | 41,328.13 | 23 | 20,000.00 | 207 | 21,328.13 | | |
| Fee Income - RPA | 4,710.44 | 5 | 7,000.00 | 67 | -2,289.56 | 10,022.48 | 5 | 14,000.00 | 72 | -3,977.52 | | |
| Fee Income - ROB | 21,114.99 | 24 | 9,000.00 | 235 | 12,114.99 | 29,549.37 | 16 | 18,000.00 | 164 | 11,549.37 | | |
| Fee Income - KIM | 1,574.04 | 2 | 6,600.00 | 24 | -5,025.96 | 3,982.42 | 2 | 13,200.00 | 30 | -9,217.58 | | |
| Fee Income - DHB | 1,504.43 | 2 | 3,000.00 | 50 | -1,495.57 | 2,130.32 | 1 | 6,000.00 | 36 | -3,869.68 | | |
| Fee Income - CB | 4,459.32 | 5 | 2,800.00 | 159 | 1,659.32 | 8,705.87 | 5 | 5,600.00 | 155 | 3,105.87 | | |
| Fee Income - JAN | 4,043.47 | 5 | 4,500.00 | 90 | -456.53 | 7,260.46 | 4 | 9,000.00 | 81 | -1,739.54 | | |
| Fee Income - JIM | 2,372.78 | 3 | 6,500.00 | 37 | -4,127.22 | 3,937.50 | 2 | 13,000.00 | 30 | -9,062.50 | | |
| Fee Income - JPP | 2,286.91 | 3 | 2,100.00 | 109 | 186.91 | 5,830.00 | 3 | 4,200.00 | 139 | 1,630.00 | | |
| Expense Income | 0.00 | 0 | 0.00 | 0 | 0.00 | 686.28 | 0 | 0.00 | 0 | 686.28 | | |
| Finance Charge Income | 0.00 | 0 | 200.00 | 0 | -200.00 | 527.93 | 0 | 400.00 | 132 | 127.93 | | |
| Miscellaneous Income | 3,000.00 | 3 | 3,000.00 | 100 | 0.00 | 31,000.00 | 17 | 6,000.00 | 517 | 25,000.00 | | |
| Total Income | 89,576.00 | 100 | 65,700.00 | 136 | 23,876.00 | 183,097.62 | 100 | 131,400.00 | 139 | 51,697.62 | | |
| Expenses | | | | | | | | | | | | |
| Personnel Expenses | | | | | | | | | | | | |
| Salaries | | | | | | | | | | | | |
| Partner Salaries | 21,000.00 | 23 | 21,000.00 | 100 | 0.00 | 42,000.00 | 23 | 42,000.00 | 100 | 0.00 | | |
| Associate Salaries | 8,600.00 | 10 | 8,600.00 | 100 | 0.00 | 17,200.00 | 9 | 17,200.00 | 100 | 0.00 | | |
| Legal Assistant Salaries | 7,000.00 | 8 | 7,000.00 | 100 | 0.00 | 14,000.00 | 8 | 14,000.00 | 100 | 0.00 | | |
| Legal Secretary Salaries | 3,500.00 | 4 | 3,500.00 | 100 | 0.00 | 7,000.00 | 4 | 7,000.00 | 100 | 0.00 | | |
| File Clerk Salaries | 1,300.00 | 1 | 1,300.00 | 100 | 0.00 | 2,600.00 | 1 | 2,600.00 | 100 | 0.00 | | |
| Other Staff Salaries | 3,200.00 | 4 | 1,200.00 | 267 | 2,000.00 | 4,400.00 | 2 | 2,400.00 | 183 | 2,000.00 | | |
| Total Salaries | 44,600.00 | 50 | 42,600.00 | 105 | 2,000.00 | 87,200.00 | 48 | 85,200.00 | 102 | 2,000.00 | | |
| Other Personnel Expenses | | | | | | | | | | | | |
| Employer SUTA | 553.80 | 1 | 500.00 | 111 | 53.80 | 1,107.60 | 1 | 1,000.00 | 111 | 107.60 | | |
| Employer FUTA | 3,403.74 | 4 | 3,400.00 | 100 | 3.74 | 6,807.48 | 4 | 6,800.00 | 100 | 7.48 | | |
| Employer FICA | 478.89 | 1 | 325.00 | 147 | 153.89 | 804.78 | 0 | 650.00 | 124 | 154.78 | | |
| Additional Payroll Taxes | 26.00 | 0 | 0.00 | 0 | 26.00 | 26.00 | 0 | 0.00 | 0 | 26.00 | | |
| 401(K) Match | 2,434.03 | 3 | 2,400.00 | 101 | 34.03 | 4,868.06 | 3 | 4,800.00 | 101 | 68.06 | | |
| Health Insurance Premiums | 5,690.00 | 6 | 5,600.00 | 102 | 90.00 | 11,380.00 | 6 | 11,200.00 | 102 | 180.00 | | |
| Workers Comp Insurance | 153.36 | 0 | 150.00 | 102 | 3.36 | 306.72 | 0 | 300.00 | 102 | 6.72 | | |
| Total Other Personnel Expenses | 12,739.82 | 14 | 12,375.00 | 103 | 364.82 | 25,300.64 | 14 | 24,750.00 | 102 | 550.64 | | |
| Total Personnel Expenses | 57,339.82 | 64 | 54,975.00 | 104 | 2,364.82 | 112,500.64 | 61 | 109,950.00 | 102 | 2,550.64 | | |
| Professional Expenses | | | | | | | | | | | | |
| Total Professional Expenses | 0.00 | 0 | 0.00 | 0 | 0.00 | 0.00 | 0 | 0.00 | 0 | 0.00 | | |
| Marketing/Promotion Expenses | | | | | | | | | | | | |
| Client Meals | 0.00 | 0 | 0.00 | 0 | 0.00 | 47.32 | 0 | 0.00 | 0 | 47.32 | | |
| Publicity (Ads, Brochures) | 270.00 | 0 | 0.00 | 0 | 270.00 | 270.00 | 0 | 0.00 | 0 | 270.00 | | |
| Total Marketing/Promo Expenses | 270.00 | 0 | 0.00 | 0 | 270.00 | 317.32 | 0 | 0.00 | 0 | 317.32 | | |
| General & Administrative Exp. | | | | | | | | | | | | |
| Office Rent | 6,500.00 | 7 | 7,500.00 | 87 | -1,000.00 | 13,000.00 | 7 | 15,000.00 | 87 | -2,000.00 | | |
| Utilities | 275.89 | 0 | 150.00 | 184 | 125.89 | 374.14 | 0 | 300.00 | 125 | 74.14 | | |
| Parking | 90.00 | 0 | 90.00 | 100 | 0.00 | 180.00 | 0 | 180.00 | 100 | 0.00 | | |
| Office Supplies | 152.36 | 0 | 110.00 | 139 | 42.36 | 391.29 | 0 | 220.00 | 178 | 171.29 | | |
| Office Equipment Lease | 710.00 | 1 | 350.00 | 203 | 360.00 | 820.00 | 0 | 700.00 | 117 | 120.00 | | |
| Telephone | 756.55 | 1 | 625.00 | 121 | 131.55 | 1,521.80 | 1 | 1,250.00 | 122 | 271.80 | | |
| Internet/Online Charges | 95.00 | 0 | 95.00 | 100 | 0.00 | 190.00 | 0 | 190.00 | 100 | 0.00 | | |
| Postage | 250.00 | 0 | 250.00 | 100 | 0.00 | 500.00 | 0 | 500.00 | 100 | 0.00 | | |
| Depreciation | 0.00 | 0 | 120.00 | 0 | -120.00 | 121.97 | 0 | 240.00 | 51 | -118.03 | | |
| Payroll Services | 65.00 | 0 | 65.00 | 100 | 0.00 | 130.00 | 0 | 130.00 | 100 | 0.00 | | |
| Interest Expense | 612.26 | 1 | 600.00 | 102 | 12.26 | 1,253.24 | 1 | 1,200.00 | 104 | 53.24 | | |
| Other Office Expense | 0.00 | 0 | 0.00 | 0 | 0.00 | 2,250.00 | 1 | 0.00 | 0 | 2,250.00 | | |
| Total General & Admin. Exp. | 9,507.06 | 11 | 9,955.00 | 96 | -447.94 | 20,732.44 | 11 | 19,910.00 | 104 | 822.44 | | |
| Total Expenses | 67,116.88 | 75 | 64,930.00 | 103 | 2,186.88 | 133,550.40 | 73 | 129,860.00 | 103 | 3,690.40 | | |
| Net Profit (Loss) | 22,459.12 | 25 | 770.00 | 999 | 21,689.12 | 49,547.22 | 27 | 1,540.00 | 999 | 48,007.22 | | |

Menu

[Reports | Income Statement](#)

An overview of the Income Statement can be found on page 47. Definitions can be found on page 63.

Date: 08/26/2024

Detail Income Statement
Jensen, Martin & Anderson

Page: 1

Date Range: August 2024
Department: All Departments

| | August | | | | YTD | | | |
|--|------------------|------------|------------------|------------|-------------------|------------|-------------------|------------|
| | Actual | % | Budget | % | Actual | % | Budget | % |
| Income | | | | | | | | |
| Fee Income - MLJ | 23,098.49 | 26 | 11,000.00 | 210 | 155,747.38 | 23 | 121,000.00 | 129 |
| Fee Income - PAM | 21,411.13 | 24 | 10,000.00 | 214 | 137,433.38 | 20 | 110,000.00 | 125 |
| Fee Income - RPA | 4,710.44 | 5 | 7,000.00 | 67 | 72,378.92 | 11 | 77,000.00 | 94 |
| Fee Income - ROB | 21,114.99 | 24 | 9,000.00 | 235 | 107,611.79 | 16 | 99,000.00 | 109 |
| Fee Income - KIM | 1,574.04 | 2 | 6,600.00 | 24 | 31,982.42 | 5 | 72,600.00 | 44 |
| Fee Income - DHB | 1,504.43 | 2 | 3,000.00 | 50 | 17,132.32 | 3 | 33,000.00 | 52 |
| Fee Income - CB | 4,459.32 | 5 | 2,800.00 | 159 | 26,913.26 | 4 | 30,800.00 | 87 |
| Fee Income - JAN | 4,043.47 | 5 | 4,500.00 | 90 | 21,888.63 | 3 | 49,500.00 | 44 |
| Fee Income - JIM | 2,372.78 | 3 | 6,500.00 | 37 | 11,987.50 | 2 | 71,500.00 | 17 |
| Fee Income - JPP | 2,286.91 | 3 | 2,100.00 | 109 | 30,030.00 | 4 | 23,100.00 | 130 |
| Expense Income | 0.00 | 0 | 0.00 | 0 | 880.84 | 0 | 0.00 | 0 |
| Finance Charge Income | 0.00 | 0 | 200.00 | 0 | 3,122.21 | 0 | 2,200.00 | 142 |
| Miscellaneous Income | 3,000.00 | 3 | 3,000.00 | 100 | 58,000.00 | 9 | 33,000.00 | 176 |
| Total Income | 89,576.00 | 100 | 65,700.00 | 136 | 675,108.65 | 100 | 722,700.00 | 93 |
| Expenses | | | | | | | | |
| Personnel Expenses | | | | | | | | |
| Salaries | | | | | | | | |
| Partner Salaries | 21,000.00 | 23 | 21,000.00 | 100 | 231,000.00 | 34 | 231,000.00 | 100 |
| Associate Salaries | 8,600.00 | 10 | 8,600.00 | 100 | 94,600.00 | 14 | 94,600.00 | 100 |
| Legal Assistant Salaries | 7,000.00 | 8 | 7,000.00 | 100 | 77,000.00 | 11 | 77,000.00 | 100 |
| Legal Secretary Salaries | 3,500.00 | 4 | 3,500.00 | 100 | 38,500.00 | 6 | 38,500.00 | 100 |
| File Clerk Salaries | 1,300.00 | 1 | 1,300.00 | 100 | 14,300.00 | 2 | 14,300.00 | 100 |
| Other Staff Salaries | 3,200.00 | 4 | 1,200.00 | 267 | 15,200.00 | 2 | 13,200.00 | 115 |
| Total Salaries | 44,600.00 | 50 | 42,600.00 | 105 | 470,600.00 | 70 | 468,600.00 | 100 |
| Other Personnel Expenses | | | | | | | | |
| Employer SUTA | 553.80 | 1 | 500.00 | 111 | 6,091.80 | 1 | 5,500.00 | 111 |
| Employer FUTA | 3,403.74 | 4 | 3,400.00 | 100 | 37,441.14 | 6 | 37,400.00 | 100 |
| Employer FICA | 478.89 | 1 | 325.00 | 147 | 3,737.79 | 1 | 3,575.00 | 105 |
| Additional Payroll Taxes | 26.00 | 0 | 0.00 | 0 | 26.00 | 0 | 0.00 | 0 |
| 401(K) Match | 2,434.03 | 3 | 2,400.00 | 101 | 26,774.33 | 4 | 26,400.00 | 101 |
| Health Insurance Premiums | 5,690.00 | 6 | 5,600.00 | 102 | 62,590.00 | 9 | 61,600.00 | 102 |
| Workers Comp Insurance | 153.36 | 0 | 150.00 | 102 | 1,686.96 | 0 | 1,650.00 | 102 |
| Total Other Personnel Expenses | 12,739.82 | 14 | 12,375.00 | 103 | 138,348.02 | 20 | 136,125.00 | 102 |
| Total Personnel Expenses | 57,339.82 | 64 | 54,975.00 | 104 | 608,948.02 | 90 | 604,725.00 | 101 |
| Professional Expenses | | | | | | | | |
| Total Professional Expenses | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| Marketing/Promotion Expenses | | | | | | | | |
| Client Meals | 0.00 | 0 | 0.00 | 0 | 47.32 | 0 | 0.00 | 0 |
| Publicity (Ads, Brochures) | 270.00 | 0 | 0.00 | 0 | 990.00 | 0 | 0.00 | 0 |
| Total Marketing/Promo Expenses | 270.00 | 0 | 0.00 | 0 | 1,037.32 | 0 | 0.00 | 0 |
| General & Administrative Exp. | | | | | | | | |
| Office Rent | 6,500.00 | 7 | 7,500.00 | 87 | 71,500.00 | 11 | 82,500.00 | 87 |
| Utilities | 275.89 | 0 | 150.00 | 184 | 2,052.99 | 0 | 1,650.00 | 124 |
| Parking | 90.00 | 0 | 90.00 | 100 | 990.00 | 0 | 990.00 | 100 |
| Office Supplies | 152.36 | 0 | 110.00 | 139 | 1,517.82 | 0 | 1,210.00 | 125 |
| Equipment Repair & Maint. | 0.00 | 0 | 0.00 | 0 | 90.00 | 0 | 0.00 | 0 |
| Office Equipment Lease | 710.00 | 1 | 350.00 | 203 | 4,210.00 | 1 | 3,850.00 | 109 |
| Telephone | 756.55 | 1 | 625.00 | 121 | 8,146.64 | 1 | 6,875.00 | 118 |
| Internet/Online Charges | 95.00 | 0 | 95.00 | 100 | 1,045.00 | 0 | 1,045.00 | 100 |
| Postage | 250.00 | 0 | 250.00 | 100 | 3,750.00 | 1 | 2,750.00 | 136 |
| Depreciation | 0.00 | 0 | 120.00 | 0 | 1,097.73 | 0 | 1,320.00 | 83 |
| Payroll Services | 65.00 | 0 | 65.00 | 100 | 715.00 | 0 | 715.00 | 100 |
| Interest Expense | 612.26 | 1 | 600.00 | 102 | 8,031.59 | 1 | 6,600.00 | 122 |
| Other Office Expense | 0.00 | 0 | 0.00 | 0 | 2,250.00 | 0 | 0.00 | 0 |
| Total General & Admin. Exp. | 9,507.06 | 11 | 9,955.00 | 96 | 105,396.77 | 16 | 109,505.00 | 96 |
| Total Expenses | 67,116.88 | 75 | 64,930.00 | 103 | 715,382.11 | 106 | 714,230.00 | 100 |
| Net Profit (Loss) | 22,459.12 | 25 | 770.00 | 999 | -40,273.46 | -6 | 8,470.00 | -99 |

General Ledger Report Pack

Date: 08/26/2024 Page: 1

Detail Income Statement
Jensen, Martin & Anderson

Date Range: Jul 2024 - Sep 2024
Department: All Departments

| | Jul - Sep | | | | | | | | | Quarterly Budget | Yearly Budget |
|-----------------------|----------------|------------|----------------|-----------|----------------|----------------|------------|---------------|----------------|------------------|---------------|
| | Actual | % | Budget | % | Variance | Prior Year | % | Difference | | | |
| Income | | | | | | | | | | | |
| Fee Income - MLJ | 38,137 | 21 | 33,000 | 116 | 5,137 | 46,667 | 82 | -8,530 | 33,000 | 132,000 | |
| Fee Income - PAM | 41,328 | 23 | 30,000 | 138 | 11,328 | 40,650 | 102 | 678 | 30,000 | 120,000 | |
| Fee Income - RPA | 10,022 | 5 | 21,000 | 48 | -10,978 | 13,613 | 74 | -3,590 | 21,000 | 84,000 | |
| Fee Income - ROB | 29,549 | 16 | 27,000 | 109 | 2,549 | 16,563 | 178 | 12,987 | 27,000 | 108,000 | |
| Fee Income - KIM | 3,982 | 2 | 19,800 | 20 | -15,818 | 2,100 | 190 | 1,882 | 19,800 | 79,200 | |
| Fee Income - DHB | 2,130 | 1 | 9,000 | 24 | -6,870 | 1,980 | 108 | 150 | 9,000 | 36,000 | |
| Fee Income - CB | 8,706 | 5 | 8,400 | 104 | 306 | 11,628 | 75 | -2,922 | 8,400 | 33,600 | |
| Fee Income - JAN | 7,260 | 4 | 13,500 | 54 | -6,240 | 750 | 968 | 6,510 | 13,500 | 54,000 | |
| Fee Income - JIM | 3,938 | 2 | 19,500 | 20 | -15,563 | 2,800 | 141 | 1,138 | 19,500 | 78,000 | |
| Fee Income - JPP | 5,830 | 3 | 6,300 | 93 | -470 | 2,860 | 204 | 2,970 | 6,300 | 25,200 | |
| Expense Income | 686 | 0 | 0 | 0 | 686 | 0 | 0 | 686 | 0 | 0 | |
| Finance Charge Income | 528 | 0 | 600 | 88 | -72 | 0 | 0 | 528 | 600 | 2,400 | |
| Miscellaneous Income | 31,000 | 17 | 9,000 | 344 | 22,000 | 0 | 0 | 31,000 | 9,000 | 36,000 | |
| Total Income | 183,098 | 100 | 197,100 | 93 | -14,002 | 139,610 | 131 | 43,487 | 197,100 | 788,400 | |

Date: 08/26/2024 Page: 1

Detail Income Statement
Jensen, Martin & Anderson

Date Range: August 2024
Department: All Departments

| | August | | | | | QTD | | | | | YTD | | | | |
|----------------------------------|--------------|------------|--------------|------------|--------------|---------------|------------|---------------|------------|--------------|---------------|------------|---------------|------------|---------------|
| | Actual | % | Pr Yr | % | Diff | Actual | % | Pr Yr | % | Diff | Actual | % | Pr Yr | % | Diff |
| Income | | | | | | | | | | | | | | | |
| 4100.01 01 Fee Income - MLJ | 23098 | 26 | 15550 | 149 | 7549 | 38137 | 21 | 38050 | 100 | 87 | 155747 | 23 | 96657 | 161 | 59091 |
| 4100.02 02 Fee Income - PAM | 21411 | 24 | 13995 | 153 | 7416 | 41328 | 23 | 35145 | 118 | 6183 | 137433 | 20 | 35145 | 391 | 102289 |
| 4100.03 03 Fee Income - RPA | 4710 | 5 | 5248 | 90 | -538 | 10022 | 5 | 11548 | 87 | -1526 | 72379 | 11 | 11548 | 627 | 60631 |
| 4100.04 04 Fee Income - ROB | 21115 | 24 | 2916 | 724 | 18199 | 29549 | 16 | 18666 | 158 | 10884 | 107612 | 16 | 18666 | 577 | 88946 |
| 4100.05 05 Fee Income - KIM | 1574 | 2 | 0 | 0 | 1574 | 3982 | 2 | 2100 | 190 | 1882 | 31982 | 5 | 2100 | 999 | 29882 |
| 4100.06 06 Fee Income - DHB | 1504 | 2 | 0 | 0 | 1504 | 2130 | 1 | 1980 | 108 | 150 | 17132 | 3 | 1980 | 865 | 15152 |
| 4100.07 07 Fee Income - CB | 4459 | 5 | 4082 | 109 | 377 | 8706 | 5 | 10022 | 87 | -1316 | 26913 | 4 | 10022 | 269 | 16891 |
| 4100.08 08 Fee Income - JAN | 4043 | 5 | 0 | 0 | 4043 | 7260 | 4 | 750 | 968 | 6510 | 21889 | 3 | 750 | 999 | 21139 |
| 4100.09 09 Fee Income - JIM | 2373 | 3 | 0 | 0 | 2373 | 3938 | 2 | 2800 | 141 | 1138 | 11988 | 2 | 2800 | 428 | 9188 |
| 4100.10 10 Fee Income - JPP | 2287 | 3 | 0 | 0 | 2287 | 5830 | 3 | 2860 | 204 | 2970 | 30030 | 4 | 2860 | 999 | 27170 |
| 4400.00 00 Expense Income | 0 | 0 | 0 | 0 | 0 | 686 | 0 | 0 | 0 | 686 | 881 | 0 | 0 | 0 | 881 |
| 4800.00 00 Finance Charge Income | 0 | 0 | 0 | 0 | 0 | 528 | 0 | 0 | 0 | 528 | 3122 | 0 | 193 | 999 | 2929 |
| 4900.00 00 Miscellaneous Income | 3000 | 3 | 0 | 0 | 3000 | 31000 | 17 | 0 | 0 | 31000 | 58000 | 9 | 0 | 0 | 58000 |
| Total Income | 89576 | 100 | 41790 | 214 | 47786 | 183098 | 100 | 123920 | 148 | 59177 | 675109 | 100 | 182720 | 369 | 492388 |

Date: 08/26/2024 Page: 1

Detail Income Statement
Jensen, Martin & Anderson

Date Range: August 2024
Department: All Departments

| | August | | | | | YTD | | | | |
|----------------------------------|------------------|------------|------------------|------------|------------------|-------------------|------------|-------------------|------------|-------------------|
| | Actual | % | Prior Year | % | Difference | Actual | % | Prior Year | % | Difference |
| Income | | | | | | | | | | |
| 4100.01 01 Fee Income - MLJ | 23,098.49 | 26 | 15,549.86 | 149 | 7,548.63 | 155,747.38 | 23 | 96,656.61 | 161 | 59,090.77 |
| 4100.02 02 Fee Income - PAM | 21,411.13 | 24 | 13,994.87 | 153 | 7,416.26 | 137,433.20 | 20 | 35,145.39 | 391 | 102,288.51 |
| 4100.03 03 Fee Income - RPA | 4,710.44 | 5 | 5,248.90 | 90 | -537.64 | 72,378.92 | 11 | 11,548.08 | 627 | 60,830.84 |
| 4100.04 04 Fee Income - ROB | 21,114.99 | 24 | 2,915.60 | 724 | 18,199.39 | 107,611.79 | 16 | 18,665.60 | 577 | 88,946.19 |
| 4100.05 05 Fee Income - KIM | 1,574.04 | 2 | 0.00 | 0 | 1,574.04 | 31,982.42 | 5 | 2,100.00 | 999 | 29,882.42 |
| 4100.06 06 Fee Income - DHB | 1,504.43 | 2 | 0.00 | 0 | 1,504.43 | 17,132.32 | 3 | 1,980.00 | 865 | 15,152.32 |
| 4100.07 07 Fee Income - CB | 4,459.32 | 5 | 4,081.84 | 109 | 377.48 | 26,913.26 | 4 | 10,021.84 | 269 | 16,891.42 |
| 4100.08 08 Fee Income - JAN | 4,043.47 | 5 | 0.00 | 0 | 4,043.47 | 21,888.63 | 3 | 750.00 | 999 | 21,138.63 |
| 4100.09 09 Fee Income - JIM | 2,372.78 | 3 | 0.00 | 0 | 2,372.78 | 11,987.50 | 2 | 2,800.00 | 428 | 9,187.50 |
| 4100.10 10 Fee Income - JPP | 2,286.91 | 3 | 0.00 | 0 | 2,286.91 | 30,030.00 | 4 | 2,860.00 | 999 | 27,170.00 |
| 4400.00 00 Expense Income | 0.00 | 0 | 0.00 | 0 | 0.00 | 880.84 | 0 | 0.00 | 0 | 880.84 |
| 4800.00 00 Finance Charge Income | 0.00 | 0 | 0.00 | 0 | 0.00 | 3,122.21 | 0 | 193.25 | 999 | 2,928.96 |
| 4900.00 00 Miscellaneous Income | 3,000.00 | 3 | 0.00 | 0 | 3,000.00 | 58,000.00 | 9 | 0.00 | 0 | 58,000.00 |
| Total Income | 89,576.00 | 100 | 41,790.25 | 214 | 47,785.75 | 675,108.65 | 100 | 182,720.25 | 369 | 492,388.40 |

| | | | | |
|-----------------------|---|---------------|---------------|---------|
| Date: 08/26/2024 | Detail Income Statement Jensen, Martin & Anderson | | | Page: 1 |
| Date Range: | August 2024 | | | |
| Department: | All Departments | | | |
| | <u>August</u> | <u>QTD</u> | <u>YTD</u> | |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | |
| Income | | | | |
| Fee Income - MLJ | 15,038.37 | 15,038.37 | 132,648.89 | |
| Fee Income - PAM | 19,917.00 | 19,917.00 | 116,022.25 | |
| Fee Income - RPA | 5,312.04 | 5,312.04 | 67,668.48 | |
| Fee Income - ROB | 8,434.38 | 8,434.38 | 86,496.80 | |
| Fee Income - KIM | 2,408.38 | 2,408.38 | 30,408.38 | |
| Fee Income - DHB | 625.89 | 625.89 | 15,627.89 | |
| Fee Income - CB | 4,246.55 | 4,246.55 | 22,453.94 | |
| Fee Income - JAN | 3,216.99 | 3,216.99 | 17,845.16 | |
| Fee Income - JIM | 1,564.72 | 1,564.72 | 9,614.72 | |
| Fee Income - JPP | 3,543.09 | 3,543.09 | 27,743.09 | |
| Expense Income | 686.28 | 686.28 | 880.84 | |
| Finance Charge Income | 527.93 | 527.93 | 3,122.21 | |
| Miscellaneous Income | 28,000.00 | 28,000.00 | 55,000.00 | |
| Total Income | 93,521.62 | 93,521.62 | 585,532.65 | |

| | | | | | | | | | |
|-------------------------------|---|-----------------|---------------|---------------|---------------|---------------|---------------|------------------|---------|
| Date: 08/26/2024 | Detail Income Statement Jensen, Martin & Anderson | | | | | | | | Page: 1 |
| Date Range: | Jan 2024 - Jul 2024 | | | | | | | | |
| Department: | All Departments | | | | | | | | |
| | <u>January</u> | <u>February</u> | <u>March</u> | <u>April</u> | <u>May</u> | <u>June</u> | <u>July</u> | <u>Jan - Jul</u> | |
| | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | |
| General & Administrative Exp. | | | | | | | | | |
| Office Rent | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 45,500 | |
| Utilities | 99 | 222 | 84 | 236 | 75 | 237 | 98 | 1,051 | |
| Parking | 90 | 90 | 90 | 90 | 90 | 90 | 90 | 630 | |
| Office Supplies | 123 | 98 | 95 | 127 | 132 | 124 | 239 | 938 | |
| Equipment Repair & Maint. | 0 | 0 | 90 | 0 | 0 | 0 | 0 | 90 | |
| Office Equipment Lease | 110 | 710 | 110 | 710 | 110 | 710 | 110 | 2,570 | |
| Telephone | 769 | 712 | 702 | 799 | 714 | 745 | 765 | 5,206 | |
| Internet/Online Charges | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 665 | |
| Postage | 250 | 500 | 250 | 500 | 250 | 500 | 250 | 2,500 | |
| Depreciation | 122 | 0 | 122 | 122 | 122 | 122 | 122 | 732 | |
| Payroll Services | 65 | 65 | 65 | 65 | 0 | 130 | 65 | 455 | |
| Interest Expense | 774 | 756 | 736 | 736 | 0 | 1,360 | 641 | 5,002 | |
| Other Office Expense | 0 | 0 | 0 | 0 | 0 | 0 | 2,250 | 2,250 | |
| Total General & Admin. Exp. | 8,996 | 9,748 | 8,940 | 9,980 | 8,088 | 10,612 | 11,225 | 67,590 | |

| | | | | | | | | | | | |
|-------------------------------|---|---------------|-----------------|---------------|---------------|-----------------|------------------|---------------|-----------------|---------------|---------|
| Date: 08/26/2024 | Detail Income Statement Jensen, Martin & Anderson | | | | | | | | | | Page: 1 |
| Date Range: | Jun 2024 - Jul 2024 | | | | | | | | | | |
| Department: | All Departments | | | | | | | | | | |
| | <u>June</u> | | | <u>July</u> | | | <u>Jun - Jul</u> | | | <u>Yearly</u> | |
| | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance</u> | <u>Budget</u> | |
| General & Administrative Exp. | | | | | | | | | | | |
| Office Rent | 6,500 | 7,500 | -1,000 | 6,500 | 7,500 | -1,000 | 13,000 | 15,000 | -2,000 | 90,000 | |
| Utilities | 84 | 150 | -66 | 236 | 150 | 86 | 320 | 300 | 20 | 1,800 | |
| Parking | 90 | 90 | 0 | 90 | 90 | 0 | 180 | 180 | 0 | 1,080 | |
| Office Supplies | 95 | 110 | -15 | 127 | 110 | 17 | 222 | 220 | 2 | 1,320 | |
| Equipment Repair & Maint. | 90 | 0 | 90 | 0 | 0 | 0 | 90 | 0 | 90 | 0 | |
| Office Equipment Lease | 110 | 350 | -240 | 710 | 350 | 360 | 820 | 700 | 120 | 4,200 | |
| Telephone | 702 | 625 | 77 | 799 | 625 | 174 | 1,501 | 1,250 | 251 | 7,500 | |
| Internet/Online Charges | 95 | 95 | 0 | 95 | 95 | 0 | 190 | 190 | 0 | 1,140 | |
| Postage | 250 | 250 | 0 | 500 | 250 | 250 | 750 | 500 | 250 | 3,000 | |
| Depreciation | 122 | 120 | 2 | 122 | 120 | 2 | 244 | 240 | 4 | 1,440 | |
| Payroll Services | 65 | 65 | 0 | 65 | 65 | 0 | 130 | 130 | 0 | 780 | |
| Interest Expense | 736 | 600 | 136 | 736 | 600 | 136 | 1,472 | 1,200 | 272 | 7,200 | |
| Total General & Admin. Exp. | 8,940 | 9,955 | -1,015 | 9,980 | 9,955 | 25 | 18,920 | 19,910 | -990 | 119,460 | |

General Ledger Report Pack

Date: 08/26/2024

Detail Income Statement
Jensen, Martin & Anderson

Page: 1

Date Range: Jan 2023 - Dec 2023
Department: All Departments

| | | Jan - Mar | | Apr - Jun | | Jul - Sep | | Oct - Dec | | Jan - Dec | |
|--|--|-------------------|------------|--------------------|------------|-------------------|------------|-------------------|------------|-------------------|------------|
| | | Actual | % | Actual | % | Actual | % | Actual | % | Actual | % |
| Income | | | | | | | | | | | |
| 4100.01 | 01 Fee Income - MLJ | 54,962.87 | 26 | 22,405.19 | 26 | 40,242.46 | 21 | 38,136.86 | 21 | 155,747.38 | 23 |
| 4100.02 | 02 Fee Income - PAM | 39,606.94 | 19 | 14,870.56 | 17 | 41,627.75 | 22 | 41,328.13 | 23 | 137,433.38 | 20 |
| 4100.03 | 03 Fee Income - RPA | 36,693.71 | 17 | 19,106.81 | 22 | 6,555.92 | 3 | 10,022.48 | 5 | 72,378.92 | 11 |
| 4100.04 | 04 Fee Income - ROB | 31,044.72 | 15 | 12,870.80 | 15 | 34,146.90 | 18 | 29,549.37 | 16 | 107,611.79 | 16 |
| 4100.05 | 05 Fee Income - KIM | 14,350.00 | 7 | 2,339.50 | 3 | 11,310.50 | 6 | 3,982.42 | 2 | 31,982.42 | 5 |
| 4100.06 | 06 Fee Income - DHB | 7,895.47 | 4 | 3,159.01 | 4 | 3,947.52 | 2 | 2,130.32 | 1 | 17,132.32 | 3 |
| 4100.07 | 07 Fee Income - CB | 6,912.39 | 3 | 501.32 | 1 | 10,793.68 | 6 | 8,705.87 | 5 | 26,913.26 | 4 |
| 4100.08 | 08 Fee Income - JAN | 0.00 | 0 | 789.12 | 1 | 13,839.05 | 7 | 7,260.46 | 4 | 21,888.63 | 3 |
| 4100.09 | 09 Fee Income - JIM | 2,800.00 | 1 | 0.00 | 0 | 5,250.00 | 3 | 3,937.50 | 2 | 11,987.50 | 2 |
| 4100.10 | 10 Fee Income - JPP | 9,020.00 | 4 | 1,715.63 | 2 | 13,464.37 | 7 | 5,830.00 | 3 | 30,030.00 | 4 |
| 4400.00 | 00 Expense Income | 0.00 | 0 | 75.00 | 0 | 119.56 | 0 | 686.28 | 0 | 880.84 | 0 |
| 4800.00 | 00 Finance Charge Income | 5.90 | 0 | 0.00 | 0 | 2,588.38 | 1 | 527.93 | 0 | 3,122.21 | 0 |
| 4900.00 | 00 Miscellaneous Income | 9,000.00 | 4 | 9,000.00 | 10 | 9,000.00 | 5 | 31,000.00 | 17 | 58,000.00 | 9 |
| | Total Income | 212,292.00 | 100 | 86,832.94 | 100 | 192,886.09 | 100 | 183,097.62 | 100 | 675,108.65 | 100 |
| Expenses | | | | | | | | | | | |
| Personnel Expenses | | | | | | | | | | | |
| Salaries | | | | | | | | | | | |
| 5100.00 | 00 Partner Salaries | 63,000.00 | 30 | 63,000.00 | 73 | 63,000.00 | 33 | 42,000.00 | 23 | 231,000.00 | 34 |
| 5110.00 | 00 Associate Salaries | 25,800.00 | 12 | 25,800.00 | 30 | 25,800.00 | 13 | 17,200.00 | 9 | 94,600.00 | 14 |
| 5120.00 | 00 Legal Assistant Salaries | 21,000.00 | 10 | 21,000.00 | 24 | 21,000.00 | 11 | 14,000.00 | 8 | 77,000.00 | 11 |
| 5130.00 | 00 Legal Secretary Salaries | 10,500.00 | 5 | 10,500.00 | 12 | 10,500.00 | 5 | 7,000.00 | 4 | 38,500.00 | 6 |
| 5140.00 | 00 File Clerk Salaries | 3,900.00 | 2 | 3,900.00 | 4 | 3,900.00 | 2 | 2,600.00 | 1 | 14,300.00 | 2 |
| 5150.00 | 00 Other Staff Salaries | 3,600.00 | 2 | 3,600.00 | 4 | 3,600.00 | 2 | 4,400.00 | 2 | 15,200.00 | 2 |
| | Total Salaries | 127,800.00 | 60 | 127,800.00 | 147 | 127,800.00 | 66 | 87,200.00 | 48 | 470,600.00 | 70 |
| Other Personnel Expenses | | | | | | | | | | | |
| 5310.00 | 00 Employer SUTA | 1,661.40 | 1 | 1,661.40 | 2 | 1,661.40 | 1 | 1,107.60 | 1 | 6,091.80 | 1 |
| 5320.00 | 00 Employer FUTA | 10,211.22 | 5 | 10,211.22 | 12 | 10,211.22 | 5 | 6,807.48 | 4 | 37,441.14 | 6 |
| 5330.00 | 00 Employer FICA | 977.67 | 0 | 977.67 | 1 | 977.67 | 1 | 804.78 | 0 | 3,737.79 | 1 |
| 5340.00 | 00 Additional Payroll Taxes | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 26.00 | 0 | 26.00 | 0 |
| 5350.00 | 00 401(K) Match | 7,302.09 | 3 | 7,302.09 | 8 | 7,302.09 | 4 | 4,888.06 | 3 | 26,774.33 | 4 |
| 5360.00 | 00 Health Insurance Premiums | 17,070.00 | 8 | 17,070.00 | 20 | 17,070.00 | 9 | 11,380.00 | 6 | 62,590.00 | 9 |
| 5390.00 | 00 Workers Comp Insurance | 460.08 | 0 | 460.08 | 1 | 460.08 | 0 | 306.72 | 0 | 1,686.96 | 0 |
| | Total Other Personnel Expenses | 37,682.46 | 18 | 37,682.46 | 43 | 37,682.46 | 20 | 25,300.64 | 14 | 138,348.02 | 20 |
| | Total Personnel Expenses | 165,482.46 | 78 | 165,482.46 | 191 | 165,482.46 | 86 | 112,500.64 | 61 | 608,948.02 | 90 |
| Professional Expenses | | | | | | | | | | | |
| | Total Professional Expenses | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| Marketing/Promotion Expenses | | | | | | | | | | | |
| 7010.00 | 00 Client Meals | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 47.32 | 0 | 47.32 | 0 |
| 7050.00 | 00 Publicity (Ads, Brochures) | 720.00 | 0 | 0.00 | 0 | 0.00 | 0 | 270.00 | 0 | 990.00 | 0 |
| | Total Marketing/Promo Expenses | 720.00 | 0 | 0.00 | 0 | 0.00 | 0 | 317.32 | 0 | 1,037.32 | 0 |
| General & Administrative Exp. | | | | | | | | | | | |
| 8010.00 | 00 Office Rent | 19,500.00 | 9 | 19,500.00 | 22 | 19,500.00 | 10 | 13,000.00 | 7 | 71,500.00 | 11 |
| 8020.00 | 00 Utilities | 725.95 | 0 | 405.19 | 0 | 547.71 | 0 | 374.14 | 0 | 2,052.99 | 0 |
| 8030.00 | 00 Parking | 270.00 | 0 | 270.00 | 0 | 270.00 | 0 | 180.00 | 0 | 990.00 | 0 |
| 8040.00 | 00 Office Supplies | 427.04 | 0 | 316.47 | 0 | 383.02 | 0 | 391.29 | 0 | 1,517.82 | 0 |
| 8050.00 | 00 Equipment Repair & Maint. | 0.00 | 0 | 90.00 | 0 | 0.00 | 0 | 0.00 | 0 | 90.00 | 0 |
| 8060.00 | 00 Office Equipment Lease | 930.00 | 0 | 930.00 | 1 | 1,530.00 | 1 | 820.00 | 0 | 4,210.00 | 1 |
| 8090.00 | 00 Telephone | 2,183.87 | 1 | 2,183.03 | 3 | 2,257.94 | 1 | 1,521.80 | 1 | 8,146.64 | 1 |
| 8100.00 | 00 Internet/Online Charges | 285.00 | 0 | 285.00 | 0 | 285.00 | 0 | 190.00 | 0 | 1,045.00 | 0 |
| 8120.00 | 00 Postage | 1,000.00 | 0 | 1,000.00 | 1 | 1,250.00 | 1 | 500.00 | 0 | 3,750.00 | 1 |
| 8130.00 | 00 Depreciation | 365.91 | 0 | 243.94 | 0 | 365.91 | 0 | 121.97 | 0 | 1,097.73 | 0 |
| 8150.00 | 00 Payroll Services | 195.00 | 0 | 195.00 | 0 | 195.00 | 0 | 130.00 | 0 | 715.00 | 0 |
| 8170.00 | 00 Interest Expense | 2,416.94 | 1 | 2,265.53 | 3 | 2,095.88 | 1 | 1,253.24 | 1 | 8,031.59 | 1 |
| 8300.00 | 00 Other Office Expense | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 2,250.00 | 1 | 2,250.00 | 0 |
| | Total General & Admin. Exp. | 28,299.71 | 13 | 27,684.16 | 32 | 28,680.46 | 15 | 20,732.44 | 11 | 105,396.77 | 16 |
| | Total Expenses | 194,502.17 | 92 | 193,166.62 | 222 | 194,162.92 | 101 | 133,550.40 | 73 | 715,382.11 | 106 |
| | Net Profit (Loss) | 17,789.83 | 8 | -106,333.68 | -99 | -1,276.83 | -1 | 49,547.22 | 27 | -40,273.46 | -6 |

Date: 08/26/2024

Detail Income Statement
Jensen, Martin & Anderson

Page: 1

Date Range: Jan 2024 - Aug 2024
Department: All Departments

| | Jan - Aug | | | | YTD | | | | | |
|--|-----------|--|-------------------|------------|-------------------|------------|-------------------|------------|-------------------|------------|
| | Actual | % | Prior Year | % | Actual | % | Prior Year | % | | |
| Income | | | | | | | | | | |
| 4100.01 | 01 | Fee Income - MLJ | 98,665.76 | 22 | 105,273.81 | 94 | 155,747.38 | 23 | 105,273.81 | 148 |
| 4100.02 | 02 | Fee Income - PAM | 96,105.19 | 21 | 40,650.36 | 236 | 137,433.38 | 20 | 40,650.36 | 338 |
| 4100.03 | 03 | Fee Income - RPA | 35,560.21 | 8 | 13,612.64 | 261 | 72,378.92 | 11 | 13,612.64 | 532 |
| 4100.04 | 04 | Fee Income - ROB | 76,567.07 | 17 | 16,562.58 | 462 | 107,611.79 | 16 | 16,562.58 | 650 |
| 4100.05 | 05 | Fee Income - KIM | 17,632.42 | 4 | 2,100.00 | 840 | 31,982.42 | 5 | 2,100.00 | 999 |
| 4100.06 | 06 | Fee Income - DHB | 9,236.85 | 2 | 1,980.00 | 467 | 17,132.32 | 3 | 1,980.00 | 865 |
| 4100.07 | 07 | Fee Income - CB | 20,000.87 | 4 | 11,627.61 | 172 | 26,913.26 | 4 | 11,627.61 | 231 |
| 4100.08 | 08 | Fee Income - JAN | 21,888.63 | 5 | 750.00 | 999 | 21,888.63 | 3 | 750.00 | 999 |
| 4100.09 | 09 | Fee Income - JIM | 9,187.50 | 2 | 2,800.00 | 328 | 11,987.50 | 2 | 2,800.00 | 428 |
| 4100.10 | 10 | Fee Income - JPP | 21,010.00 | 5 | 2,860.00 | 735 | 30,030.00 | 4 | 2,860.00 | 999 |
| 4400.00 | 00 | Expense Income | 880.84 | 0 | 0.00 | 0 | 880.84 | 0 | 0.00 | 0 |
| 4800.00 | 00 | Finance Charge Income | 3,116.31 | 1 | 193.25 | 999 | 3,122.21 | 0 | 193.25 | 999 |
| 4900.00 | 00 | Miscellaneous Income | 46,000.00 | 10 | 0.00 | 0 | 58,000.00 | 9 | 0.00 | 0 |
| | | Total Income | 455,851.65 | 100 | 198,410.25 | 230 | 675,108.65 | 100 | 198,410.25 | 340 |
| Expenses | | | | | | | | | | |
| Personnel Expenses | | | | | | | | | | |
| Salaries | | | | | | | | | | |
| 5100.00 | 00 | Partner Salaries | 147,000.00 | 32 | 0.00 | 0 | 231,000.00 | 34 | 0.00 | 0 |
| 5110.00 | 00 | Associate Salaries | 60,200.00 | 13 | 0.00 | 0 | 94,600.00 | 14 | 0.00 | 0 |
| 5120.00 | 00 | Legal Assistant Salaries | 49,000.00 | 11 | 0.00 | 0 | 77,000.00 | 11 | 0.00 | 0 |
| 5130.00 | 00 | Legal Secretary Salaries | 24,500.00 | 5 | 0.00 | 0 | 38,500.00 | 6 | 0.00 | 0 |
| 5140.00 | 00 | File Clerk Salaries | 9,100.00 | 2 | 0.00 | 0 | 14,300.00 | 2 | 0.00 | 0 |
| 5150.00 | 00 | Other Staff Salaries | 10,400.00 | 2 | 0.00 | 0 | 15,200.00 | 2 | 0.00 | 0 |
| | | Total Salaries | 300,200.00 | 66 | 0.00 | 0 | 470,600.00 | 70 | 0.00 | 0 |
| Other Personnel Expenses | | | | | | | | | | |
| 5310.00 | 00 | Employer SUTA | 3,876.60 | 1 | 0.00 | 0 | 6,091.80 | 1 | 0.00 | 0 |
| 5320.00 | 00 | Employer FUTA | 23,826.18 | 5 | 0.00 | 0 | 37,441.14 | 6 | 0.00 | 0 |
| 5330.00 | 00 | Employer FICA | 2,434.23 | 1 | 0.00 | 0 | 3,737.79 | 1 | 0.00 | 0 |
| 5340.00 | 00 | Additional Payroll Taxes | 26.00 | 0 | 0.00 | 0 | 26.00 | 0 | 0.00 | 0 |
| 5350.00 | 00 | 401(K) Match | 17,038.21 | 4 | 0.00 | 0 | 26,774.33 | 4 | 0.00 | 0 |
| 5360.00 | 00 | Health Insurance Premiums | 39,830.00 | 9 | 0.00 | 0 | 62,590.00 | 9 | 0.00 | 0 |
| 5390.00 | 00 | Workers Comp Insurance | 1,073.52 | 0 | 0.00 | 0 | 1,686.96 | 0 | 0.00 | 0 |
| | | Total Other Personnel Expenses | 88,104.74 | 19 | 0.00 | 0 | 138,348.02 | 20 | 0.00 | 0 |
| | | Total Personnel Expenses | 388,304.74 | 85 | 0.00 | 0 | 608,948.02 | 90 | 0.00 | 0 |
| Professional Expenses | | | | | | | | | | |
| | | Total Professional Expenses | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 | 0 |
| Marketing/Promotion Expenses | | | | | | | | | | |
| 7010.00 | 00 | Client Meals | 47.32 | 0 | 0.00 | 0 | 47.32 | 0 | 0.00 | 0 |
| 7050.00 | 00 | Publicity (Ads, Brochures) | 270.00 | 0 | 0.00 | 0 | 990.00 | 0 | 0.00 | 0 |
| | | Total Marketing/Promo Expenses | 317.32 | 0 | 0.00 | 0 | 1,037.32 | 0 | 0.00 | 0 |
| General & Administrative Exp. | | | | | | | | | | |
| 8010.00 | 00 | Office Rent | 45,500.00 | 10 | 0.00 | 0 | 71,500.00 | 11 | 0.00 | 0 |
| 8020.00 | 00 | Utilities | 1,228.29 | 0 | 0.00 | 0 | 2,052.99 | 0 | 0.00 | 0 |
| 8030.00 | 00 | Parking | 630.00 | 0 | 0.00 | 0 | 990.00 | 0 | 0.00 | 0 |
| 8040.00 | 00 | Office Supplies | 967.68 | 0 | 0.00 | 0 | 1,517.82 | 0 | 0.00 | 0 |
| 8050.00 | 00 | Equipment Repair & Maint. | 90.00 | 0 | 115.00 | 78 | 90.00 | 0 | 115.00 | 78 |
| 8060.00 | 00 | Office Equipment Lease | 3,170.00 | 1 | 0.00 | 0 | 4,210.00 | 1 | 0.00 | 0 |
| 8090.00 | 00 | Telephone | 5,194.18 | 1 | 0.00 | 0 | 8,146.64 | 1 | 0.00 | 0 |
| 8100.00 | 00 | Internet/Online Charges | 665.00 | 0 | 0.00 | 0 | 1,045.00 | 0 | 0.00 | 0 |
| 8120.00 | 00 | Postage | 2,500.00 | 1 | 0.00 | 0 | 3,750.00 | 1 | 0.00 | 0 |
| 8130.00 | 00 | Depreciation | 609.85 | 0 | 0.00 | 0 | 1,097.73 | 0 | 0.00 | 0 |
| 8150.00 | 00 | Payroll Services | 455.00 | 0 | 0.00 | 0 | 715.00 | 0 | 0.00 | 0 |
| 8170.00 | 00 | Interest Expense | 4,840.89 | 1 | 0.00 | 0 | 8,031.59 | 1 | 0.00 | 0 |
| 8180.00 | 00 | Auto Expense | 0.00 | 0 | 787.00 | 0 | 0.00 | 0 | 787.00 | 0 |
| 8200.00 | 00 | Professional Services | 0.00 | 0 | 530.00 | 0 | 0.00 | 0 | 530.00 | 0 |
| 8300.00 | 00 | Other Office Expense | 2,250.00 | 0 | 750.00 | 300 | 2,250.00 | 0 | 750.00 | 300 |
| | | Total General & Admin. Exp. | 68,100.89 | 15 | 2,182.00 | 999 | 105,396.77 | 16 | 2,182.00 | 999 |
| | | Total Expenses | 456,722.95 | 100 | 2,182.00 | 999 | 715,382.11 | 106 | 2,182.00 | 999 |
| | | Net Profit (Loss) | -871.30 | 0 | 196,228.25 | 0 | -40,273.46 | -6 | 196,228.25 | -21 |

Date: 08/26/2024

Detail Income Statement
Jensen, Martin & Anderson

Page: 1

Date Range: July 2024
Department: All Departments

| | | <u>October</u> |
|--------------------------------|------------------------------|------------------|
| | | <u>Actual</u> |
| Income | | |
| 4100.01 | 01 Fee Income - MLJ | 15,038.37 |
| 4100.02 | 02 Fee Income - PAM | 19,917.00 |
| 4100.03 | 03 Fee Income - RPA | 5,312.04 |
| 4100.04 | 04 Fee Income - ROB | 8,434.38 |
| 4100.05 | 05 Fee Income - KIM | 2,408.38 |
| 4100.06 | 06 Fee Income - DHB | 625.89 |
| 4100.07 | 07 Fee Income - CB | 4,246.55 |
| 4100.08 | 08 Fee Income - JAN | 3,216.99 |
| 4100.09 | 09 Fee Income - JIM | 1,564.72 |
| 4100.10 | 10 Fee Income - JPP | 3,543.09 |
| 4400.00 | 00 Expense Income | 686.28 |
| 4800.00 | 00 Finance Charge Income | 527.93 |
| 4900.00 | 00 Miscellaneous Income | <u>28,000.00</u> |
| Total Income | | 93,521.62 |
| Expenses | | |
| Personnel Expenses | | |
| Salaries | | |
| 5100.00 | 00 Partner Salaries | 21,000.00 |
| 5110.00 | 00 Associate Salaries | 8,600.00 |
| 5120.00 | 00 Legal Assistant Salaries | 7,000.00 |
| 5130.00 | 00 Legal Secretary Salaries | 3,500.00 |
| 5140.00 | 00 File Clerk Salaries | 1,300.00 |
| 5150.00 | 00 Other Staff Salaries | <u>1,200.00</u> |
| Total Salaries | | 42,600.00 |
| Other Personnel Expenses | | |
| 5310.00 | 00 Employer SUTA | 553.80 |
| 5320.00 | 00 Employer FUTA | 3,403.74 |
| 5330.00 | 00 Employer FICA | 325.89 |
| 5350.00 | 00 401(K) Match | 2,434.03 |
| 5360.00 | 00 Health Insurance Premiums | 5,690.00 |
| 5390.00 | 00 Workers Comp Insurance | <u>153.36</u> |
| Total Other Personnel Expenses | | <u>12,560.82</u> |
| Total Personnel Expenses | | 55,160.82 |
| Professional Expenses | | |
| Total Professional Expenses | | <u>0.00</u> |
| Marketing/Promotion Expenses | | |
| 7010.00 | 00 Client Meals | <u>47.32</u> |
| Total Marketing/Promo Expenses | | 47.32 |
| General & Administrative Exp. | | |
| 8010.00 | 00 Office Rent | 6,500.00 |
| 8020.00 | 00 Utilities | 98.25 |
| 8030.00 | 00 Parking | 90.00 |
| 8040.00 | 00 Office Supplies | 238.93 |

| Date: 08/26/2024 | | Summary Income Statement | | | | | | | Page: 1 |
|--------------------------------|---------------------|---------------------------|--------|---------|--------|--------|-----------|--|---------|
| | | Jensen, Martin & Anderson | | | | | | | |
| Date Range: | Mar 2024 - Aug 2024 | | | | | | | | |
| Department: | All Departments | | | | | | | | |
| | March | April | May | June | July | August | Mar - Aug | | |
| | Actual | Actual | Actual | Actual | Actual | Actual | Actual | | |
| Total Income | 76,868 | 73,928 | 3,268 | 115,690 | 93,522 | 89,576 | 452,852 | | |
| Expenses | | | | | | | | | |
| Total Salaries | 42,600 | 42,600 | 0 | 85,200 | 42,600 | 44,600 | 257,600 | | |
| Total Other Personnel Expenses | 12,561 | 12,561 | 0 | 25,122 | 12,561 | 12,740 | 75,544 | | |
| Total Personnel Expenses | 55,161 | 55,161 | 0 | 110,322 | 55,161 | 57,340 | 333,144 | | |
| Total Professional Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Total Marketing/Promo Expenses | 0 | 0 | 0 | 0 | 47 | 270 | 317 | | |
| Total General & Admin. Exp. | 8,940 | 9,980 | 8,088 | 10,612 | 11,225 | 9,507 | 58,353 | | |
| Total Expenses | 64,101 | 65,141 | 8,088 | 120,934 | 66,434 | 67,117 | 391,814 | | |
| Net Profit (Loss) | 12,767 | 8,787 | -4,821 | -5,243 | 27,088 | 22,459 | 61,038 | | |

| Date: 08/26/2024 | | Summary Income Statement | | Page: 1 |
|--------------------------------|-----------------|---------------------------|--|---------|
| | | Jensen, Martin & Anderson | | |
| Date Range: | August 2024 | | | |
| Department: | All Departments | | | |
| | August | | | |
| | Actual | | | |
| Total Income | 89,576.01 | | | |
| Expenses | | | | |
| Total Salaries | 44,600.00 | | | |
| Total Other Personnel Expenses | 12,739.82 | | | |
| Total Personnel Expenses | 57,339.82 | | | |
| Total Professional Expenses | 0.00 | | | |
| Total Marketing/Promo Expenses | 270.00 | | | |
| Total General & Admin. Exp. | 9,507.06 | | | |
| Total Expenses | 67,116.88 | | | |
| Net Profit (Loss) | 22,459.13 | | | |

| Date: 08/26/2024 | | Summary Income Statement | | | | | | | | Page: 1 |
|--------------------------------|-----------|---------------------------|-----------|------------|------------|------------|-----------|------------|--|---------|
| Date Range: August 2024 | | Jensen, Martin & Anderson | | | | | | | | |
| Department: All Departments | | August | | | | QTD | | | | |
| | Actual | Budget | Variance | Prior Year | Actual | Budget | Variance | Prior Year | | |
| Total Income | 89,576.00 | 65,700.00 | 23,876.00 | 41,790.25 | 183,097.62 | 131,400.00 | 51,697.62 | 123,920.25 | | |
| Expenses | | | | | | | | | | |
| Total Salaries | 44,600.00 | 42,600.00 | 2,000.00 | 0.00 | 87,200.00 | 85,200.00 | 2,000.00 | 0.00 | | |
| Total Other Personnel Expenses | 12,739.82 | 12,375.00 | 364.82 | 0.00 | 25,300.64 | 24,750.00 | 550.64 | 0.00 | | |
| Total Personnel Expenses | 57,339.82 | 54,975.00 | 2,364.82 | 0.00 | 112,500.64 | 109,950.00 | 2,550.64 | 0.00 | | |
| Total Professional Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Total Marketing/Promo Expenses | 270.00 | 0.00 | 270.00 | 0.00 | 317.32 | 0.00 | 317.32 | 0.00 | | |
| Total General & Admin. Exp. | 9,507.06 | 9,955.00 | -447.94 | 0.00 | 20,732.44 | 19,910.00 | 822.44 | 0.00 | | |
| Total Expenses | 67,116.88 | 64,930.00 | 2,186.88 | 0.00 | 133,550.40 | 129,860.00 | 3,690.40 | 0.00 | | |
| Net Profit (Loss) | 22,459.12 | 770.00 | 21,689.12 | 41,790.25 | 49,547.22 | 1,540.00 | 48,007.22 | 123,920.25 | | |

The columns that appear on the Income Statement are determined by the parameters selected when the Income Statement is run.

Definitions for Income Statement

- Actual** Total amount incurred for the period.
- Actual %** Percentage comparison to Total Income or [Total Expenses + Profit (Loss)]. Income/Expense Account Actual divided by Total Income or [Total Expenses + Profit (Loss)] = Actual %.
- Budget** Amount budgeted for the period.
- Budget %** Budget Percentage. Percentage comparison to budget. Actual divided by Budget = Budget %.
- Variance** Actual minus Budget = Variance.
- MTD** Month-to-Date
- YTD** Year-to-Date.
- QTD** Quarter-to-Date
- Prior Year, Pr Year** Prior year for the same period last year.
- Prior Year %** Percentage comparison to the same period last year. Actual divided by Prior Year = Prior Year Percentage.
- Difference, Diff** Actual minus Prior Year = Difference.
- Yearly Budget, Quarterly Budget** Total budget for entire fiscal year/entire fiscal quarter.

Statement of Cash Flows

Date: 08/26/2024

Statement of Cash Flows

Jensen, Martin & Anderson

Page: 1

Department: All Departments
Aug 1 - Aug 26 2024
Operating Activities

| | |
|---|-----------|
| Net Income | 15,883.12 |
| Adjustments to reconcile Net Income to net cash provided by operations: | |
| Advanced Client Costs | -75.00 |
| Employee Advances | 0.00 |
| Accumulated Furniture & Fixtures Depreciation | -41.33 |
| Accumulated Equipment Depreciation | -6.83 |
| Accumulated Computers Depreciation | -23.12 |
| Accumulated Software Amortization | -18.52 |
| Accumulated Leasehold Improvements Amortization | 0.00 |
| Prepaid Insurance | 0.00 |
| Lease Deposits | 120.00 |
| Credit Card Payable | 0.00 |
| Federal Income Tax Withheld | 120.00 |
| State Income Tax Withheld | 80.00 |
| Employee FICA Withheld | 153.00 |
| Employer FICA Payable | 153.00 |
| FUTA Payable | 16.00 |
| SUTA Payable | 10.00 |
| Workers' Compensation Payable | 8.00 |
| 401(K) Contributions Payable | 6.00 |
| Employee Insurance Payable | 9.00 |
| Sales Tax Payable | 493.20 |
| Unapplied Payments | 6,576.00 |
| Accounts Payable | 2,133.66 |
| Prior Years' Retained Earnings | -2,605.06 |
| Net cash provided by Operating Activities | 22,991.12 |

Investing Activities

| | |
|---|----------|
| Furniture & Fixtures | 2,975.76 |
| Equipment | 491.76 |
| Computers | 1,664.64 |
| Software | 1,300.19 |
| Leasehold Improvements | 33.25 |
| Net cash provided by Investing Activities | 6,616.08 |

Financing Activities

| | |
|---|-----------|
| Bank Loan Payable | -387.74 |
| Line of Credit Payable | -3,465.60 |
| Opening Balance Equity | 0.00 |
| Capital Stock | 0.00 |
| Additional Paid in Capital | 0.00 |
| Dividends | 0.00 |
| Distributions | 0.00 |
| Net cash provided by Financing Activities | -3,853.34 |

| | |
|------------------------------|------------|
| Net cash increase for period | 25,753.86 |
| Cash at beginning of period | 244,425.33 |
| Cash at end of period | 270,179.19 |

Menu
[Reports | Statement of Cash Flows](#)

The report shown above is an example of a Statement of Cash Flows. This financial statement shows how the firm's cash position has changed over a period of time. It shows the amount of cash earned from profit, where you received additional cash, and where your cash was spent. The report shows how much cash was provided or used by the following types of activities:

- **Operating Activities:** Shows how much cash was provided by profit-making activities, such as the sale of goods and services.
- **Investing Activities:** Shows how much cash was invested in assets such as equipment and furniture.
- **Financing Activities:** Shows how much cash was provided by long-term liabilities and equity. These financing activities often include loans and investments by the owner. They also include any reductions in equity due to owner draws.

All Detail Balance Sheet Accounts except for ones marked as a Bank Account and the Retained Earnings account can be configured to display in one of the three designated sections. The Bank Accounts are excluded because the purpose of this report is to calculate the cash amounts based on the other information. The Retained Earnings account is excluded in the three sections because the Net Income (the net change in Retained Earnings) displays at the beginning of the report as a starting point.

Accounts are classified into the three sections in Account Setup (**File | Open | Account Information | Account Setup** button) and can be changed as needed.

The Statement of Cash Flows can be displayed in Account Number order, in Chart of Accounts order (where the user configures the chart of accounts layout) or in Alternate Chart of Accounts order (which allows for a second user-defined order).

Examples of the Owner Equity Portion of the Chart of Accounts for Different Types of Accounting Entities

There are many ways to set up an accounting entity. The following pages show examples of how the owners' equity portion of the chart of accounts can be set up. Also shown are the corresponding Balance Sheets for each sample chart of accounts. These examples are provided to demonstrate the flexibility that GL offers in setting up charts of accounts for different types of accounting entities. Keep in mind that these are only examples and can be modified as required for your firm's needs.

The two examples on page 66 are examples for a partnership and the two examples on page 67 are examples for a corporation.

| Date: 08/26/2024 | | Chart of Accounts | | | | | | | | | | | | | Page: 1 | |
|--------------------------------|----|---------------------------|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|----|---------|--|
| | | Jensen, Martin & Anderson | | | | | | | | | | | | | | |
| Description | AT | Account # | DP | PT | AA | In | DPO | DPC | DUS | SPO | SPC | SUS | IBT | CF | ACC | |
| Partner Equity | L | 300.00 | 0 | H | No | No | Yes | 0 | | Yes | 0 | | No | O | No | |
| | L | 301.00 | 0 | C | No | No | Yes | 0 | | Yes | 0 | | No | O | No | |
| Beginning Capital - Partner #1 | L | 310.01 | 0 | D | No | No | Yes | | | Yes | | | No | O | No | |
| Beginning Capital - Partner #2 | L | 310.02 | 0 | D | No | No | Yes | | | Yes | | | No | O | No | |
| Beginning Capital - Partner #3 | L | 310.03 | 0 | D | No | No | Yes | | | Yes | | | No | O | No | |
| Contributions - Partner #1 | L | 320.01 | 0 | D | No | No | Yes | | | Yes | | | No | O | No | |
| Contributions - Partner #2 | L | 320.02 | 0 | D | No | No | Yes | | | Yes | | | No | O | No | |
| Contributions - Partner #3 | L | 320.03 | 0 | D | No | No | Yes | | | Yes | | | No | O | No | |
| Partner #1 Withdrawals | L | 330.01 | 0 | D | No | No | Yes | | | Yes | | | No | O | No | |
| Partner #2 Withdrawals | L | 330.02 | 0 | D | No | No | Yes | | | Yes | | | No | O | No | |
| Partner #3 Withdrawals | L | 330.03 | 0 | D | No | No | Yes | | | Yes | | | No | O | No | |
| Current Year's Earnings | R | 340.00 | 0 | D | No | No | Yes | | | Yes | | | No | O | No | |
| Total Partner Equity | L | 350.99 | 0 | T | No | No | Yes | 0 | N | Yes | 0 | N | No | O | No | |

Column Heading Codes:

- AT Account Type (Asset, Bank Account, Liability, Credit Card, Retained Earnings, Income, Expense)
- DP Department
- PT Print Type (Detail, Heading, Total, Comment)
- AA Accrual Account
- In Inactive
- DPO Detail Print Option
- DPC Detail Page Control
- DUS Detail Underscore
- SPO Summary Print Option
- SPC Summary Page Control
- SUS Summary Underscore
- IBT Invert Balance Type
- CF Statement of Cash Flows Classification
- ACC Advanced Client Costs Account

Partnership Example

Date: 08/26/2024

Chart of Accounts
Jensen, Martin & Anderson

Page: 1

| Description | AT | Account # | DP | PT | AA | In | DPO | DPC | DUS | SPO | SPC | SUS | IBT | CF | ACC |
|----------------------------|----|-----------|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|----|-----|
| Partner Equity | L | 300.00 | 0 | H | No | No | Yes | 0 | | Yes | 0 | No | No | O | No |
| Partner Accounts | L | 310.00 | 0 | H | No | No | Yes | 0 | | Yes | 0 | No | No | O | No |
| Partner 1: | L | 320.00 | 1 | H | No | No | Yes | 0 | | Yes | 0 | No | No | O | No |
| Partner 1 Available Income | L | 320.01 | 1 | D | No | No | Yes | | | Yes | | No | No | O | No |
| Partner 1 Less YTD Draws | L | 320.02 | 1 | D | No | No | Yes | | | Yes | | No | No | O | No |
| Partner 1 Total: | L | 320.99 | 1 | T | No | No | Yes | 0 | N | Yes | 0 | N | No | O | No |
| Partner 2: | L | 330.00 | 2 | H | No | No | Yes | 0 | | Yes | 0 | No | No | O | No |
| Partner 2 Available Income | L | 330.01 | 2 | D | No | No | Yes | | | Yes | | No | No | O | No |
| Partner 2 Less YTD Draws | L | 330.02 | 2 | D | No | No | Yes | | | Yes | | No | No | O | No |
| Partner 2 Total: | L | 330.99 | 2 | T | No | No | Yes | 0 | N | Yes | 0 | N | No | O | No |
| Partner 3: | L | 340.00 | 3 | H | No | No | Yes | 0 | | Yes | 0 | No | No | O | No |
| Partner 3 Required Capital | L | 340.01 | 3 | D | No | No | Yes | | | Yes | | No | No | O | No |
| Partner 3 Available Income | L | 340.02 | 3 | D | No | No | Yes | | | Yes | | No | No | O | No |
| Partner 3 Less YTD Draws | L | 340.03 | 3 | D | No | No | Yes | | | Yes | | No | No | O | No |
| Partner 3 Total: | L | 340.99 | 3 | T | No | No | Yes | 0 | N | Yes | 0 | N | No | O | No |
| Total Partner Accounts | L | 350.99 | 0 | T | No | No | Yes | 0 | N | Yes | 0 | N | No | O | No |
| Retained Earnings | R | 360.00 | 0 | D | No | No | Yes | | | Yes | | No | No | O | No |
| Total Partner Equity | L | 360.99 | 0 | T | No | No | Yes | 0 | N | Yes | 0 | N | No | O | No |

Column Heading Codes:

- AT Account Type (Asset, Bank Account, Liability, Credit Card, Retained Earnings, Income, Expense)
- DP Department
- PT Print Type (Detail, Heading, Total, Comment)
- AA Accrual Account
- In Inactive
- DPO Detail Print Option
- DPC Detail Page Control
- DUS Detail Underscore
- SPO Summary Print Option
- SPC Summary Page Control
- SUS Summary Underscore
- IBT Invert Balance Type
- CF Statement of Cash Flows Classification
- ACC Advanced Client Costs Account

Partnership Example

Date: 08/26/2024

Chart of Accounts
Jensen, Martin & Anderson

Page: 1

| Description | AT | Account # | DP | PT | AA | In | DPO | DPC | DUS | SPO | SPC | SUS | IBT | CF | ACC |
|-------------------------------------|----|-----------|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|----|-----|
| Stockholders Equity | L | 300.00 | 0 | H | No | No | Yes | 0 | | Yes | 0 | No | No | O | No |
| Retained Earnings | L | 305.00 | 0 | C | No | No | Yes | 0 | | Yes | 0 | No | No | O | No |
| Retained Earnings | R | 315.00 | 0 | D | No | No | Yes | | | Yes | | No | No | O | No |
| Total Retained Earnings | L | 320.99 | 0 | T | No | No | Yes | 0 | N | Yes | 0 | N | No | O | No |
| Stockholders Capital Accounts | L | 335.00 | 0 | H | No | No | Yes | 0 | | Yes | 0 | No | No | O | No |
| Capital - Stockholder #1 | L | 340.01 | 0 | D | No | No | Yes | | | Yes | | No | No | O | No |
| Capital - Stockholder #2 | L | 340.02 | 0 | D | No | No | Yes | | | Yes | | No | No | O | No |
| Capital - Stockholder #3 | L | 340.03 | 0 | D | No | No | Yes | | | Yes | | No | No | O | No |
| Total Stockholders Capital Accounts | L | 350.99 | 0 | T | No | No | Yes | 0 | N | Yes | 0 | N | No | O | No |
| Total Stockholders Equity | L | 355.99 | 0 | T | No | No | Yes | 0 | N | Yes | 0 | N | No | O | No |

Column Heading Codes:

- AT Account Type (Asset, Bank Account, Liability, Credit Card, Retained Earnings, Income, Expense)
- DP Department
- PT Print Type (Detail, Heading, Total, Comment)
- AA Accrual Account
- In Inactive
- DPO Detail Print Option
- DPC Detail Page Control
- DUS Detail Underscore
- SPO Summary Print Option
- SPC Summary Page Control
- SUS Summary Underscore
- IBT Invert Balance Type
- CF Statement of Cash Flows Classification
- ACC Advanced Client Costs Account

Corporation Example

| Date: 08/26/2024 | Chart of Accounts Jensen, Martin & Anderson | | | | | | | | | | | | | Page: 1 | |
|----------------------------|--|-----------|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|---------|-----|
| Description | AT | Account # | DP | PT | AA | In | DPO | DPC | DUS | SPO | SPC | SUS | IBT | CF | ACC |
| Shareholder Equity | L | 300.00 | 0 | H | No | No | Yes | 0 | | Yes | 0 | No | O | No | |
| Common Stock | L | 305.00 | 0 | C | No | No | Yes | 0 | | Yes | 0 | No | O | No | |
| Additional Paid in Capital | L | 310.00 | 0 | D | No | No | Yes | | | Yes | | No | O | No | |
| Retained Earnings | L | 320.00 | 0 | D | No | No | Yes | | | Yes | | No | O | No | |
| Shareholder Distributions | R | 330.00 | 0 | D | No | No | Yes | | | Yes | | No | O | No | |
| Shareholder Distributions | L | 340.00 | 0 | D | No | No | Yes | | | Yes | | No | O | No | |
| Total Shareholder Equity | L | 355.99 | 0 | T | No | No | Yes | 0 | N | Yes | 0 | N | No | O | No |
| Column Heading Codes: | | | | | | | | | | | | | | | |
| AT | Account Type (Asset, Bank Account, Liability, Credit Card, Retained Earnings, Income, Expense) | | | | | | | | | | | | | | |
| DP | Department | | | | | | | | | | | | | | |
| PT | Print Type (Detail, Heading, Total, Comment) | | | | | | | | | | | | | | |
| AA | Accrual Account | | | | | | | | | | | | | | |
| In | Inactive | | | | | | | | | | | | | | |
| DPO | Detail Print Option | | | | | | | | | | | | | | |
| DPC | Detail Page Control | | | | | | | | | | | | | | |
| DUS | Detail Underscore | | | | | | | | | | | | | | |
| SPO | Summary Print Option | | | | | | | | | | | | | | |
| SPC | Summary Page Control | | | | | | | | | | | | | | |
| SUS | Summary Underscore | | | | | | | | | | | | | | |
| IBT | Invert Balance Type | | | | | | | | | | | | | | |
| CF | Statement of Cash Flows Classification | | | | | | | | | | | | | | |
| ACC | Advanced Client Costs Account | | | | | | | | | | | | | | |

Corporation Example

Departmentalized Client: Examples of Balance Sheets, Income Statements, and a Chart of Accounts

The following sample reports include Balance Sheets, Income Statements and a Chart of Accounts for a client who has been set up with two departments. The two departments for this client are Lincoln, NE and Des Moines, IA as portrayed in the Department List shown below. Three Balance Sheets are shown and three Income Statements are shown—a separate Balance Sheet and Income Statement for Department #1 (Lincoln), a separate Balance Sheet and Income Statement for Department #2 (Des Moines) and a combined Balance Sheet and Income Statement for both departments.

| Date: 08/26/2024 | Department List Departmentalized Client | | Page: 1 |
|------------------|---|--|---------|
| Department | Description | | |
| 1 | Lincoln, NE Branch | | |
| 2 | Des Moines, IA Branch | | |

Chart of Accounts in Account Number Order
Departmentalized Client

| Description | AT | Account # | DP | PT | AA | In | DPO | DPC | DUS | SPO | SPC | SUS | IBT | CF | ACC |
|------------------------------------|----|-----------|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|----|-----|
| Assets | A | 1 | 0 | H | No | No | Yes | 1 | | Yes | 1 | No | O | No | |
| Current Assets | A | 90 | 0 | H | No | No | Yes | 1 | | Yes | 1 | No | O | No | |
| Cash | A | 100 | 0 | H | No | No | Yes | 1 | | Yes | 1 | No | O | No | |
| Cash - Checking FNB | B | 110 | 1 | D | No | No | Yes | | | Yes | | No | O | No | |
| Cash - Checking ISB - IA | B | 112 | 2 | D | No | No | Yes | | | Yes | | No | O | No | |
| Cash - Money Market - NE | B | 115 | 1 | D | No | No | Yes | | | Yes | | No | O | No | |
| Cash - Money Market - IA | B | 117 | 2 | D | No | No | Yes | | | Yes | | No | O | No | |
| Employee Advances - NE | A | 120 | 1 | D | No | No | Yes | | | Yes | | No | O | No | |
| Employee Advances - IA | A | 121 | 2 | D | No | No | Yes | | | Yes | | No | O | No | |
| Total Cash | A | 160 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | O | No |
| Total Current Assets | A | 195 | 0 | T | No | No | Yes | 2 | S | Yes | 2 | S | No | O | No |
| Net Fixed Assets | A | 199 | 0 | H | No | No | Yes | 0 | | Yes | 0 | No | O | No | |
| Fixed Assets | A | 200 | 0 | H | No | No | Yes | 0 | | Yes | 0 | No | I | No | |
| Furniture and Fixtures - NE | A | 210 | 1 | D | No | No | Yes | | | Yes | | No | I | No | |
| Furniture and Fixtures - IA | A | 215 | 2 | D | No | No | Yes | | | Yes | | No | I | No | |
| Vehicles - NE | A | 220 | 1 | D | No | No | Yes | | | Yes | | No | I | No | |
| Vehicles - IA | A | 221 | 2 | D | No | No | Yes | | | Yes | | No | I | No | |
| Less: | A | 229 | 0 | C | No | No | Yes | 0 | | Yes | 0 | No | O | No | |
| Accumulated Depreciation | A | 230 | 0 | H | No | No | Yes | 0 | | Yes | 0 | No | O | No | |
| Total Fixed Assets | A | 245 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | I | No |
| Other Assets | A | 249 | 0 | H | No | No | Yes | 0 | | Yes | 0 | No | I | No | |
| Security Deposits - NE | A | 250 | 1 | D | No | No | Yes | | | Yes | | No | I | No | |
| Security Deposits - IA | A | 255 | 2 | D | No | No | Yes | | | Yes | | No | I | No | |
| Accum. Deprec. (F&F) - NE | A | 260 | 1 | D | No | No | Yes | | | Yes | | No | O | No | |
| Accum. Deprec. (F&F) - IA | A | 261 | 2 | D | No | No | Yes | | | Yes | | No | O | No | |
| Accum. Deprec. (Vehicles) - NE | A | 270 | 1 | D | No | No | Yes | | | Yes | | No | O | No | |
| Accum. Deprec. (Vehicles) - IA | A | 271 | 2 | D | No | No | Yes | | | Yes | | No | O | No | |
| Total Accumulated Depreciation | A | 275 | 0 | T | No | No | Yes | 1 | N | Yes | 1 | N | No | O | No |
| Net Fixed Assets | A | 279 | 0 | T | No | No | Yes | 2 | S | Yes | 2 | S | No | O | No |
| Total Other Assets | A | 289 | 0 | T | No | No | Yes | 0 | N | Yes | 0 | N | No | I | No |
| Total Assets | A | 390 | 0 | T | No | No | Yes | 2 | D | Yes | 2 | D | No | O | No |
| Liabilities and Owner Equity | L | 400 | 0 | H | No | No | Yes | 0 | | Yes | 0 | No | F | No | |
| Liabilities | L | 405 | 0 | H | No | No | Yes | 0 | | Yes | 0 | No | F | No | |
| Current Liabilities | L | 420 | 0 | H | No | No | Yes | 0 | | Yes | 0 | No | F | No | |
| Accounts Payable - NE | L | 430 | 1 | D | No | No | Yes | | | Yes | | No | F | No | |
| Accounts Payable - IA | L | 431 | 2 | D | No | No | Yes | | | Yes | | No | F | No | |
| 401k Payable - NE | L | 470 | 1 | D | No | No | Yes | | | Yes | | No | F | No | |
| 401k Payable - IA | L | 471 | 2 | D | No | No | Yes | | | Yes | | No | F | No | |
| Health Insurance Withheld - NE | L | 480 | 1 | D | No | No | Yes | | | Yes | | No | F | No | |
| Health Insurance Withheld - IA | L | 481 | 2 | D | No | No | Yes | | | Yes | | No | F | No | |
| Taxes Payable | L | 500 | 0 | H | No | No | Yes | 0 | | Yes | 0 | No | F | No | |
| Sales Tax Collected - NE | L | 510 | 1 | D | No | No | Yes | | | Yes | | No | F | No | |
| Sales Tax Collected - IA | L | 511 | 2 | D | No | No | Yes | | | Yes | | No | F | No | |
| Federal Tax Withheld - NE | L | 520 | 1 | D | No | No | Yes | | | Yes | | No | F | No | |
| Federal Tax Withheld - IA | L | 521 | 2 | D | No | No | Yes | | | Yes | | No | F | No | |
| Total Taxes Payable | L | 570 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | F | No |
| Total Current Liabilities | L | 575 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | F | No |
| Total Liabilities | L | 699 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | F | No |
| Owners Equity | L | 700 | 0 | H | No | No | Yes | 1 | | Yes | 1 | No | F | No | |
| Partner's Capital and Draw Accts. | L | 710 | 0 | H | No | No | Yes | 2 | | Yes | 2 | No | F | No | |
| JJJ Capital Acct. | L | 711 | 1 | D | No | No | Yes | | | Yes | | No | F | No | |
| JJJ Draw Acct. | L | 712 | 1 | D | No | No | Yes | | | Yes | | No | F | No | |
| RWJ Capital Acct. | L | 720 | 1 | D | No | No | Yes | | | Yes | | No | F | No | |
| RWJ Draw Acct. | L | 721 | 1 | D | No | No | Yes | | | Yes | | No | F | No | |
| LHP Capital Acct. | L | 722 | 2 | D | No | No | Yes | | | Yes | | No | F | No | |
| LHP Draw Acct. | L | 723 | 2 | D | No | No | Yes | | | Yes | | No | F | No | |
| STB Capital Acct. | L | 724 | 2 | D | No | No | Yes | | | Yes | | No | F | No | |
| STB Draw Acct. | L | 725 | 2 | D | No | No | Yes | | | Yes | | No | F | No | |
| Total Partner's Equity | L | 765 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | F | No |
| Retained Earnings | L | 770 | 0 | H | No | No | Yes | 2 | | Yes | 2 | No | O | No | |
| Current Year Retained Earnings | R | 780 | 0 | D | No | No | Yes | | | No | | No | O | No | |
| Prior Year Retained Earnings | L | 781 | 1 | D | No | No | Yes | | | Yes | | No | O | No | |
| Total Retained Earnings | L | 785 | 0 | T | No | No | Yes | 0 | S | Yes | 0 | S | No | O | No |
| Total Owners Equity | L | 790 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | F | No |
| Total Liabilities and Owner Equity | L | 795 | 0 | T | No | No | Yes | 1 | D | Yes | 1 | D | No | F | No |
| (Profit/Loss) | I | 800 | 0 | H | No | No | Yes | 0 | | Yes | 0 | No | O | No | |
| Income | I | 810 | 0 | H | No | No | Yes | 0 | | Yes | 0 | No | O | No | |
| | I | 815 | 0 | C | No | No | Yes | 0 | | Yes | 0 | No | O | No | |
| Fee Income - NE | I | 820 | 1 | D | No | No | Yes | | | Yes | | No | O | No | |
| Fee Income - IA | I | 821 | 2 | D | No | No | Yes | | | Yes | | No | O | No | |
| Costs Advanced Income - NE | I | 830 | 1 | D | No | No | Yes | | | Yes | | No | O | No | |
| Costs Advanced Income - IA | I | 831 | 2 | D | No | No | Yes | | | Yes | | No | O | No | |
| Interest Income - NE | I | 840 | 1 | D | No | No | Yes | | | Yes | | No | O | No | |
| Interest Income - IA | I | 841 | 2 | D | No | No | Yes | | | Yes | | No | O | No | |
| Misc Income - NE | I | 850 | 1 | D | No | No | Yes | | | Yes | | No | O | No | |
| Misc Income - IA | I | 851 | 2 | D | No | No | Yes | | | Yes | | No | O | No | |
| Total Income | I | 860 | 0 | T | No | No | Yes | 2 | S | Yes | 2 | S | No | O | No |
| Expenses | E | 900 | 0 | H | No | No | Yes | 0 | | Yes | 0 | No | O | No | |

Chart of Accounts in Account Number Order
Departmentalized Client

| Description | AT | Account # | DP | PT | AA | In | DPO | DPC | DUS | SPO | SPC | SUS | IBT | CF | ACC |
|-------------------------------|----|-----------|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|----|-----|
| Payroll and Related Costs | E | 910 | 0 | H | No | No | Yes | 0 | | Yes | 0 | No | No | | No |
| Professional Salaries - NE | E | 920 | 1 | D | No | No | Yes | | | Yes | | No | No | | No |
| Professional Salaries - IA | E | 921 | 2 | D | No | No | Yes | | | Yes | | No | No | | No |
| Other Salaries - NE | E | 930 | 1 | D | No | No | Yes | | | Yes | | No | No | | No |
| Other Salaries - IA | E | 931 | 2 | D | No | No | Yes | | | Yes | | No | No | | No |
| Payroll Taxes - NE | E | 940 | 1 | D | No | No | Yes | | | Yes | | No | No | | No |
| Payroll Taxes - IA | E | 941 | 2 | D | No | No | Yes | | | Yes | | No | No | | No |
| Total Payroll and Costs | E | 960 | 0 | T | No | No | Yes | 2 | N | Yes | 2 | N | No | | No |
| Other Taxes - NE | E | 970 | 1 | D | No | No | Yes | | | Yes | | No | No | | No |
| Other Taxes - IA | E | 971 | 2 | D | No | No | Yes | | | Yes | | No | No | | No |
| Advanced Client Costs - NE | E | 980 | 1 | D | No | No | Yes | | | Yes | | No | No | | No |
| Advanced Client Costs - IA | E | 981 | 2 | D | No | No | Yes | | | Yes | | No | No | | No |
| Group Health Insurance - NE | E | 990 | 1 | D | No | No | Yes | | | Yes | | No | No | | No |
| Group Health Insurance - IA | E | 991 | 2 | D | No | No | Yes | | | Yes | | No | No | | No |
| Liability Insurance - NE | E | 1000 | 1 | D | No | No | Yes | | | Yes | | No | No | | No |
| Liability Insurance - IA | E | 1001 | 2 | D | No | No | Yes | | | Yes | | No | No | | No |
| Utilities - NE | E | 1050 | 1 | D | No | No | Yes | | | Yes | | No | No | | No |
| Utilities - IA | E | 1051 | 2 | D | No | No | Yes | | | Yes | | No | No | | No |
| Telephone Costs - NE | E | 1060 | 1 | D | No | No | Yes | | | Yes | | No | No | | No |
| Telephone Costs - IA | E | 1061 | 2 | D | No | No | Yes | | | Yes | | No | No | | No |
| Education and Seminars - NE | E | 1140 | 1 | D | No | No | Yes | | | Yes | | No | No | | No |
| Education and Seminars - IA | E | 1141 | 2 | D | No | No | Yes | | | Yes | | No | No | | No |
| Contributions and Gifts - NE | E | 1190 | 1 | D | No | No | Yes | | | Yes | | No | No | | No |
| Contributions and Gifts - IA | E | 1191 | 2 | D | No | No | Yes | | | Yes | | No | No | | No |
| Travel and Entertainment - NE | E | 1200 | 1 | D | No | No | Yes | | | Yes | | No | No | | No |
| Travel and Entertainment - IA | E | 1201 | 2 | D | No | No | Yes | | | Yes | | No | No | | No |
| Total Expenses | E | 1290 | 0 | T | No | No | Yes | 1 | S | Yes | 1 | S | No | | No |
| Profit (Loss) | I | 1300 | 0 | T | No | No | Yes | 0 | D | Yes | 0 | D | No | | No |

Column Heading Codes:

- AT Account Type (Asset, Bank Account, Liability, Credit Card, Retained Earnings, Income, Expense)
- DP Department
- PT Print Type (Detail, Heading, Total, Comment)
- AA Accrual Account
- In Inactive
- DPO Detail Print Option
- DPC Detail Page Control
- DUS Detail Underscore
- SPO Summary Print Option
- SPC Summary Page Control
- SUS Summary Underscore
- IBT Invert Balance Type
- CF Statement of Cash Flows Classification
- ACC Advanced Client Costs Account

Date: 08/26/2024

Detail Balance Sheet
Departmentalized Client

Page: 1

Reporting Period: July 2024
Department: 1

| Description | July Balance |
|--------------------------------|------------------|
| Assets | |
| Current Assets | |
| Cash | |
| Cash - Checking FNB | 8,217.64 |
| Cash - Money Market NE | 10,052.32 |
| Total Cash | 18,269.96 |
| Employee Advances - NE | 13,276.50 |
| Total Current Assets | 31,546.46 |
| Fixed Assets | |
| Furniture and Fixtures - NE | 13,000.00 |
| Vehicles - NE | 40,000.00 |
| Total Fixed Assets | 53,000.00 |
| Less: | |
| Accum. Deprec. (F&F) - NE | -3,762.37 |
| Accum. Deprec. (Vehicles) - NE | -14,622.50 |
| Total Accumulated Depreciation | -18,384.87 |
| Net Fixed Assets | 34,615.13 |
| Other Assets | |
| Security Deposits - NE | 20,000.00 |
| Total Other Assets | 20,000.00 |
| TOTAL ASSETS | 86,161.59 |
| Liabilities and Owner Equity | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable - NE | 4,439.91 |
| 401k Payable - NE | 22,347.23 |
| Taxes Payable | |
| Sales Tax Collected - NE | 2,087.94 |
| Federal Tax Withheld - NE | 3,184.67 |
| Total Taxes Payable | 5,272.61 |
| Total Current Liabilities | 32,059.75 |
| Total Liabilities | 32,059.75 |

Date: 08/26/2024

Detail Balance Sheet
Departmentalized Client

Page: 2

Reporting Period: July 2024
Department: 1

| Description | July Balance |
|------------------------------------|-------------------------|
| Owners Equity | |
| Partner's Capital and Draw Accts. | |
| JJJ Capital Acct. | 23,175.50 |
| JJJ Draw Acct. | -10,000.00 |
| RWJ Capital Acct. | 18,674.00 |
| RWJ Draw Acct. | -5,321.19 |
| Total Partner's Equity | <u>26,528.31</u> |
| Retained Earnings | |
| Retained Earnings | 11,721.41 |
| Prior Year Retained Earnings | 15,852.12 |
| Total Retained Earnings | <u>27,573.53</u> |
| Total Owners Equity | 54,101.84 |
| Total Liabilities and Owner Equity | <u><u>86,161.59</u></u> |

This page contains a detail Balance Sheet for Department #1.

Date: 08/26/2024

Detail Balance Sheet
 Departmentalized Client

Page: 1

Reporting Period: July 2024
Department: 2

| Description | July Balance |
|--------------------------------|------------------|
| Assets | |
| Current Assets | |
| Cash | |
| Cash - Checking ISB - IA | 7,825.37 |
| Cash - Money Market IA | 13,587.18 |
| Total Cash | 21,412.55 |
| Employee Advances - IA | 125.50 |
| Total Current Assets | 21,538.05 |
| Fixed Assets | |
| Furniture and Fixtures - IA | 7,000.00 |
| Vehicles - IA | 40,000.00 |
| Total Fixed Assets | 47,000.00 |
| Less: | |
| Accum. Deprec. (F&F) - IA | -2,518.14 |
| Accum. Deprec. (Vehicles) - IA | -23,514.00 |
| Total Accumulated Depreciation | -26,032.14 |
| Net Fixed Assets | 20,967.86 |
| Other Assets | |
| Security Deposits - IA | 18,000.00 |
| Total Other Assets | 18,000.00 |
| TOTAL ASSETS | 60,505.91 |
| Liabilities and Owner Equity | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable - IA | 3,275.46 |
| 401k Payable - IA | 14,758.18 |
| Taxes Payable | |
| Sales Tax Collected - IA | 1,076.38 |
| Federal Tax Withheld - IA | 1,371.42 |
| Total Taxes Payable | 2,447.80 |
| Total Current Liabilities | 20,481.44 |
| Total Liabilities | 20,481.44 |

Date: 08/26/2024

Detail Balance Sheet
Departmentalized Client

Page: 2

Reporting Period: July 2024
Department: 2

| Description | July Balance |
|------------------------------------|-------------------------|
| Owners Equity | |
| Partner's Capital and Draw Accts. | |
| LHP Capital Acct. | 32,514.00 |
| LHP Draw Acct. | -12,752.50 |
| STB Capital Acct. | 20,400.00 |
| STB Draw Acct. | -9,455.50 |
| Total Partner's Equity | <u>30,706.00</u> |
| Retained Earnings | |
| Retained Earnings | 9,318.47 |
| Total Retained Earnings | <u>9,318.47</u> |
| Total Owners Equity | 40,024.47 |
| Total Liabilities and Owner Equity | <u><u>60,505.91</u></u> |

This page contains a detail Balance Sheet for Department #2.

Date: 08/26/2024

Detail Balance Sheet
 Departmentalized Client

Page: 1

Reporting Period: July 2024
Department: All Departments

| Description | July Balance |
|--------------------------------|--------------------------|
| Assets | |
| Current Assets | |
| Cash | |
| Cash - Checking FNB | 8,217.64 |
| Cash - Checking ISB - IA | 7,825.37 |
| Cash - Money Market NE | 10,052.32 |
| Cash - Money Market IA | 13,587.18 |
| Total Cash | 39,682.51 |
| Employee Advances - NE | 13,276.50 |
| Employee Advances - IA | 125.50 |
| Total Current Assets | 53,084.01 |
| Fixed Assets | |
| Furniture and Fixtures - NE | 13,000.00 |
| Furniture and Fixtures - IA | 7,000.00 |
| Vehicles - NE | 40,000.00 |
| Vehicles - IA | 40,000.00 |
| Total Fixed Assets | 100,000.00 |
| Less: | |
| Accum. Deprec. (F&F) - NE | -3,762.37 |
| Accum. Deprec. (F&F) - IA | -2,518.14 |
| Accum. Deprec. (Vehicles) - NE | -14,622.50 |
| Accum. Deprec. (Vehicles) - IA | -23,514.00 |
| Total Accumulated Depreciation | -44,417.01 |
| Net Fixed Assets | 55,582.99 |
| Other Assets | |
| Security Deposits - NE | 20,000.00 |
| Security Deposits - IA | 18,000.00 |
| Total Other Assets | 38,000.00 |
| TOTAL ASSETS | <u>146,667.50</u> |
| Liabilities and Owner Equity | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable - NE | 4,439.91 |
| Accounts Payable - IA | 3,275.46 |
| 401k Payable - NE | 22,347.23 |

Date: 08/26/2024

Detail Balance Sheet
Departmentalized Client

Page: 2

Reporting Period: July 2024
Department: All Departments

| Description | July Balance |
|------------------------------------|-----------------|
| 401k Payable - IA | 14,758.18 |
| Taxes Payable | |
| Sales Tax Collected - NE | 2,087.94 |
| Sales Tax Collected - IA | 1,076.38 |
| Federal Tax Withheld - NE | 3,184.67 |
| Federal Tax Withheld - IA | 1,371.42 |
| Total Taxes Payable | 7,720.41 |
| Total Current Liabilities | 52,541.19 |
| Total Liabilities | 52,541.19 |
| Owners Equity | |
| Partner's Capital and Draw Accts. | |
| JJJ Capital Acct. | 23,175.50 |
| JJJ Draw Acct. | -10,000.00 |
| RWJ Capital Acct. | 18,674.00 |
| RWJ Draw Acct. | -5,321.19 |
| LHP Capital Acct. | 32,514.00 |
| LHP Draw Acct. | -12,752.50 |
| STB Capital Acct. | 20,400.00 |
| STB Draw Acct. | -9,455.50 |
| Total Partner's Equity | 57,234.31 |
| Retained Earnings | |
| Retained Earnings | 21,039.88 |
| Prior Year Retained Earnings | 15,852.12 |
| Total Retained Earnings | 36,892.00 |
| Total Owners Equity | 94,126.31 |
| Total Liabilities and Owner Equity | 146,667.50 |

This page contains a combined detail Balance Sheet for Departments #1 and #2.

Detail Income Statement
 Departmentalized Client

Date Range: July 2024
Department: 1

| | <u>July</u> |
|----------------------------|-------------------------|
| | <u>Actual</u> |
| Income | |
| Fee Income - NE | 86,417.09 |
| Costs Advanced Income - NE | 5,415.35 |
| Misc Income - NE | <u>4,618.91</u> |
| Total Income | 96,451.35 |
| | |
| Expenses | |
| Payroll and Related Costs | |
| Professional Salaries - NE | 35,000.00 |
| Payroll Taxes - NE | <u>4,245.50</u> |
| Total Payroll and Costs | 79,245.50 |
| | |
| Liability Insurance - NE | 2,450.00 |
| Utilities - NE | <u>300.00</u> |
| Total Expenses | 41,995.50 |
| | |
| Net Profit (Loss) | <u><u>54,155.85</u></u> |

Detail Income Statement for Department #1.

Detail Income Statement
Departmentalized Client

Date Range: July 2024
Department: 2

| | <u>July</u> |
|----------------------------|-------------------------|
| | <u>Actual</u> |
| Income | |
| Fee Income - IA | 74,822.19 |
| Costs Advanced Income - IA | 7,604.83 |
| Misc Income - IA | <u>2,522.37</u> |
| Total Income | 84,949.39 |
| | |
| Expenses | |
| Payroll and Related Costs | |
| Professional Salaries - IA | 35,000.00 |
| Payroll Taxes - IA | <u>5,000.00</u> |
| Total Payroll and Costs | 40,000.00 |
| | |
| Liability Insurance - IA | 1,800.00 |
| Utilities - IA | <u>275.00</u> |
| Total Expenses | 42,075.00 |
| | |
| Net Profit (Loss) | <u><u>42,874.39</u></u> |

Detail Income Statement for Department #2.

Date: 08/26/2024

Detail Income Statement
Departmentalized Client

Page: 1

Reporting Period: July 2024
Department: 1 To 99

- Jul -

Actual

| | |
|------------------------------|-------------------------|
| Income | |
| Fee Income - NE | 86,417.09 |
| Fee Income - IA | 74,822.19 |
| Costs Advanced Income - NE | 5,415.35 |
| Costs Advanced Income - IA | 7,604.83 |
| Misc Income - NE | 4,618.91 |
| Misc Income - IA | <u>2,522.37</u> |
| Total Income | 181,400.74 |
| Expenses | |
| Payroll and Related Costs | |
| Professional Salaries - NE | 35,000.00 |
| Professional Salaries - IA | 35,000.00 |
| Other Salaries - IA | 5,000.00 |
| Payroll Taxes - NE | 4,245.50 |
| Total Payroll and Costs | 79,245.50 |
| Liability Insurance - NE | 2,450.00 |
| Liability Insurance - IA | 1,800.00 |
| Utilities - NE | 300.00 |
| Utilities - IA | 275.00 |
| Telephone Costs - IA | 376.11 |
| Contributions and Gifts - NE | 300.00 |
| Contributions and Gifts - IA | <u>279.84</u> |
| Total Expenses | 85,026.45 |
| Profit (Loss) | <u><u>96,374.29</u></u> |

This page contains a combined detail Income Statement for Departments #1 and #2.