

General Ledger Report Pack











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Purposes & Benefits of GLS Reports

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

	PURPOSES & BENEF	ITS OF GLS REPORTS	
Report	Purpose	Benefit	When to Run
Account Information Reports	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.
Advanced Client Costs Report	Compares cost advances in Tabs3 Billing, checks and invoices in Tabs3 Accounts Payable (APS), and Advanced Client Costs account balances.	Helps ensure there are no discrepancies in cost advances between Tabs3, APS, and GLS.	Monthly or as needed.
Balance Sheet	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.
Budget Report	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.
Bank Account Balance Report	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.
Deposit Summary	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.
General Ledger	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 & BENEF	ITS OF GLS REPORTS	
Report	Purpose	Benefit	When to Run
Income Statement	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.
Journal Entry List	The Journal Entry list is used to see all transactions that can be accessed using the Journal Entry program.	expenses. Optionally include each month in this year, comparison figures for last quarter or last year and percentages. Provides the ability to print all records in a single record or batch. Allows data entry operators to check their work after each data entry session. Usually after each data entry session. GLS can be configured to not allow deletion of the verification lists unless they have been printed. 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. Allows you to quickly and easily locate issues that	
Journal Entry Verification List	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.	check their work after each	configured to not allow deletion of the verification lists unless they have been
Journal Report	Provides a list of journal entries for specified accounts, dates, check numbers, journals, departments, and sources in a variety of sort orders.	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	As needed.
Reconciliation Discrepancy Report	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.		As needed.
Reconciliation Report	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 & BENEF	ITS OF GLS REPORTS	
Report	Purpose	Benefit	When to Run
Statement of Cash Flows	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



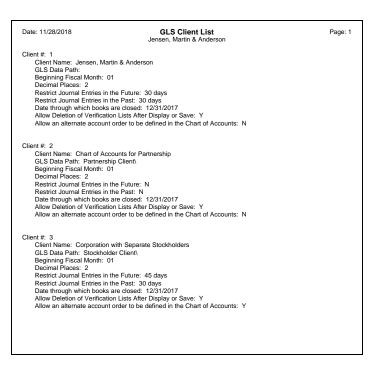
The software can be configured to include an optional footer on the reports. The footer includes the day of the week, date, and time the report is printed. You can optionally include a horizontal ruling line and the initials of the User ID who prints the report.

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 11/26/2018 9:51 am

GLS Client List



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 GLS Client. Each GLS client is used to maintain a set of books for an accounting entity. Up to 999 GLS clients can be defined in GLS.

Journal Name List & Department List

Date: 11/2	28/2018	Journal Name List Jensen, Martin & Anderson	Page: 1
Journal	Name		
1	General		
2	Receipts		
3	Disbursements		
4	Payroll		

ate: 11/28/201	Department List Jensen, Martin & Ander	t Page
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: 11/28/2018	Journ	al Entry List I Jensen, Martin	y Batch Numb & Anderson	per		Page: 1
Batch #: 693						
Account #/Name	Trans #	Date	Debit	Credit	Description	
1110.00 - Operating Account	156	11/30/2018		1,000.00	Payment on Bank Loan	
8170.00 - Interest Expense	156	11/30/2018	612.26		Interest Expense on Bank Loan	
2510.00 - Bank Loan Payable	156	11/30/2018	387.74		Principal Payment	
1110.00 - Operating Account	155	11/25/2018		110.00	Equipment Lease	
8060.00 - Office Equipment Lease	155	11/25/2018	110.00		Equipment Lease	
1110.00 - Operating Account	154	11/25/2018		152.36	ABC Office Supplies	
8040.00 - Office Supplies	154	11/25/2018	152.36		ABC Office Supplies	
8100.00 - Internet/Online Charges	154	11/25/2018	95.00		Eastern Nebraska Cable Company	
1110.00 - Operating Account	154	11/25/2018		95.00	Eastern Nebraska Cable Company	
1110.00 - Operating Account	154	11/25/2018		756.55	Lincoln Telephone Company	
8090.00 - Telephone	154	11/25/2018	756.55		Lincoln Telephone Company	
1110.00 - Operating Account	153	11/29/2018		270.00	Business Cards - KIM, JIM, JAN	
7050.00 - Publicity (Ads, Brochures)	153	11/29/2018	270.00		Business Cards - KIM, JIM, JAN	
8020.00 - Utilities	152	11/25/2018	150.00		Lincoln Water & Waste	
1110.00 - Operating Account	152	11/25/2018		150.00	Lincoln Water & Waste	
1110.00 - Operating Account	151	11/24/2018		600.00	Equipment Lease	
8060.00 - Office Equipment Lease	151	11/24/2018	600.00		Equipment Lease	
1110.00 - Operating Account	148	11/22/2018		125.89	Lincoln Electric Systems	
8020.00 - Utilities	148	11/22/2018	125.89		Lincoln Electric Systems	
1110.00 - Operating Account	148	11/22/2018		250.00	Postage	
8120.00 - Postage	148	11/22/2018	250.00		Postage	
1110.00 - Operating Account	144	11/17/2018	3,000.00		Rent Received - Sublease	
4900.00 - Miscellaneous Income	144	11/17/2018		3,000.00	Rent Received - Sublease	
8010.00 - Office Rent	144	11/17/2018	6,500.00		D & B Real Estate - Monthly Rent	
1110.00 - Operating Account	144	11/17/2018		6,500.00	D & B Real Estate - Monthly Rent	
8030.00 - Parking	144	11/17/2018	90.00		City of Lincoln - Parking	
1110.00 - Operating Account	144	11/17/2018		90.00	City of Lincoln - Parking	
	Debits		13,099.80	10.000.00		
	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: 11/28/2018	Jour	nal Entry List Jensen, Martin	by Transaction & Anderson	n		Page:
Trans #: 156						
Account #/Name		Date	Debit	Credit	Description	
1110.00 - Operating Account		11/30/2018		1,000.00	Payment on Bank Loan	
8170.00 - Interest Expense		11/30/2018	612.26		Interest Expense on Bank Loan	
2510.00 - Bank Loan Payable		11/30/2018	387.74		Principal Payment	
	Debits		1,000.00			
	Credits			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

te: 11/28/20	718					ecurring E en, Martin				Paç
Rec#	Account #	Day	Amount R	eference	Check #	Journal	D/C	Hold	Description	
1	1413.00	15	121.97 D	epreciation		1	С	N	1/12 Annual Depreciation	
1	8130.00	15	121.97 D	epreciation		1	D	N	1/12 Annual Depreciation	
2	2510.00	00	500.00	•		1	D	Υ	Payment on Bank Loan	
2	1110.00	00	500.00			1	С	Υ	Payment on Bank Loan	
D	ebits:		121.97	Credits:		121.97				
Hold D	ebits:		500.00	Credits:		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 GLS. 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 program is run.

Reference 12 character user defined field.

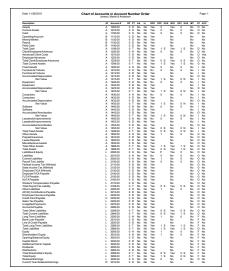
D/C "D" = Debit, "C" = Credit.

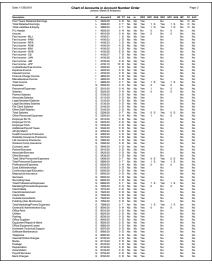
Hold "Y" = Yes, "N" = No. Recurring entry records with an "N" will be posted to the journal entry file

when the Post Recurring Entries program 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.

Chart of Accounts List

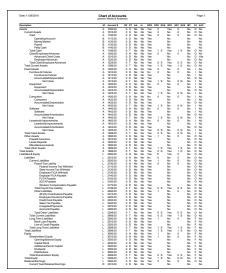


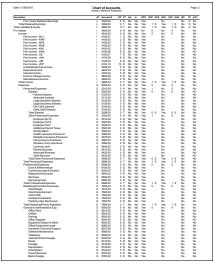


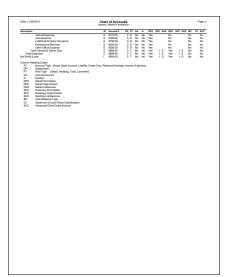
Date: 11/26/2018 Chart of A	Jensen	in Accou Martin & And	nt Num	ber (Orde	r					Pag
Description		Account #	DP PT				tec ous		SPC SUS		7 M
Interest Expense Auto Expense	- 6	8170.00 8180.00	0 0	No	No	Yes		No No		No No	No No
Auto Lisperse Liability & Property Insurance	- 6	8190.00	0 0	No.	No	Yes		No No		No No	N
Professional Services		8200.00	0 D	No	No	Yes		No		No	N
Other Office Expense Total General & Admin. Exp.	- 5	8999.00	0 D			Yes Yes	1.5	No Yes	1.5	No No	N
Total Expenses	- 6	9899.00	0 T				15	Yes	15	No No	N
Net Profit (Loss)	- 1	9999.00	0 T	No	No	Yes	1 D	Yes	1 D	No	
Column Heading Codes: AT Account Type (Asset, Bank Account, Liability, Credit	Card Ret	ained Earnin	as, Income	. Exe	ecse)						
DP Department											
PT Print Type (Detail, Heading, Total, Comment)											
AA Accrual Account in Inacline											
DPO Detail Print Option											
DPC Detail Page Control											
DUS Detail Underscore SPO Summary Print Option											
SPC Summary Page Control											
SUS Summary Underscore											
IBT Invertigalance Type											
CF Statement of Cash Flows Classification ACC Advanced Client Costs Account											
AUC Advanced Creek Codes Account											

The 3-page Chart of Accounts shown above represents the Chart of Accounts that is used for the sample data in **Account Number** order.

Click on an image to view the full-size images which can be found on pages 13-15.





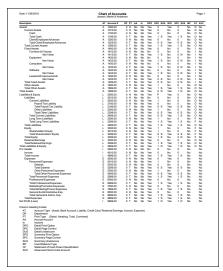


The Chart of Accounts shown above represents the Chart of Accounts that is used for the sample data in Chart of Accounts order.

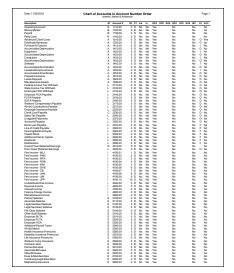
Click on an image to view the full-size sample images which can be found on pages 17-19.

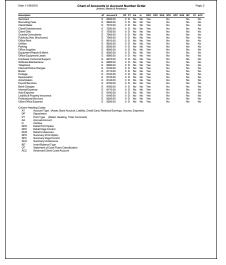
		Account #	78. 07		-		ner nis				CE ACC
Description Assets	AT A	1000.00	O M	No.	No	Yes	DPC DUS	Yes	SPC SUS	No.	O No
Assets Current Assets	2	1000.00	0 14	No.	No	Yes	0	No	0	No	O No
Cosh	Â	1100.00	0 H	Nin	No	Yes	o o	No	ő	No	O No
Total Cash	2	1199.00	0 T	No	No	Yes	1.5	Yes	1.5	No	O No
Client/Employee Advances	- 2	1200.00	0.14	Nin	No	Yes	0	No	0	No	O No
Total Client Employee Advances	- 2	1223.00	0 T	Nin	No	Yes	0.5	Yes	0.5	No	O No
Total Current Assets	- 2	1399.00	0.7	Nin	No	Yes	1.5	Yes	1.5	No	O No
Fixed Assets	Ä	1400.00	0 H	Nin	No	Yes	0	Ma	0	No	I No.
Furniture & Fixtures	Ä	1410.00	0 H	No	No	No	0	No	0	No	I No
Net Value	Α.	1415.00	0 T	No	No	Yes	1.5	No	0 N	No	I No
Equipment	A	1420.00	0 H	No	No	No	0	No	0	No	I No
Net Value	A	1425.00	0 T	No	No	Yes	1.5	No	0 N	No	I No
Computers	Α.	1430.00	0 H	No	No	No	0	No	0	No	I No
Net Value	A	1435.00	0 T	No	No	Yes	1.5	No	0 N	No	I No
Software Net Velve	A	1440.00	0 H	No No	No No	No	0	No	0 0 N	No No	I No
						Yes		No No			I No
LeaseholdImprovements Net Value	A	1450.00	0 H	No No	No No	No Yes	0 5	No No	0 0 N	No No	I No
Net Value Total Fixed Assets		1499.00	0 T	No No	No	Yes	0.5	No No	0 N	No	I No
Other Assets	2	1600.00	0 11	No.	No	Yes	1 1	No.	0 N	No	O No
Total Other Assets	â	1899.00	0 H	No.	No	Yes	1.5	Yes	1.5	No No	O No
Total Assets	- 2	1999.00	0.7	Nin	No	Yes	0.0	Yes	1.0	No	O No
Liabilities & Equity	î	2000.00	0.11	No	No	Yes	0 0	Yes	0	No	O No
Liabilities	- 7	2010.00	0 H	Nin	No	Mo	6	No	0	No	O No
Current Liabilities	- î	2020.00	0 H	No	No	Yes	1	No	ō	No	O No
Payroll Tax Liability	- î	2100.00	0 H	No	No	Yes	ó	No	ō	No	O No
Total Payroll Tax Liability	i.	2199.00	0 T	No	No	Yes	0.5	Yes	0.5	No	O No
Other Liabilities	L	2200.00	0 H	No	No	Yes	1	No	0	No	O No
Total Other Liabilities	L	2299.00	0 T	No	No	Yes	0.5	Yes	0.5	No	O No
Total Current Liabilities	L	2499.00	0 T	No	No	Yes	0.5	Yes	1.5	No	O No
Long Term Liabilities	L	2500.00	0 H	No	No	Yes	1.5	No	0	No	F No
Total Long Term Liabilities	L	2599.00	0 T	No	No	Yes		Yes	15	No	
Total Liabilities Equity	L.	2999.00	0 T	No No	No No	Yes	15	Yes	15	No No	O No
Equity Shareholdern' Equity	- 1	3010.00	0 H	No.	No	Yes	1	No.	0	No No	F No
Snareholders' Equity Total Shareholders' Equity	- 1	3092.00	0 7	No.	No	Yes	0.5	Yes	0.5	No	F No
Total Equity	- 7	3299.00	0 T	No	No	Yes	1.5	No	0 N	No	E No
Retained Earnings	- 7	3300.00	0.14	Nin	No	Ves	0	No	0	No	O No
	- î	3299.00	0 T	No	No	Yes	1.5	Yes	1.5	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	1	4000.00	0 H	No	No	No	0	No	0	No	No
Income	1	4010.00	0 H	No	No	Yes	0	No	0	No	No
Total Income		4999.00	0 T	No	No	Yes	1.5	Yes	1.5	No	No
Expenses	E	5000.00	0 H	No	No	Yes	0	Yes	0	No	No
Personnel Expenses	- 5	5010.00	0 H	No	No	Yes	1	No	0	No	No
Solaries Total Solaries	- 5	5020.00	0 H	No No	No No	Yes	0 5	No Yes	0 5	No No	No No
Other Personnel Expenses		5300.00	0 H	No No	No No	Yes	1 1	No	0 5	No No	No No
Other Personnel Expenses Total Other Personnel Expenses		5499.00	0 7	No.	No	Yes	0.5	Yes	0.5	No	No.
Total Personnel Expenses		5099.00	0 T	No No	No No	Yes	1.5	Yes	15	No No	No.
Denterational Expenses	- 6	6000.00	0 H	Nin	No	Yes	0	No	0	No	No
Total Dynassional Expenses		6999.00	0 T	Nin	No	Ven	1.5	Yes	1.5	No	Mo
Marketing Dynmotion Expenses	- 6	7000.00	0 H	No	No	Yes	0	No	0	No	No
Total Marketing Promo Expenses	E	7999.00	0 T	No	No	Yes	1.5	Yes	1.5	No	No
General & Administrative Exp.	- 6	8000.00	0 H	No	No	Yes	0	No	0	No	No
Total General & Admin. Exp.	E	8999.00	0 T	No	No	Yes	1.5	Yes	1.5	No	No
Total Expenses	E	9899.00	0 T	No	No	Yes	1.5	Yes	1.5	No	No
Net Profit (Loss)		9999.00	0 T	No	No	Yes	1 D	Yes	1 D	No	No
Column Heading Codes:											
AT Account Type (Asset, Bank Account, Liability, C)	and Cond Date	dent France		-							
AT Account type (Asset, sank Account, Lisbery, Cl DP Department	www.cueld, Post		ge, miccette	,	*******						
PT Print Type (Detail, Heading, Total, Comment)											
AA Acqual Account											
in inadire											
DPO Detail Print Option											
DPC Detail Page Control											
DUS Detail Underscore											
SPO Summary Print Option											
SPC Summary Page Control											
SUS Summary Underscore											
IBT Invertigalance Type											
CF Statement of Cash Flows Classification											
ACC Advanced Client Costs Account											

The Chart of Accounts shown above includes Heading, Total & Comment accounts only and is printed in **Account Number** order. Click on the image to view the full size report on page 16.



The Chart of Accounts shown above includes Heading, Total & Comment accounts only and is printed in **Chart of Accounts** order. Click on the image to view the full size report on page 20.





The Chart of Accounts shown above includes Detail accounts only and is in Account Number order. Click on an image to view the full-size sample images which can be found on pages 21-22.

Menu

Reports | Chart of Accounts List

The GLS Chart of Accounts is user defined. You can select your own account number format up to 9 digits long. A maximum of 7 digits following the decimal point is allowed. The Chart of Accounts List includes a multitude of information.

The **Account** tab includes parameters that enable you to include only a certain range of account numbers or departments. You can specify whether to include accrual accounts on the report. The Chart of Accounts 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).

The **Options** tab includes parameters that enable you to include only heading, total, and comment accounts, only detail accounts, or all types of accounts. The Chart of Accounts shown above includes detail accounts only. The 3-page Chart of Accounts shown on pages 13-15 is printed in account number order and includes all accounts. The Chart of Accounts on page 16 includes heading, total and comment accounts only and is printed in account number order. The same Chart of Accounts is printed on pages 17-19 in Chart of Accounts order.

The **Sort** tab includes parameters that allow you to print a combined report for all departments, or a separate report for each department with each department sorted in Account Number order. Additionally, you can select whether to display the report based on the order of the chart of accounts, or in numerical order.

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								Page: 1		
Description	AT	Account #	DP PT	AA	In	DPO	DPC DUS	SPO	SPC SUS	IBT	CF ACC
Assets	Α	1000.00	0 H	No	No	Yes	0	Yes	0	No	O No
Current Assets	A	1010.00	0 H	No	No	Yes	Ö	No	Ö	No	O No
Cash	A	1100.00	0 H	No	No	Yes	Ō	No	Ö	No	O No
Operating Account	В	1110.00	0 D	No	No	Yes	Ü	No	Ü	No	No
Money Market	В	1120.00	0 D	No	No	Yes		No		No	No
Payroll	В	1130.00	0 D	No	No	Yes		No		No	No
Petty Cash	В	1140.00	0 D	No	No	Yes		No		No	No
Total Cash	A	1199.00	0 D	No	No	Yes	1 S	Yes	1 S	No	O No
Client/Employee Advances	Â	1200.00	0 H	No	No	Yes	0	No	0	No	O No
Advanced Client Costs	A	1210.00	0 D	No	No	Yes	U	No	U	No	O Yes
		1220.00	0 D	No	No	Yes		No		No	O No
Employee Advances	A	1220.00					0.0		0 S		
Total Client/Employee Advances	A		0 T	No No	No No	Yes	0 S 1 S	Yes Yes		No	O No O No
Total Current Assets Fixed Assets	A	1399.00	0 T 0 H			Yes	1 S 0		1 S 0	No	
	A	1400.00		No No	No	Yes		No		No	I No
Furniture & Fixtures	A	1410.00	0 H		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	4.0	No	0 11	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	Ą	1430.00	0 H	No	No	No	0	No	0	No	I No
Computers	Ą	1432.00	0 D	No	No	Yes		No		No	I No
Accumulated Depreciation	Ą	1433.00	0 D	No	No	Yes		No	_	No	O No
Net Value	Α	1435.00	0 T	No	No	Yes	1 S	No	0 N	No	I No
Software	Α	1440.00	0 H	No	No	No	0	No	0	No	I No
Software	Α	1442.00	0 D	No	No	Yes		No		No	I No
Accumulated Amortization	Α	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	Р	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	С	2230.00	0 D	No	No	Yes		No		No	O No
Sales Tax Payable	Ĺ	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	Ĺ	2280.00	0 D	No	No	Yes		No		No	O No
Total Other Liabilities	Ĺ	2299.00	0 T	No	No	Yes	0 S	Yes	0 S	No	O No
Total Current Liabilities	Ĺ	2499.00	0 T	No	No	Yes	0 S	Yes	1 S	No	O No
Long Term Liabilities	Ĺ	2500.00	0 H	No	No	Yes	1	No	0	No	F No
Bank Loan Payable	Ĺ	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	2520.00	0 D	No	No	Yes	1 S	Yes	1 S	No	F No
Total Liabilities	L	2999.00	0 T	No	No	Yes	1 S		1 S	No	O No
								Yes			
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	Ļ	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

Chart of Accounts List in Account Number order - Page 1 of 3

Date: 11/26/2018	Chart of Accounts Jensen,	in Accou Martin & And	i nt Num l derson	ber (Orde	r						Page: 2
Description	AT	Account #	DP PT	AA	In	DPO	DPC DUS	SPO	SPC :	SUS I	вт	CF ACC
Prior Years' Retained Earnings	L	3320.00	0 D	No	No	Yes		No		1	lo.	O No
Total Retained Earnings	L	3399.00	0 T	No	No	Yes	1 S	Yes	1 :	8 8	lo	O No
Total Liabilities & Equity	L	3999.00	0 T	No	No	Yes	1 D	Yes	1 1	1 C	lo.	O No
P/L Header	1	4000.00	0 H	No	No	No	0	No	0	1	lo	No
Income	1	4010.00	0 H	No	No	Yes	0	No	0		lo.	No
Fee Income - MLJ	i	4100.01	1 D	No	No	Yes	Ü	No	Ū		lo	No
Fee Income - PAM	i	4100.02	2 D	No	No	Yes		No			lo lo	No
Fee Income - RPA	i	4100.02	3 D	No	No	Yes		No			lo	No
Fee Income - ROB	i	4100.03	4 D	No	No	Yes		No			10	No
Fee Income - KIM	i	4100.04	5 D	No	No	Yes		No			10	No
Fee Income - DHB	i	4100.05	6 D	No	No	Yes		No			10	No
	•											
Fee Income - CB	I I	4100.07	7 D 8 D	No No	No	Yes		No No			lo I	No
Fee Income - JAN Fee Income - JIM	•	4100.08 4100.09			No	Yes					lo I	No
	!		9 D	No	No	Yes		No			ю	No
Fee Income - JPP	!	4100.10	10 D	No	No	Yes		No			ю	No
Undistributed Fee Income	!	4300.00	0 D	No	No	Yes		No			lo.	No
Expense Income	1	4400.00	0 D	No	No	Yes		No			lo.	No
Interest Income	1	4700.00	0 D	No	No	Yes		No			lo.	No
Finance Charge Income	I	4800.00	0 D	No	No	Yes		No			Ю	No
Miscellaneous Income	I	4900.00	0 D	No	No	Yes		No			Ю	No
Total Income	I	4999.00	0 T	No	No	Yes	1 S	Yes	1 :		Ю	No
Expenses	E	5000.00	0 H	No	No	Yes	0	Yes	0		Ю	No
Personnel Expenses	E	5010.00	0 H	No	No	Yes	1	No	0		Ю	No
Salaries	E	5020.00	0 H	No	No	Yes	0	No	0		Ю	No
Partner Salaries	E	5100.00	0 D	No	No	Yes		No		1	Ю	No
Associate Salaries	E	5110.00	0 D	No	No	Yes		No		1	lo.	No
Legal Assistant Salaries	E	5120.00	0 D	No	No	Yes		No		1	lo.	No
Legal Secretary Salaries	E	5130.00	0 D	No	No	Yes		No		1	lo.	No
File Clerk Salaries	E	5140.00	0 D	No	No	Yes		No		1	lo.	No
Other Staff Salaries	E	5150.00	0 D	No	No	Yes		No		1	lo	No
Total Salaries	E	5299.00	0 T	No	No	Yes	0 S	Yes	0		lo.	No
Other Personnel Expenses	Ē	5300.00	0 H	No	No	Yes	1	No	Ō		lo.	No
Employer SUTA	Ē	5310.00	0 D	No	No	Yes	-	No	-		lo.	No
Employer FUTA	Ē	5320.00	0 D	No	No	Yes		No			lo	No
Employer FICA	Ē	5330.00	0 D	No	No	Yes		No			lo	No
Additional Payroll Taxes	Ē	5340.00	0 D	No	No	Yes		No			lo lo	No
	Ē	5350.00	0 D	No	No	Yes		No			10	No
401(K) Match		5360.00	0 D	No	No	Yes		No			10	No
Health Insurance Premiums	E											
Disability Insurance Premiums	E	5370.00	0 D	No	No	Yes		No			lo I	No
Life Insurance Premiums	E	5380.00	0 D	No	No	Yes		No			lo I	No
Workers Comp Insurance	E	5390.00	0 D	No	No	Yes		No			lo I	No
Contract Labor	E	5400.00	0 D	No	No	Yes		No			lo I	No
Partner Bonuses	Ē	5410.00	0 D	No	No	Yes		No			ю	No
Associate Bonuses	Ē	5420.00	0 D	No	No	Yes		No			ю	No
Other Bonuses	Ē	5430.00	0 D	No	No	Yes	0.0	No			ю	No
Total Other Personnel Expenses	Ē	5499.00	0 T	No	No	Yes	0 S	Yes	0		lo.	No
Total Personnel Expenses	Ē	5999.00	0 T	No	No	Yes	1 S	Yes	1 :		lo.	No
Professional Expenses	Ē	6000.00	0 H	No	No	Yes	0	No	0		lo.	No
Dues & Memberships	E	6100.00	0 D	No	No	Yes		No			Ю	No
Continuing Legal Education	E	6200.00	0 D	No	No	Yes		No			10	No
Malpractice Insurance	E	6400.00	0 D	No	No	Yes		No			Ю	No
Seminars	E	6500.00	0 D	No	No	Yes		No			Ю	No
Recruiting Fees	E	6600.00	0 D	No	No	Yes		No			Ю	No
Total Professional Expenses	E	6999.00	0 T	No	No	Yes	1 S	Yes	1 :		Ю	No
Marketing/Promotion Expenses	E	7000.00	0 H	No	No	Yes	0	No	0		Ю	No
Client Meals	E	7010.00	0 D	No	No	Yes		No		1	Ю	No
Client Entertainment	E	7020.00	0 D	No	No	Yes		No		1	lo.	No
Client Gifts	E	7030.00	0 D	No	No	Yes		No		1	lo.	No
Outside Consultants	E	7040.00	0 D	No	No	Yes		No			lo.	No
Publicity (Ads, Brochures)	Ē	7050.00	0 D	No	No	Yes		No			lo.	No
Total Marketing/Promo Expenses	Ē	7999.00	0 T	No	No	Yes	1 S	Yes	1 :		lo	No
General & Administrative Exp.	Ē	8000.00	0 H	No	No	Yes	0	No	0		lo	No
Office Rent	Ē	8010.00	0 D	No	No	Yes	•	No	J		lo	No
Utilities	Ē	8020.00	0 D	No	No	Yes		No			10	No
Parking Office Supplies	E	8030.00	0 D	No	No	Yes		No			lo I	No
Office Supplies	Ē	8040.00	0 D	No	No	Yes		No			ю	No
Equipment Repair & Maint.	Ē	8050.00	0 D	No	No	Yes		No			lo.	No
Office Equipment Lease	Ē	8060.00	0 D	No	No	Yes		No			Ю	No
Hardware Technical Support	E	8070.00	0 D	No	No	Yes		No			Ю	No
Software Maintenance	E	8080.00	0 D	No	No	Yes		No			Ю	No
Telephone	E	8090.00	0 D	No	No	Yes		No		1	Ю	No
Internet/Online Charges	E	8100.00	0 D	No	No	Yes		No		1	lo.	No
Books	E	8110.00	0 D	No	No	Yes		No			lo.	No
Postage	Ē	8120.00	0 D	No	No	Yes		No			lo.	No
Depreciation	Ē	8130.00	0 D	No	No	Yes		No			lo	No
Amortization	Ē	8140.00	0 D	No	No	Yes		No			lo	No
Payroll Services	Ē	8150.00	0 D	No	No	Yes		No			10	No

Chart of Accounts List in Account Number order - Page 2 of 3

Description	AT	Account #	DP	РТ	AA	ln	DPO	DPC	DUS	SPO	SPC	SUS	IBT	CF	ACC
Interest Expense	Е	8170.00		D	No	No	Yes			No			No		No
Auto Expense	E	8180.00		D	No	No	Yes			No			No		No
Liability & Property Insurance Professional Services	E E	8190.00 8200.00		D D	No No	No No	Yes Yes			No No			No No		No No
Other Office Expense	E	8300.00		D	No	No	Yes			No			No		No
Total General & Admin. Exp.	Ē	8999.00		T	No	No	Yes	1	S	Yes	1	S	No		No
Total Expenses	E	9899.00		T	No	No	Yes		S	Yes		S	No		No
Net Profit (Loss)	I	9999.00	0	Т	No	No	Yes	1	D	Yes	1	D	No		No
Column Heading Codes:															
AT Account Type (Asset, Bank Account, Liability, Credit	Card, Ret	ained Earning	gs, Inc	ome	, Expe	ense)									
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 Account Number order - Page 3 of 3

Description	AT	Account #	DP PT	AA	In	DPO	DPC DUS	SPO	SPC SUS	IBT	CF ACC
Assets	Α	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
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
Total Client/Employee Advances Total Current Assets	A A	1229.00 1399.00	0 T 0 T	No No	No No	Yes Yes	0 S 1 S	Yes Yes	0 S 1 S	No No	O No O No
Fixed Assets	A	1400.00	0 H	No	No	Yes	0	No	0	No	I No
Furniture & Fixtures	Ä	1410.00	0 H	No	No	No	0	No	0	No	I 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	l No
Net Value	Α	1425.00	0 T	No	No	Yes	1 S	No	0 N	No	I No
Computers	Α	1430.00	0 H	No	No	No	0	No	0	No	I No
Net Value	Α	1435.00	0 T	No	No	Yes	1 S	No	0 N	No	I No
Software	Α	1440.00	0 H	No	No	No	0	No	0	No	I 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
Net Value Total Fixed Assets	A	1455.00	0 T 0 T	No	No	Yes	0 S 0 S	No No	0 N 0 N	No No	I No I No
Other Assets	A A	1499.00 1600.00	0 I	No No	No No	Yes Yes	0 S 1	No No	0 N	No No	I No O No
Total Other Assets	A	1899.00	0 H 0 T	No	No No	Yes	1 1 S	Yes	0 1 S	No No	O No
Total Assets	A	1999.00	0 T	No	No	Yes	0 D	Yes	1 D	No	O No
Liabilities & Equity	Ĺ	2000.00	0 H	No	No	Yes	P	Yes	0	No	O No
Liabilities	Ĺ	2010.00	0 H	No	No	No	0	No	Ö	No	O No
Current Liabilities	Ĺ	2020.00	0 H	No	No	Yes	1	No	Ō	No	O No
Payroll Tax Liability	L	2100.00	0 H	No	No	Yes	0	No	0	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
Total Other Liabilities	Ļ	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 L	2500.00 2599.00	0 H 0 T	No No	No No	Yes Yes	1 1 S	No Yes	0 1 S	No No	F No F No
Total Long Term Liabilities Total Liabilities	L	2999.00	0 T	No	No	Yes	1 S	Yes	1 S	No	O No
Equity	Ĺ	3000.00	0 H	No	No	Yes	1	No	0	No	F No
Shareholders' Equity	Ĺ	3010.00	0 H	No	No	Yes	1	No	0	No	F No
Total Shareholders' Equity	Ĺ	3099.00	0 T	No	No	Yes	0 S	Yes	0 S	No	F No
Total Equity	Ē	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
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	!	4010.00	0 H	No	No	Yes	0	No	0	No	No
Total Income	Ĺ	4999.00	0 T	No	No	Yes	1 S	Yes	1 S	No	No
Expenses Personnel Expenses	E E	5000.00 5010.00	0 H 0 H	No No	No No	Yes Yes	0 1	Yes No	0	No No	No No
Salaries	Ē	5020.00	0 H	No	No	Yes	Ö	No	0	No	No
Total Salaries	Ē	5299.00	0 T	No	No	Yes	0 S	Yes	0 S	No	No
Other Personnel Expenses	Ē	5300.00	0 H	No	No	Yes	1	No	0	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
Total Professional Expenses	E	6999.00	0 T	No	No	Yes	1 S	Yes	1 S	No	No
Marketing/Promotion Expenses	Ē	7000.00	0 H	No	No	Yes	0	No	0	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 No
Total General & Admin. Exp. Total Expenses	E E	8999.00 9899.00	0 T 0 T	No No	No No	Yes Yes	1 S 1 S	Yes Yes	1 S 1 S	No No	No No
Net Profit (Loss)	L I	9999.00	0 T	No	No	Yes	1 D	Yes	1 D	No	No
AT Account Type (Asset, Bank Account, Liability, Crec 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 Print Option SPC Summary Print Option SUS Summary Underscore IBT Invert Balance Type CF Statement of Cash Flows Classification ACC Advanced Client Costs Account	lit Card, Ret	ained Earnin	gs, Income	e, Exp	ense)						

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

Asserte	Description	AT	Account #	DP PT	AA	In	DPO	DPC DUS	SPO	SPC SUS	IBT	CF ACC
Cesh	Assets	Α	1000.00	0 H	No	No	Yes	0	Yes	0	No	O No
Operating Account												
Money Minketet								0		0		
Payroll												
Pefly Coath												
Total Cariem (Client Employee Advances												
Advanced Client Costs Employee Advances A 1220,00 A 0 1 No No Yes No No O Yes Employee Advances A 1220,00 Total Client/Employee Advances A 1410,00 Total No		Α			No	No	Yes	1 S	Yes	1 S	No	O No
Employee Advances								0		0		
Total Cliem/Employee-Advances												
Total Current Assets								0 S		0 S		
Furniture & Fixtures												
Furniture & Fixtures		Α			No	No	Yes	0	No	0		I No
Accumulated Depreciation								0		0		
Net Value												
Equipment								1 S		0 N		
Equipment												
Net Value												
Computers										_		
Computers												
Accumulated Depreciation								U		U		
Net Value												
Software	Net Value		1435.00	0 T						0 N		
Accumulated Amortization								0		0		
Net value												
Leasehold Improvements								1 S		0 N		
LeaseholdImprovements												
Net Value												
Total Fixed Assets												
Other Assets												
Prepaid Insurance												
Lease Deposits Miscellaneous Assets A 1630.00 A 0 D No No Ves No No O No Total Other Assets A 1899.00 A 1999.00 B 1 No No Ves No No O No Total Assets A 1899.00 B 2 No No Ves No No O No Total Assets A 1999.00 B 1 No No Ves D Ves D 1 S Ves D 1 S Ves D 1 D No No D								'		U		
Total Other Assets A 1899.00 0 T No No Yes 1 S Yes 1 S No 0 No No No No Yes 1 S No 0 No												
Total Assets	Miscellaneous Assets	Α					Yes					O No
Liabilities & Equity Liabiliti												
Liabilities												
Current Liabilities												
Payroll Tax Liability												
State Income Tax Withheld		L			No	No		0		0		
Employee FICA Withheld												
Employer FICA Payable												
FUTA Payable												
Workers' Compensation Payable												
Total Payroll Tax Liability		L	2160.00			No	Yes		No			
Other Liabilities L 2200.00 0 H No Ves 1 No 0 No 0 No O No												
401(K) Contributions Payable												
Employee Insurance Payable										U		
Credit Card Payable												
Unapplied Payments	Credit Card Payable		2230.00	0 D	No							O No
Accounts Payable		_										
Total Other Liabilities		Ļ										
Total Current Liabilities		L						0.8		0.8		
Long Term Liabilities												
Line of Credit Payable	Long Term Liabilities	Ĺ	2500.00	0 H	No		Yes				No	F No
Total Long Term Liabilities												
Total Liabilities		_						4.0		4.0		
Equity		_										
Śhareholders' Equity L 3010.00 0 H No Ves 1 No 0 No F No Opening Balance Equity L 3020.00 0 D 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 Ves 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 N No F No Total Equity L 3300.00 0												
Opening Balance Equity L 3020.00 0 D No Yes No No P 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 3299.00 0 T No No Yes 0 N No F No Total Equity L 3299.00 0 T No No Yes 0 N No F No Retained Earnings L 3300.00												
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 Retained Earnings L 3000.00 0 H No No Yes 0 No 0 No	Opening Balance Equity		3020.00	0 D	No						No	F No
Dividends		_										
Distributions		_										
Total Shareholders' Equity L 3099.00 0 T No No 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 O No O No												
Total Equity L 3299.00 0 T No Ves 1 S No 0 N No F No Retained Earnings L 3300.00 0 H No Ves 0 No 0 No O No No O No O No O No O No O No		_						0 S		0 S		
Retained Earnings L 3300.00 0 H No No Yes 0 No 0 No O No												
	Retained Earnings	L		0 H	No	No	Yes		No		No	O No
Current Year Retained Earnings R 3310.00 0 D No No Yes No No No No	Current Year Retained Earnings	R	3310.00	0 D	No	No	Yes		No		No	No

Chart of Accounts List in Chart of Accounts order - Page 1 of 3

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	!	4010.00	0 H	No	No	Yes	0	No	0	No	No
Fee Income - MLJ	!	4100.01	1 D	No	No	Yes		No		No	No
Fee Income - PAM Fee Income - RPA	- !	4100.02 4100.03	2 D 3 D	No No	No No	Yes Yes		No No		No No	No No
Fee Income - ROB	i	4100.03	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	į	4100.06	6 D	No	No	Yes		No		No	No
Fee Income - CB	1	4100.07	7 D	No	No	Yes		No		No	No
Fee Income - JAN	1	4100.08	8 D	No	No	Yes		No		No	No
Fee Income - JIM	!	4100.09	9 D	No	No	Yes		No		No	No
Fee Income - JPP	!	4100.10	10 D	No	No	Yes		No		No	No
Undistributed Fee Income	I I	4300.00 4400.00	0 D 0 D	No No	No No	Yes Yes		No No		No No	No No
Expense Income Interest Income	-	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	į	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	Ē	5100.00	0 D	No	No	Yes		No		No	No
Associate Salaries Legal Assistant Salaries	E E	5110.00 5120.00	0 D 0 D	No No	No No	Yes Yes		No No		No No	No No
Legal Secretary Salaries	Ē	5120.00	0 D	No	No	Yes		No		No	No
File Clerk Salaries	Ē	5140.00	0 D	No	No	Yes		No		No	No
Other Staff Salaries	Ē	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	Ē	5330.00	0 D	No	No	Yes		No		No	No
Additional Payroll Taxes 401(K) Match	E E	5340.00 5350.00	0 D 0 D	No No	No No	Yes Yes		No No		No No	No No
Health Insurance Premiums	Ē	5360.00	0 D	No	No	Yes		No		No	No
Disability Insurance Premiums	Ē	5370.00	0 D	No	No	Yes		No		No	No
Life Insurance Premiums	Ē	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	Ē	5420.00	0 D	No	No	Yes		No		No	No
Other Bonuses Total Other Personnel Expenses	E E	5430.00 5499.00	0 D 0 T	No No	No No	Yes Yes	0 S	No Yes	0 S	No No	No No
Total Personnel Expenses	Ē	5999.00	0 T	No	No	Yes	1 S	Yes	1 S	No	No
Professional Expenses	Ē	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	Ē	6600.00	0 D	No	No	Yes	4.0	No	4.0	No	No
Total Professional Expenses	E	6999.00	0 T	No	No	Yes	1 S	Yes No	1 S	No	No
Marketing/Promotion Expenses Client Meals	E E	7000.00 7010.00	0 H 0 D	No No	No No	Yes Yes	0	No	0	No No	No No
Client Entertainment	Ē	7010.00	0 D	No	No	Yes		No		No	No
Client Gifts	Ē	7030.00	0 D	No	No	Yes		No		No	No
Outside Consultants	Ē	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 8030.00	0 D	No	No	Yes		No		No	No
Parking Office Supplies	E E	8030.00 8040.00	0 D 0 D	No No	No No	Yes Yes		No No		No No	No No
Equipment Repair & Maint.	Ē	8050.00	0 D	No	No	Yes		No		No	No No
Office Equipment Lease	Ē	8060.00	0 D	No	No	Yes		No		No	No
Hardware Technical Support	Ē	8070.00	0 D	No	No	Yes		No		No	No
Software Maintenance	Ē	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	Ē	8120.00	0 D	No	No	Yes		No		No	No
Depreciation	E	8130.00	0 D	No	No	Yes		No		No	No
Amortization Payroll Services	E E	8140.00 8150.00	0 D 0 D	No No	No No	Yes Yes		No No		No No	No No
Bank Charges	E	8160.00	0 D	No	No	Yes		No		No	No No
Dank Onalyes	_	3100.00	ט ט	140	140	100		140		140	NO

Chart of Accounts List in Chart of Accounts order - Page 2 of 3

Date: 11/26	3/2018		t of Accou Martin & And										Page: 3
Description		AT	Account #	DP PT	AA	ln	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
	otal General & Admin. Exp.	E	8999.00	0 T	No	No	Yes	1 S	Yes	1		No	No
	xpenses	E	9899.00	0 T	No	No	Yes	1 S	Yes		S	No	No
Net Profit (I	Loss)	I	9999.00	0 T	No	No	Yes	1 D	Yes	1	D	No	No
	ading Codes:												
AT	Account Type (Asset, Bank Account, Liabili	ty, Credit Card, Reta	ained Earnin	gs, Income	e, Exp	ense)							
DP	Department												
PT	Print Type (Detail, Heading, Total, Commo	ent)											
AA	Accrual Account												
In DDC	Inactive												
DPO	Detail Print Option												
DPC DUS	Detail Page Control Detail Underscore												
SPO													
SPC	Summary Print Option Summary Page Control												
SUS													
IBT	Summary Underscore Invert Balance Type												
CF	Statement of Cash Flows Classification												
ACC	Advanced Client Costs Account												
ACC	Advanced Client Costs Account												

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

Description	AT		DP PT		ln	DPO	DPC DUS		SPC SUS		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 1 S	No	0 1 S	No	O No
Total Cash	A	1199.00	0 T	No	No	Yes		Yes		No	O No
Client/Employee Advances	A	1200.00	0 H	No	No	Yes	0	No	0	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 Furniture & Fixtures	A	1400.00 1410.00	0 H 0 H	No No	No No	Yes	0	No No	0	No No	I No I No
Net Value	A A	1415.00	0 H	No	No	No Yes	1 S	No	0 N	No	I No
Equipment	Ā	1420.00	0 H	No	No	No	0	No	0	No	I No
Net Value	Ā	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
Net Value	A	1435.00	0 T	No	No	Yes	1 S	No	0 N	No	l No
Software	Α	1440.00	0 H	No	No	No	0	No	0	No	l No
Net Value	Α	1445.00	0 T	No	No	Yes	1 S	No	0 N	No	l No
Leasehold Improvements	Α	1450.00	0 H	No	No	No	0	No	0	No	I No
Net Value	A	1455.00	0 T	No	No	Yes	0 S	No	0 N	No	l No
Total Fixed Assets	Α	1499.00	0 T	No	No	Yes	0 S	No	0 N	No	I No
Other Assets	Α	1600.00	0 H	No	No	Yes	1	No	0	No	O No
Total Other Assets	Α	1899.00	0 T	No	No	Yes	1 S	Yes	1 S	No	O No
Total Assets	Α	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	Р	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
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
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 2500.00	0 T	No	No	Yes	0 S	Yes	1 S	No	O No
Long Term Liabilities	L	2500.00	0 H 0 T	No No	No No	Yes Yes	1 1 S	No Yes	0 1 S	No No	F No F No
Total Long Term Liabilities Total Liabilities	L L	2999.00	0 T	No	No	Yes	1 S	Yes	1 S	No	O No
Equity	Ĺ	3000.00	0 H	No	No	Yes	1	No	0	No	F No
Shareholders' Equity	Ĺ	3010.00	0 H	No	No	Yes	1	No	0	No	F No
Total Shareholders' Equity	ī	3099.00	0 T	No	No	Yes	0 S	Yes	0 S	No	F No
Total Equity	Ē	3299.00	0 T	No	No	Yes	1 S	No	0 N	No	F No
Retained Earnings	Ē	3300.00	0 H	No	No	Yes	0	No	0	No	O No
Total Retained Earnings	Ĺ	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	1	4000.00	0 H	No	No	No	0	No	0	No	No
Income	- 1	4010.00	0 H	No	No	Yes	0	No	0	No	No
Total Income	- 1	4999.00	0 T	No	No	Yes	1 S	Yes	1 S	No	No
Expenses	Е	5000.00	0 H	No	No	Yes	0	Yes	0	No	No
Personnel Expenses	Е	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
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
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
Total Professional Expenses Marketing/Promotion Expenses	E E	6999.00 7000.00	0 T 0 H	No No	No No	Yes Yes	1 S 0	Yes No	1 S 0	No No	No No
Total Marketing/Promo Expenses	Ē	7999.00	0 H	No	No	Yes	1 S	Yes	1 S	No	No
General & Administrative Exp.	Ē	8000.00	0 H	No	No	Yes	0	No	0	No	No
Total General & Admin. Exp.	Ē	8999.00	0 T	No	No	Yes	1 S	Yes	1 S	No	No
Total Expenses	Ē	9899.00	0 T	No	No	Yes	1 S	Yes	1 S	No	No
Net Profit (Loss)	Ī	9999.00	0 T	No	No	Yes	1 D	Yes	1 D	No	No
AT Account Type (Asset, Bank Account, Liability, Credi 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 Page Control SUS Summary Underscore IBT Invert Balance Type CF Statement of Cash Flows Classification ACC Advanced Client Costs Account	t Card, Ret	ained Earnin	gs, Income	e, Exp	ense)						
IBT Invert Balance Type CF Statement of Cash Flows Classification											

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

Date: 11/26/2018	Char Jensen,	t of Acco Martin & Ar	unts iderson						Page: 1
Description	AT	Account #	DP PT	AA	In	DPO	DPC DUS SPO	SPC SUS IBT	CF ACC
Operating Account	В	1110.00	0 D	No	No	Yes	No	No	No
Money Market	В	1120.00	0 D	No	No	Yes	No	No	No
Payroll	В	1130.00	0 D	No	No	Yes	No	No	No
Petty Cash	В	1140.00	0 D	No	No	Yes	No	No	No
	Ā	1210.00	0 D	No	No	Yes	No	No No	O Yes
Advanced Client Costs									
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	Α	1432.00	0 D	No	No	Yes	No	No	I No
Accumulated Depreciation	Α	1433.00	0 D	No	No	Yes	No	No	O No
Software	Α	1442.00	0 D	No	No	Yes	No	No	I No
Accumulated Amortization	Α	1443.00	0 D	No	No	Yes	No	No	O No
Leasehold Improvements	Α	1452.00	0 D	No	No	Yes	No	No	I No
Accumulated Amortization	Α	1453.00	0 D	No	No	Yes	No	No	O No
Prepaid Insurance	Α	1610.00	0 D	No	No	Yes	No	No	O No
Lease Deposits	Α	1620.00	0 D	No	No	Yes	No	No	O No
Miscellaneous Assets	Α	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	Ĺ	2130.00	0 D	No	No	Yes	No	No	O No
Employer FICA Payable	Ĺ	2140.00	0 D	No	No	Yes	No	No	O No
FUTA Payable	Ĺ	2150.00	0 D	No	No	Yes	No	No	O No
SUTA Payable	Ĺ	2160.00	0 D	No	No	Yes	No	No	O No
Workers' Compensation Payable	Ĺ	2170.00	0 D	No	No	Yes	No	No	O No
401(K) Contributions Payable	Ĺ	2210.00	0 D	No	No	Yes	No	No	O No
Employee Insurance Payable	Ĺ	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	Ĺ	2240.00	0 D	No	No	Yes	No	No	O No
		2270.00	0 D	No	No	Yes	No		O No
Unapplied Payments	L							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	No
Prior Years' Retained Earnings	L	3320.00	0 D	No	No	Yes	No	No	O No
Fee Income - MLJ	1	4100.01	1 D	No	No	Yes	No	No	No
Fee Income - PAM	1	4100.02	2 D	No	No	Yes	No	No	No
Fee Income - RPA	1	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	1	4100.05	5 D	No	No	Yes	No	No	No
Fee Income - DHB	1	4100.06	6 D	No	No	Yes	No	No	No
Fee Income - CB	1	4100.07	7 D	No	No	Yes	No	No	No
Fee Income - JAN	1	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
Partner Salaries	E E	5100.00	0 D	No	No	Yes	No	No	No
Associate Salaries	E		0 D	No	No	Yes	No No	No No	No
		5110.00							
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
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	Ē	5370.00	0 D	No	No	Yes	No	No	No
Life Insurance Premiums	Ē	5380.00	0 D	No	No	Yes	No	No	No
Workers Comp Insurance	Ē	5390.00	0 D	No	No	Yes	No	No	No
Contract Labor	Ē	5400.00	0 D	No	No	Yes	No	No	No
Partner Bonuses	Ē	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
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

<u>Chart of Accounts List</u> - Detail Accounts Only, Chart of Accounts order - Page 1 of 2

Recruting Fees		Char Jensen	t of Acco , Martin & An	unts derson							Page:
Recruiting Fees	Description	AT	Account #	DP PT	AA	In	DPO	DPC DUS SPO	SPC SUS IB	T CI	FACC
Client Meals	Seminars	Е	6500.00	0 D	No	No	Yes	No	N	0	No
Client Entertalment	Recruiting Fees	Е	6600.00	0 D	No	No	Yes	No	N	0	No
Client Cifish Outside Consultants E 7040,00 0 D No No Yes No No No No Publicity (Ads, Brochures) E 7050,00 0 D No No Yes No No No No Publicity (Ads, Brochures) E 7050,00 0 D No No Yes No	Client Meals	E	7010.00	0 D	No	No	Yes	No	N	0	No
Outside Consultants E 7040,00 0 D No No Yes No No<	Client Entertainment	E	7020.00	0 D	No	No	Yes	No	N	0	No
Outside Consultants E 7040,00 0 D No No Yes No No<											
Publicity (Ads, Brochures)											
Office Rient E 8010.00 0 No											
Utilities											
Parking											
Office Supplies E 8040.00 0 D No Yes No No No Policy No No<											
Equipment Repair & Maint. E 8050.00 0 D No No Yes No <											
Office Equipment Lease E 8060.00 0 D No Ves No											
Hardware Technical Support											
Software Maintenance											
Telephone											
Internet/Online Charges											
Books											
Postage											
Depreciation											
Amortization											
Payroll Services E 8150.00 0 D No Yes No No <td></td>											
Bank Charges E 8160.00 0 D No Yes No											
Interest Expense											
Auto Expense											
Liability & Property Insurance											
Professional Services E 8200.00 0 D No No Yes No No No No Other Office Expense 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											
Other Office Expense											
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											
	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										
	Accompleted Citerit Costs Account										

<u>Chart of Accounts List</u> - Detail Accounts Only, Chart of Accounts order - Page 2 of 2

Account Setup Report

Date: 11/26/2	018		nt Setup Report Martin & Anderson		Page: 1
Account #:		1110.00			
Description:		Operating	Account		
Department:		0			
Account Type		Bank Acc	ount (Balance Sheet A	Account)	
Print Type:		Detail			
Bank/Card Na	ime:	First Bank	(
Bank/Card De	escription:	Operating	Account		
Bank/Card Ac	count #:	9874-342	-22352		
Accrual Acct:		No			
Inactive:		No			
Display on De	•	Yes			
	mmary Report:	No			
	d Balance Type:	No			
	tect PDF Recon Report				
Advanced Clie	ent Costs Account:	No			
		*** Acc	ount Balances ***		
Dec 18:	258,675.71	Nov 18:	258,675.71	Oct 18:	234,425.33
Sep 18:	205,999.18	Aug 18:	211,946.01	Jul 18:	216,795.49
Jun 18:	208,379.22	May 18:	196,053.72	Apr 18:	258,207.17
Mar 18:	319,468.43	Feb 18:	287,115.70	Jan 18:	286,821.52
Dec 17:	297,430.75	Nov 17:	287,122.75	Oct 17:	287,122.75
Sep 17:	163,202.50	Aug 17:	0.00	Jul 17:	0.00
Jun 17:	0.00	May 17:	0.00	Apr 17:	0.00
Mar 17:	0.00	Feb 17:	0.00	Jan 17:	0.00
Dec 16:	0.00	Nov 16:	0.00	Oct 16:	0.00
Sep 16:	0.00	Aug 16:	0.00	Jul 16:	0.00
Jun 16:	0.00	May 16:	0.00	Apr 16:	0.00
Mar 16:	0.00	Feb 16:	0.00	Jan 16:	0.00

File | Open | Chart of Accounts |



The Account Setup Report displays information about the selected account.

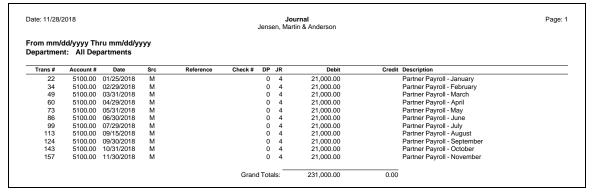
Account Information Reports

Date: 11/28/2018	Account Information Bala Jensen, Martin & Ande		Page: 1
Account #: 1110.00 - Op Monthly Balances	perating Account	2018	Difference
January	0.00	286,821.52	-286,821.52
February	0.00	287,115.70	-287,115.70
March	0.00	319,468.43	-319,468.43
April	0.00	258,207.17	-258,207.17
May	0.00	196,053.72	-196,053.72
June	0.00	208,529.22	-208,529.22
July	0.00	216,949.49	-216,949.49
August	0.00	212,250.01	-212,250.01
September	163,202.50	206,403.18	-43,200.68
October	287,122.75	233,214.23	53,908.52
November	287,122.75	256,290.65	30,832.10
December	297.430.75		

Account Information Report - Balances tab

Date: 11/28/2018	Account Information Bud Jensen, Martin & And		Page: 1
Account #: 5100.00 - Part	tner Salaries		
Budget Information	2018 Actual	2018 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	21,000.00	21,000.00	0.00
May	21,000.00	21,000.00	0.00
June	21,000.00	21,000.00	0.00
July	21,000.00	21,000.00	0.00
August	0.00	21,000.00	-21,000.00
September	42,000.00	21,000.00	21,000.00
October	21,000.00	21,000.00	0.00
November	21,000.00	21,000.00	0.00
December		21,000.00	
Total:	231,000.00	252.000.00	0.00

Account Information Report - **Budgets** tab



Account Information Report - Journal tab

File | Open | Chart of Accounts | Account Information | Menu



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**.

Printing from the Budgets tab will print an Account Information Budgets Report. If the Account # **Budgets tab**

> 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.

Printing from the Journal Entries tab will print a Journal Report. This report will display all journal Journal tab

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

					Jelisei	n, Martin & And	1013011					
Departments:		artments										
Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Tota
4100.01 11,000.00	1 Fee Incor 11,000.00	me - 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	132,000.0
4100.02 10,000.00	2 Fee Incor 10,000.00	me - 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	120,000.0
4100.03 7,000.00	3 Fee Incor 7,000.00	me - 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	84,000.0
4100.04 9,000.00	4 Fee Incor 9,000.00	me - 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	108,000.0
4100.05 6,600.00	5 Fee Incor 6,600.00	me - 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	79,200.0
4100.06 3,000.00	6 Fee Incor 3,000.00	me - 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	36,000.0
4100.07 2,800.00	7 Fee Incor 2,800.00	me - 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	33,600.0
4100.08 4,500.00	8 Fee Incor 4,500.00	me - 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	54,000.0
4100.09 6,500.00	9 Fee Incor 6,500.00	me - 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	78,000.0
4100.10 2,100.00	10 Fee Incor 2,100.00	me - 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	25,200.0
4800.00 200.00	0 Finance 0 200.00	Charge Income 200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.0
4900.00 3,000.00	0 Miscellan 3,000.00	eous 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	36,000.0
Fotal 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	788,400.0

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

					0200	Jensen, Marti	y Verification in & Anderson aniel H. Brady				
Account A	Account Name	Jrn	Date	Date Entered	Reference	Check #	Amount	D/C	Src	Status	Trans # Description
1110.00	Operating Account	2	11/17/2018	11/23/2018	415.00		80,000.00	D	В	0	221 Payment
	ee Income - MLJ	2	11/17/2018	11/23/2018	415.00		20,271.30	С	В	0	221 Payment
	ee Income - PAM	2	11/17/2018	11/23/2018	415.00		19,213.93	C	В	0	221 Payment
	ee Income - RPA	2	11/17/2018	11/23/2018	415.00		3,796.44	C	В	0	221 Payment
	ee Income - ROB	2	11/17/2018	11/23/2018	415.00		21,114.99	С	В	0	221 Payment
	ee Income - KIM	2	11/17/2018	11/23/2018	415.00		1,529.12	С	В	0	221 Payment
	ee Income - DHB	2	11/17/2018	11/23/2018	415.00		1,413.43	С	В	0	221 Payment
	ee Income - CB ee Income - JAN	2	11/17/2018 11/17/2018	11/23/2018 11/23/2018	415.00 415.00		4,386.79 3.614.31	C	B B	0	221 Payment 221 Payment
	ee Income - JIM	2	11/17/2018	11/23/2018	415.00		2,372.78	c	В	Ö	221 Payment
	ee Income - JPP	2	11/17/2018	11/23/2018	415.00		2,286.91	č	R	Õ	221 Payment
	Operating Account	2	11/23/2018	11/23/2018	200.02	16	-1,451.00	Ď	В	R	222 Payment
	Jnapplied Payments	2	11/23/2018	11/23/2018	200.02	16	-1,451.00	č	В	R	222 Payment
	Operating Account	2	11/23/2018	11/23/2018	200.02	16	1,451,00	Ď	В	Ö	223 Payment
	ee Income - MLJ	2	11/23/2018	11/23/2018	200.02	16	858.31	С	В	O	223 Payment
4100.06 F	ee Income - DHB	2	11/23/2018	11/23/2018	200.02	16	91.00	С	В	0	223 Payment
	ee Income - CB	2	11/23/2018	11/23/2018	200.02	16	72.53	С	В	O	223 Payment
4100.08 F	ee Income - JAN	2	11/23/2018	11/23/2018	200.02	16	429.16	С	В	0	223 Payment
	Operating Account	2	11/17/2018	11/17/2018	850.00		-125.00	D	В	R	224 Payment
	Jnapplied Payments	2	11/17/2018	11/17/2018	850.00		-125.00	С	В	R	224 Payment
	Operating Account	2	11/17/2018	11/23/2018	850.00		125.00	D	В	0	225 Payment
	ee Income - MLJ	2	11/17/2018	11/23/2018	850.00		111.61	С	В	0	225 Payment
	ee Income - KIM	2	11/17/2018	11/23/2018	850.00		13.39	С	В	0	225 Payment
	Operating Account	2	11/04/2018	11/23/2018	121.01		5,000.00	D	В	0	226 Payment
	ee Income - MLJ	2	11/04/2018	11/23/2018	121.01		1,857.27	С	В	0	226 Payment
	Fee Income - PAM Fee Income - RPA	2	11/04/2018 11/04/2018	11/23/2018 11/23/2018	121.01 121.01		2,197.20 914.00	C	B B	0	226 Payment 226 Payment
	ee Income - RPA ee Income - KIM	2	11/04/2018	11/23/2018	121.01 121.01		914.00 31.53	C	В	0	
1442.00 5		3	11/28/2018			25654		D			226 Payment
	Operating Account	3	11/28/2018	11/28/2018 11/28/2018	320559 320559	25654	205.00 205.00	С	A	0	 Software Technology, Inc./Purchase Tabs3 Device Interface Program Software Technology, Inc./Purchase Tabs3 Device
	Operating Account	3	11/28/2018	11/28/2018	320009	25655	150.00	D	A	0	227 Software Technology, Inc./Purchase Tabs3 Device Interface Program 228 Clerk of the District Court/Petition for Dissolution of
	Operating Account	3	11/28/2018	11/28/2018		25655	150.00	С	A	0	Marriage Filing Fee 228 Clerk of the District Court/Petition for Dissolution of
	Contract Labor	3	11/28/2018	11/28/2018	KEY	25656	10.00	D	A	0	Marriage Filing Fee 229 D & B Real Estate Management Company/Duplicate
	Operating Account	3	11/28/2018	11/28/2018	KEY	25656	10.00	С	Α	0	Key for building 229 D & B Real Estate Management Company/Duplicate
8090.00	-	3	11/28/2018	11/28/2018	402310760011	25657	68.96	D	Α	0	Key for building 230 Sprint Local & Long Distance/November Cell Phone
1110.00	Operating Account	3	11/28/2018	11/28/2018	402310760011	25657	68.96	С	Α	0	Charges 230 Sprint Local & Long Distance/November Cell Phone
8200.00 F	Professional Services	3	11/28/2018	11/28/2018		25658	750.00	D	Α	0	Charges 231 Clean All Janitorial Services/Monthly Cleaning Charges
1110.00	Operating Account	3	11/28/2018	11/28/2018		25658	750.00	С	Α	0	(Bi-Weekly Service) 231 Clean All Janitorial Services/Monthly Cleaning Charges
						Debits:	66,183.96				(Bi-Weekly Service)
ccount Check	sum = 12,309,204					Credits:	66,183.96				
hanged En	tries										
New											
Old	Credit Card Payable	1	10/27/2018	11/23/2018			100.00	D	M	0	216 Payment in full
	Credit Card Payable	1	10/27/2018	11/23/2018			100.00	C	М	0	216 Payment in full
	Operating Account	1	10/27/2018	10/27/2018			100.00	С	М	0	216 Payment in full
Old 1110.00 (Operating Account	1	10/27/2018	10/27/2018			100.00	D	М	0	216 Payment in full
New 4100.05 F	ee Income - KIM	2	11/04/2018	11/23/2018	121.01		31.53	С	В	0	226 Payment
Old	ee Income - KIM	2	11/04/2018	11/23/2018	121.01		31.53		В	0	226 Payment
	on 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).

Jrnl 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 Trust Accounting Software, the TAS trust account number is automatically entered in the Reference field. If journal entries are posted from Tabs3, 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

GLS. M = manual entry (generated by GLS), B = billing (generated by Tabs3), A = APS (generated by the Accounts Payable Software), T = TAS (generated by the Trust Accounting Software), P = TAS (generated by Peninsula Software of Virginia's PenSoft Payroll software or the GLS Post ASCII Data

program) and "R" = recurring entry (generated by the GLS Post Recurring Entries program).

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 GLS. It is used to retrieve journal entries for

editing purposes.

Changed EntriesAny 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 ChecksumTotal 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: 11/28/2018 Bank Account Balance Page: 1
Jensen, Martin & Anderson

 Account
 Description
 Balance

 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:
 336,742.26

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

Deposit To:	First Ban	k			Deposit Date:	11/28/2018	
Account Name: Account #:	Operating 9874-342	g Account 2-22352			Deposit ID:	20181128	
Chk#	Date	Rcpt Type	Reference	Description			Amour
	11/28/2018	Cash	415.00	Payment			16,440.0
	11/28/2018	Cash	200.01	Payment			812.5
	11/28/2018	Cash	200.01	Payment			506.2
	11/28/2018	Cash	415.00	Payment			50,000.0
					Total Cash		67,758.7
					Deposit Total (0 Items)		67,758.7

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 program 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 [*]	Го
Account	Name
Account	#

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.

clicking the **Bank into** button in the chart of Accounts.

Deposit ID

The Deposit ID is optional and is entered by the user in the Deposit Slips window. By default, GLS assigns a value of yyyymmdd 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: 11/26/2018	Advanced Client Costs Report Jensen, Martin & Anderson		Page: 1
Tabs3 Advances Due Tabs3 WIP Advances APS Unposted Unpaid Invoices APS Unposted Checks/EFTs	Delaca-	+ - -	150.00 1,315.50 235.00 0.00
Calculated Advanced Client Costs I GLS Account #1210.00 Client Cost Discrepancy			1,230.50 1,230.50 In Balance
Information regarding discrepancie: http://support.tabs3.com/main/R117	s can be found in the Knowledge Base at: '57.htm		

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 (APS) that will go to Advanced Client Costs Accounts, and the account balance for GLS 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.

integration.	
Definitions for Ad	vanced Client Costs Report
Date	The date the report was printed.
Tabs3 Advances Due	The total of all accounts receivable advances due in Tabs3 Billing. This amount does not include advance sales tax.
Tabs3 WIP Advances	The total of all billable work-in-process advances in Tabs3 Billing.
APS Unposted Unpaid Invoices	The total of all Unpaid Invoices in APS 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 GLS are included.
APS Unposted Checks/EFTs	This is the total of all checks and EFTs in APS 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 GLS are included.
Calculated Advanced Client Costs Balance	Calculated as Tabs3 Advances Due plus Tabs3 WIP Advances minus APS Unposted Unpaid Invoices minus APS Unposted Checks/EFTs .
GLS Account Balance	The current balance of the GLS Advanced Client Costs Account. Each account will be on a separate line and will list the account number and account name.
Pending Tabs3 Advance Payments	The total of Tabs3 WIP Payments with unapplied amounts that will allocate to advances. If no unapplied WIP Payments exist, this line will be omitted. ¹
GLS Advanced Client Costs Accounts Total	The total of all GLS Account Balances and Pending Tabs3 Advance Payments. If only a single GLS Account Balance exists, and no unapplied WIP Payments exist, this line will be omitted. ¹

¹ Not shown on the sample report.

Discrepancy

Accounts Total. When there is no discrepancy, the value will be "In Balance".

Calculated as Calculated Advanced Client Costs Balance minus GLS Advanced Client Costs

Reconciliation Discrepancy Report

GLS Reconciliation Discrepancy Report Jensen, Martin & Anderson

Page: 1

1110.00 - Operating Account 9874-342-22352 - First Bank GLS Account #: Bank Account #:

Statement Date: 10/31/2018

Beginning Balance Comparison

Date: 11/28/2018

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

-186.25 Calculated Reconciliation Balance 206,403.18

Last Reconciliation

Statement Date Statement Ending Balance Reconciliation Report 09/30/2018 206,403.18 recon_20180930_1110-00.pdf

Unreconciled Journal Entries

Date	Check #	Reference	Description	Debit	Credit	Trans
10/06/2018	18542		Referral Fee	25,000.00		21
10/17/2018	25841		City of Lincoln - Parking		90.00	12
10/17/2018	25840		D & B Real Estate - Monthly Rent		6,500.00	13
10/17/2018			Rent Received - Sublease	3,000.00		13
10/21/2018	25843		Lincoln Electric Company		98.25	13
10/25/2018	25845		Eastern Nebraska Cable Company		95.00	1:
10/25/2018	25846		Lincoln Telephone Company		765.25	1:
10/25/2018	25842		Postage		250.00	1:
10/25/2018	25647	3243387	United Parcel Service/Overnight document		75.00	1
10/25/2018	25648		Jackson/Wylinda/Catering/Firm Retreat		1,500.00	1.
10/25/2018	25847		Equipment Lease		110.00	1.
10/25/2018			Payment in full		100.00	2
10/28/2018	25646		Clean All Janitorial/Monthly Cleaning Ch		750.00	1
10/28/2018	200.0	121 01	Payment	269.93		1
10/31/2018	25848		Payment on Bank Loan	200.00	1,000.00	1.
10/31/2018	25853		State Income Tax		1,703.15	1.
0/31/2018	25852		Payroll Taxes		8,485.49	1
0/31/2018	25851		401(K) Contributions		4,868.06	1
0/31/2018	25850		Payroll Deposit		32,026.96	1
0/31/2018	25855		Employee Health Insurance		7,370.00	1
0/31/2018	25854		Workers' Comp./SUTA		707.16	1
0/31/2018	25849		Payroll Service		65.00	1
0/31/2018	23043	200.01	Payment	275.00	05.00	1
0/31/2018			Payment	65,011.69		1
1/09/2018			Payment	5,000.00		2
1/17/2018		121.01	Rent Received - Sublease	3,000.00		1
	25857			3,000.00	90.00	1
1/17/2018			City of Lincoln - Parking			
1/17/2018	25856		D & B Real Estate - Monthly Rent		6,500.00	1
1/22/2018	25859		Lincoln Electric Systems		125.89	1
1/22/2018	25858	445.00	Postage	00 000 00	250.00	1
1/22/2018			Payment	20,000.00		1
1/22/2018			Payment	125.00		1
1/22/2018			Payment	-20,000.00		2
1/22/2018		415.00	Payment	80,000.00		2
1/24/2018	25860		Equipment Lease		600.00	1
1/25/2018	25861		Lincoln Water & Waste		150.00	1
1/25/2018	25865		ABC Office Supplies		152.36	1
1/25/2018	25863		Eastern Nebraska Cable Company		95.00	1
1/25/2018	25864		Lincoln Telephone Company		756.55	1
1/25/2018	25866		Equipment Lease		110.00	1
1/28/2018	16		Payment	1,451.00		1
1/28/2018	16		Payment	-1,451.00		2
1/28/2018	16	200.02	Payment	1,451.00		2
11/29/2018	25862		Business Cards - KIM, JIM, JAN		270.00	1
11/30/2018	25867		Payment on Bank Loan		1,000.00	1
11/30/2018	25869		Payroll Deposit		32,026.96	1
11/30/2018	25870		401(K) Contributions		4,868.06	1
11/30/2018	25874		Employee Health Insurance		7,370.00	1
11/30/2018	25871		Payroll Taxes		8,485.49	1

Date: 11/28/2018				Page: 2		
	ournal Entries					
Date	Check #	Reference	Description	Debit	Credit	Trans #
11/30/2018	25872		State Income Tax		1,703.15	157
11/30/2018	25873		Workers' Comp./SUTA		707.16	157
11/30/2018	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		
			ast Reconciliation			
Manually Reco	nciled Journal I		ast Reconciliation Description	Debit	Credit	Trans #
Date 10/27/2018		Reference 101.00	Description Payment	723.40	Credit	162
Date 10/27/2018 10/27/2018	Check #	101.00 101.00	Description Payment Payment	723.40 -723.40	Credit	162 186
Date 10/27/2018 10/27/2018 10/28/2018	Check # 3245	101.00 101.00 101.00	Description Payment Payment Payment	723.40 -723.40 1,382.35	Credit	162 186 163
Date 10/27/2018 10/27/2018 10/28/2018 10/28/2018	3245 3245	101.00 101.00 101.00	Description Payment Payment Payment Payment Payment	723.40 -723.40		162 186 163 187
Date 10/27/2018 10/27/2018 10/28/2018 10/28/2018 10/31/2018	Check # 3245	Reference 101.00 101.00 101.00 101.00	Description Payment Payment Payment Payment ABC Office Supplies	723.40 -723.40 1,382.35 -1,382.35	Credit 186.25	162 186 163 187 135
Date 10/27/2018 10/27/2018 10/28/2018 10/28/2018 10/31/2018 11/22/2018	3245 3245	Reference 101.00 101.00 101.00 101.00	Description Payment Payment Payment Payment Payment ABC Office Supplies Payment	723.40 -723.40 1,382.35 -1,382.35 -80,000.00		162 186 163 187 135 220
Date 10/27/2018 10/27/2018 10/28/2018 10/28/2018 10/31/2018 11/22/2018 11/22/2018	3245 3245	Reference 101.00 101.00 101.00 101.00 415.00 415.00	Description Payment Payment Payment Payment Payment ABC Office Supplies Payment Payment Payment	723.40 -723.40 1,382.35 -1,382.35 -80,000.00 80,000.00		162 186 163 187 135 220 221
Date 10/27/2018 10/27/2018 10/28/2018 10/28/2018 10/31/2018 11/22/2018 11/22/2018 11/22/2018	3245 3245	Reference 101.00 101.00 101.00 101.00 415.00 415.00 850.00	Description Payment Payment Payment Payment ABC Office Supplies Payment Payment Payment Payment	723.40 -723.40 1,382.35 -1,382.35 -80,000.00 80,000.00 -125.00		162 186 163 187 135 220 221 224
Date 10/27/2018 10/27/2018 10/28/2018 10/28/2018 10/31/2018 11/22/2018 11/22/2018	3245 3245	Reference 101.00 101.00 101.00 101.00 415.00 415.00 850.00	Description Payment Payment Payment Payment ABC Office Supplies Payment Payment Payment Payment Payment Payment	723.40 -723.40 1,382.35 -1,382.35 -80,000.00 80,000.00 -125.00 125.00		Trans # 162 186 163 187 135 220 221 224 225
Date 10/27/2018 10/27/2018 10/28/2018 10/28/2018 10/31/2018 11/22/2018 11/22/2018 11/22/2018	3245 3245	Reference 101.00 101.00 101.00 101.00 415.00 415.00 850.00	Description Payment Payment Payment Payment ABC Office Supplies Payment Payment Payment Payment Payment Total Manually Reconciled Debits	723.40 -723.40 1,382.35 -1,382.35 -80,000.00 80,000.00 -125.00	186.25	162 186 163 187 135 220 221 224
Date 10/27/2018 10/27/2018 10/28/2018 10/28/2018 10/31/2018 11/22/2018 11/22/2018 11/22/2018	3245 3245	Reference 101.00 101.00 101.00 101.00 415.00 415.00 850.00	Description Payment Payment Payment Payment ABC Office Supplies Payment Payment Payment Payment Payment Payment	723.40 -723.40 1,382.35 -1,382.35 -80,000.00 80,000.00 -125.00 125.00		162 186 163 187 135 220 221 224

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 GLS 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 Co Current Balance	Emparison 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 program 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: 11/28/201	18		GLS Detail Reconciliation Report Jensen, Martin & Anderson			Page:
Account #:	1110.00		Operating Account As of the Period Ending October 31, 2018			
Cleared Check						
Date	Check #	Reference	Description		Amount	Trans
0/28/2018	25646		Clean All Janitorial/Monthly Cleaning Ch		-750.00	13
0/25/2018	25647	3243387	United Parcel Service/Overnight document		-75.00	13
0/25/2018	25648		Jackson/Wylinda/Catering/Firm Retreat		-1,500.00	14
0/17/2018	25840		D & B Real Estate - Monthly Rent		-6,500.00	13
0/17/2018	25841		City of Lincoln - Parking		-90.00	12
0/25/2018	25842		Postage		-250.00	13
0/21/2018	25843		Lincoln Electric Company		-98.25	13
0/31/2018	25844		ABC Office Supplies		-186.25	13
0/25/2018	25845		Eastern Nebraska Cable Company		-95.00	13
0/25/2018	25846		Lincoln Telephone Company		-765.25	13
0/25/2018	25847		Equipment Lease		-110.00	14
0/31/2018	25848		Payment on Bank Loan		-1,000.00	14
0/31/2018	25849		Payroll Service		-65.00	14
0/31/2018	25850		Payroll Deposit		-32,026.96	14
0/31/2018	25851		401(K) Contributions		-4,868.06	14
0/31/2018	25852		Payroll Taxes		-8,485.49	14
0/31/2018	25853		State Income Tax		-1,703.15	14
0/31/2018	25854		Workers' Comp./SUTA		-707.16	14
0/31/2018	25855		Employee Health Insurance		-7,370.00	14
0/01/2010	20000		Employee Floatal modification		7,070.00	
	(-)	Total Cleared	Checks	19 items	-66,645.57	
Noarod EETs /	· · ·		Checks	19 items	-66,645.57	
Cleared EFTs /	(-) Other Withdra			19 items	-66,645.57 Amount	Trans
	· · ·	wals	Checks Description Payment in full	19 items	,	Trans
Date	Other Withdrav	wals Reference	Description	19 items	Amount	
Date	Other Withdrav	wals Reference	Description Payment in full		Amount -100.00	
Oate 0/25/2018	Other Withdrav	wals Reference	Description Payment in full		Amount -100.00	21
Oate 0/25/2018 Cleared Receip Date	Other Withdrav	wals Reference Total Cleared	Description Payment in full EFTs / Other Withdrawals Description		Amount -100.00 -100.00	21 Trans
Date 0/25/2018 Cleared Receip Date 0/06/2018	Other Withdrav	wals Reference Total Cleared	Description Payment in full EFTs / Other Withdrawals Description Referral Fee		Amount -100.00 -100.00 Amount 25,000.00	Trans
Olate 0/25/2018 Cleared Receip Date 0/06/2018 0/21/2018	Other Withdrav	Reference Reference 20181021	Description Payment in full EFTs / Other Withdrawals Description Referral Fee Deposit #11		Amount -100.00 -100.00 Amount 25,000.00 3,000.00	7rans 21 1
O/25/2018 Cleared Receip O/06/2018 0/06/2018 0/21/2018 0/28/2018	Other Withdrav	wals Reference Total Cleared	Description Payment in full EFTs / Other Withdrawals Description Referral Fee		Amount -100.00 -100.00 Amount 25,000.00	Trans 21 1
Oate 0/25/2018 Cleared Receip Date	Other Withdrav (-)	Reference Total Cleared Reference 20181021 20181028	Description Payment in full EFTs / Other Withdrawals Description Referral Fee Deposit #11 Deposit #12 Deposit #13		Amount -100.00 -100.00 Amount 25,000.00 3,000.00 65,286.69	Trans 21 1
O/25/2018 Cleared Receip O/06/2018 0/06/2018 0/21/2018 0/28/2018	(-)	Reference Reference 20181021 20181028 20181028 Total Cleared	Description Payment in full EFTs / Other Withdrawals Description Referral Fee Deposit #11 Deposit #12 Deposit #13 Receipts	1 item	Amount -100.00 -100.00 Amount 25,000.00 3,000.00 65,286.69 269.93 93,556.62	Trans 21 1
Date 0/25/2018 Cleared Receip Date 0/06/2018 0/21/2018 0/28/2018 0/28/2018	(-) pts (+)	Reference Total Cleared Reference 20181021 20181028 20181028	Description Payment in full EFTs / Other Withdrawals Description Referral Fee Deposit #11 Deposit #12 Deposit #13 Receipts	1 item	Amount -100.00 -100.00 Amount 25,000.00 3,000.00 65,286.69 269.93	Trans 21 1
Date 0/25/2018 Cleared Receip Date 0/06/2018 0/21/2018 0/28/2018 0/28/2018	(-) pts (+)	Reference Reference 20181021 20181028 20181028 Total Cleared	Description Payment in full EFTs / Other Withdrawals Description Referral Fee Deposit #11 Deposit #12 Deposit #13 Receipts Other Deposits	1 item	Amount -100.00 -100.00 Amount 25,000.00 3,000.00 65,286.69 269.93 93,556.62 0.00	Trans 21 1
Date 0/25/2018 Cleared Receip Date 0/06/2018 0/21/2018 0/21/2018 0/28/2018	(-) pts (+)	Reference Total Cleared Reference 20181021 20181028 20181028 Total Cleared Total Cleared Statement Beg	Description Payment in full EFTs / Other Withdrawals Description Referral Fee Deposit #11 Deposit #12 Deposit #13 Receipts Other Deposits ginning Balance	1 item 4 items 0 items	Amount -100.00 -100.00 Amount 25,000.00 3,000.00 65,286.69 269.93 93,556.62 0.00	Trans 21 1
Date 0/25/2018 Cleared Receip Date 0/06/2018 0/21/2018 0/28/2018 0/28/2018	(-) pts (+)	Reference Total Cleared Reference 20181021 20181028 20181028 Total Cleared Total Cleared Statement Bec Cleared Withd	Description Payment in full EFTs / Other Withdrawals Description Referral Fee Deposit #11 Deposit #12 Deposit #13 Receipts Other Deposits ginning Balance	1 item 4 items 0 items	Amount -100.00 -100.00 Amount 25,000.00 3,000.00 65,286.69 269.93 93,556.62 0.00 206,403.18 -66,745.57	Trans 21 1
Date 0/25/2018 Cleared Receip Date 0/06/2018 0/21/2018 0/28/2018 0/28/2018	(-) pts (+)	Reference Total Cleared Reference 20181021 20181028 20181028 Total Cleared Total Cleared Statement Beg	Description Payment in full EFTs / Other Withdrawals Description Referral Fee Deposit #11 Deposit #12 Deposit #13 Receipts Other Deposits ginning Balance	1 item 4 items 0 items	Amount -100.00 -100.00 Amount 25,000.00 3,000.00 65,286.69 269.93 93,556.62 0.00	Trans 21 1
Date 0/25/2018 Cleared Receip Date 0/06/2018 0/21/2018 0/28/2018 0/28/2018	(-) pts (+)	Reference Total Cleared Reference 20181021 20181028 20181028 Total Cleared Total Cleared Statement Bec Cleared Withd	Description Payment in full EFTs / Other Withdrawals Description Referral Fee Deposit #11 Deposit #12 Deposit #13 Receipts Other Deposits ginning Balance rawals sits ce	1 item 4 items 0 items	Amount -100.00 -100.00 Amount 25,000.00 3,000.00 65,286.69 269.93 93,556.62 0.00 206,403.18 -66,745.57	Trans 21 1
Date 0/25/2018 Cleared Receip Date 0/06/2018 0/21/2018 0/28/2018 0/28/2018	(-) pts (+)	Reference Total Cleared 20181021 20181028 20181028 Total Cleared Total Cleared Statement Beg Cleared Withd Cleared Depos Cleared Balan	Description Payment in full EFTs / Other Withdrawals Description Referral Fee Deposit #11 Deposit #12 Deposit #13 Receipts Other Deposits ginning Balance rawals sits ce	1 item 4 items 0 items	Amount -100.00 -100.00 Amount 25,000.00 3,000.00 65,286.69 269.93 93,556.62 0.00 206,403.18 -66,745.57 93,556.62 233,214.23	Trans 21 1
Date 0/25/2018 Cleared Receip Date 0/06/2018 0/21/2018 0/28/2018 0/28/2018 Reconciliation	(-) pts (+) (+) Balances	Reference Total Cleared Reference 20181021 20181028 20181028 Total Cleared Total Cleared Statement Beg Cleared Withd Cleared Depos Cleared Balan Statement Enc Difference	Description Payment in full EFTs / Other Withdrawals Description Referral Fee Deposit #11 Deposit #12 Deposit #13 Receipts Other Deposits ginning Balance rawals sits ce	1 item 4 items 0 items	Amount -100.00 -100.00 Amount 25,000.00 3,000.00 65,286.69 269.93 93,556.62 0.00 206,403.18 -66,745.57 93,556.62 233,214.23 233,214.23	
Date 0/25/2018 Cleared Receip Date 0/06/2018 0/21/2018 0/28/2018 0/28/2018 Reconciliation	(-) pts (+)	Reference Total Cleared Reference 20181021 20181028 20181028 Total Cleared Total Cleared Statement Beg Cleared Withd Cleared Depos Cleared Balances Statement Enc Difference //2018 Statement Enc	Description Payment in full EFTs / Other Withdrawals Description Referral Fee Deposit #11 Deposit #12 Deposit #13 Receipts Other Deposits ginning Balance rawals sits ce ding Balance	1 item 4 items 0 items 20 items 4 items	Amount -100.00 -100.00 Amount 25,000.00 3,000.00 65,286.69 269.93 93,556.62 0.00 206,403.18 -66,745.57 93,556.62 233,214.23 233,214.23 In Balance	Trans 21 1
Date 0/25/2018 Cleared Receip Date 0/06/2018 0/21/2018 0/28/2018 0/28/2018 Reconciliation	(-) pts (+) (+) Balances	Reference Total Cleared Reference 20181021 20181028 20181028 Total Cleared Total Cleared Statement Bec Cleared Withd Cleared Depos Cleared Balance Statement Enc Difference //2018 Statement Enc Total Outstand	Description Payment in full EFTs / Other Withdrawals Description Referral Fee Deposit #11 Deposit #12 Deposit #13 Receipts Other Deposits ginning Balance rawals sits ce ding Balance ding Balance ding Items	1 item 4 items 0 items	Amount -100.00 -100.00 Amount 25,000.00 3,000.00 65,286.69 269.93 93,556.62 0.00 206,403.18 -66,745.57 93,556.62 233,214.23 233,214.23 In Balance	Trans 21 1
Date 0/25/2018 Cleared Receip Date 0/06/2018 0/21/2018 0/28/2018 0/28/2018 Reconciliation	(-) pts (+) (+) Balances	Reference Total Cleared Reference 20181021 20181028 20181028 Total Cleared Total Cleared Statement Beg Cleared Withd Cleared Depos Cleared Balances Statement Enc Difference //2018 Statement Enc	Description Payment in full EFTs / Other Withdrawals Description Referral Fee Deposit #11 Deposit #12 Deposit #13 Receipts Other Deposits ginning Balance rawals sits ce ding Balance ding Balance ding Items	1 item 4 items 0 items 20 items 4 items	Amount -100.00 -100.00 Amount 25,000.00 3,000.00 65,286.69 269.93 93,556.62 0.00 206,403.18 -66,745.57 93,556.62 233,214.23 233,214.23 In Balance	Trans 21 1

 ${\it Detail Reconciliation Report with only Cleared entries in {\it Date}\ order.}$

Date: 11/28/2018		GLS Su	mmary Reconciliation Report Jensen, Martin & Anderson	Page:
Account #: 1110.00)		Operating Account	Thru: 10/31/201
Withdrawals				
Date C	Check #		Amount	
10/28/2018	25646		-750.00	
10/25/2018	25647		-75.00	
10/25/2018	25648		-1,500.00	
	25840		-6,500.00	
	25841		-90.00	
10/25/2018	25842		-250.00	
10/21/2018	25843		-98.25	
10/31/2018	25844		-186.25	
	25845		-95.00	
10/25/2018	25846		-765.25	
10/25/2018	25847		-110.00	
10/31/2018	25848		-1,000.00	
10/31/2018	25849		-65.00	
10/31/2018	25850		-32,026.96	
10/31/2018	25851		-4,868.06	
10/31/2018	25852		-8,485.49	
10/31/2018	25853		-1,703.15	
10/31/2018	25854		-707.16	
10/31/2018	25855		-7,370.00	
10/25/2018			-100.00	
Total Withdrawals		20 items	-66,745.57	
Deposits				
Date C	Check #		Amount	
10/06/2018	18542		25,000.00	
10/21/2018	DEP		3,000.00	
10/28/2018	DEP		65,286.69	
10/28/2018	DEP		269.93	
Total Deposits		4 items	93,556.62	
Reconciliation Balance	es			
Statement Beginnin	ıg Balance		206,403.18	
Cleared Withdrawal		20 items	-66,745.57	
Cleared Deposits		4 items	93,556.62	
Cleared Balance		_	233,214.23	
Statement Ending E	Balance		233,214.23	
Difference			In Balance	
Account Balances as				
Statement Ending E Total Outstanding I		0 items	233,214.23 0.00	
Current Balance			233,214.23	

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

Menu Reports | Reconciliation Reports

The GLS 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 GLS Account Balance is included. This section allows you to quickly determine how much money is in the GLS 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 butt

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

ate: 11/28/2	2018			Journal Jensen, Martin & Anderson						Page
	/2018 Thru t: All Dep	ı 11/30/2018 partments								
Trans #	Account #	Date	Src	Reference	Check #	DP	JR	Debit	Credit	Description
148		11/22/2018	М		25859	0	3			Lincoln Electric Systems
148 148		11/22/2018 11/22/2018	M M		25858	0	3		250.00	Postage Lincoln Electric Systems
148		11/22/2018	M			0	3			Postage
Sul	btotal for Ref	erence :						375.89	375.89	
183	1110.00	11/22/2018	В	415.00		0	2	20,000.00		Payment
183	2270.00	11/22/2018	В	415.00		0	2		20,000.00	Payment
Su	btotal for Ref	erence 415.00:						20,000.00	20,000.00	
184		11/22/2018	В	850.00		0	2			Payment
184 Sui		11/22/2018 erence 850.00:	В	850.00		0	2	125.00	125.00 125.00	Payment
Ou	blotal for reci	CICIIOC 000.00.						120.00	120.00	
147		11/22/2018	M	Payroll	23328	0	4			Paycheck Jimmy Praum
147 147		11/22/2018 11/22/2018	M M	Payroll Payroll	23328 23328	0	4			Paycheck Jimmy Praum Paycheck Jimmy Praum
147	2130.00	11/22/2018	M	Payroll	23328	ō	4			Paycheck Jimmy Praum
147		11/22/2018	M	Payroll	23328	0	4			Paycheck Jimmy Praum
147 147		11/22/2018 11/22/2018	M M	Payroll Payroll	23328 23328	0	4			Paycheck Jimmy Praum Paycheck Jimmy Praum
147		11/22/2018	M	Payroll	23328	Ö	4	2,000.00	10.00	Paycheck Jimmy Praum
147		11/22/2018	М	Payroll	23328	0	4			Paycheck Jimmy Praum
147 Sui		11/22/2018 erence Payroll:	M	Payroll	23328	0	4	26.00 2,179.00	2,179.00	Paycheck Jimmy Praum
	te 11/22/201	•						22,679.89	22,679.89	
151		11/24/2018	М		25860	0	3	22,0.0.00		Equipment Lease
151		11/24/2018	M		23800	0	3	600.00	600.00	Equipment Lease
	te 11/24/201							600.00	600.00	
152 154		11/25/2018 11/25/2018	M M		25861 25865	0	3			Lincoln Water & Waste
154		11/25/2018	M		25863	0	3			ABC Office Supplies Eastern Nebraska Cable Company
154	1110.00	11/25/2018	M		25864	0	3		756.55	Lincoln Telephone Company
155		11/25/2018	M		25866	0	3	450.00	110.00	Equipment Lease
152 154		11/25/2018 11/25/2018	M M			0	3	150.00 152.36		Lincoln Water & Waste ABC Office Supplies
155		11/25/2018	M			0	3	110.00		Equipment Lease
154		11/25/2018	M			0	3			Lincoln Telephone Company
154 Sul	btotal for Ref	11/25/2018 erence :	М			0	3	95.00 1,263.91	1,263.91	Eastern Nebraska Cable Company
otal for Dat	te 11/25/201	8:					-	1,263.91	1,263.91	
218	1110.00	11/28/2018	Α		25655	0	3		150.00	Clerk of the District Court/Petition for Dissolution of
221		11/28/2018	Α		25658	0	3			Marriage Filing Fee Clean All Janitorial Services/Monthly Cleaning
218		11/28/2018	A		25655	0	3	150.00	700.00	Charges (Bi-Weekly Service) Clerk of the District Court/Petition for Dissolution of
221		11/28/2018	A		25658	0	3	750.00		Marriage Filing Fee
			Α		23036	U		900.00	900.00	Clean All Janitorial Services/Monthly Cleaning Charges (Bi-Weekly Service)
	btotal for Ref			1/5/	05055	_	_	900.00		D 0 D D and Fatety Marray 12 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
219		11/28/2018	Α	KEY	25656	0	3		10.00	D & B Real Estate Management Company/Duplicate Key for building
219	5400.00	11/28/2018	Α	KEY	25656	0	3	10.00		D & B Real Estate Management Company/Duplicate Key for building
Sul		erence KEY:						10.00	10.00	
171 171		11/28/2018 11/28/2018	B B	200.02 200.02	16 16	0	2	1,451.00	1 451 00	Payment Payment
		erence 200.02:		200.02		Ŭ	_	1,451.00	1,451.00	- Cynlonic
217	1110.00	11/28/2018	Α	320559	25654	0	3		150.00	Software Technology, Inc./Purchase Tabs3 Device Interface Program
217	1442.00	11/28/2018	Α	320559	25654	0	3	150.00		Software Technology, Inc./Purchase Tabs3 Device
Sul	btotal for Ref	erence 320559	:					150.00	150.00	Interface Program
220	1110.00	11/28/2018	Α	402310760011	25657	0	3		68.96	Sprint Local & Long Distance/November Cell Phone
220	8090.00	11/28/2018	Α	402310760011	25657	0	3	68.96		Charges Sprint Local & Long Distance/November Cell Phone
Sul	btotal for Ref	erence 402310	76001	1:				68.96	68.96	Charges
Fotal for Date 11/28/2018:								2,579.96	2,579.96	

ate: 11/28/2	2016					Jense		urnal tin & Anderson		Page
	I/2018 Thru nt: All Dep	11/30/2018 partments								
Trans #	Account #	Date	Src	Reference	Check #	DP	JR	Debit	Credit	Description
156	1110.00	11/30/2018	М		25867	0	1		1,000.00	Payment on Bank Loan
157	1110.00	11/30/2018	M		25868	0	4		65.00	Payroll Service
157	1110.00	11/30/2018	M		25869	0	4		32,026.96	Payroll Deposit
157	1110.00	11/30/2018	M		25870	0	4		4,868.06	401(K) Contributions
157	1110.00	11/30/2018	M		25871	0	4		8,485.49	Payroll Taxes
157	1110.00	11/30/2018	M		25872	0	4		1,703.15	State Income Tax
157	1110.00	11/30/2018	M		25873	0	4		707.16	Workers' Comp./SUTA
157	1110.00	11/30/2018	M		25874	0	4		7,370.00	Employee Health Insurance
157	1130.00	11/30/2018	M			0	4	32,026.96		Payroll Deposit
157	1130.00	11/30/2018	M			0	4		32,026.96	Payroll - November
157		11/30/2018	M			0	4		4,429.97	Federal Income Tax Withheld
157	2110.00	11/30/2018	M			0	4	4,429.97		Federal Income Tax Withheld
157	2120.00	11/30/2018	M			0	4		1,703.15	State Income Tax Withheld
157	2120.00	11/30/2018	M			0	4	1,703.15		State Income Tax Withheld
157	2130.00	11/30/2018	M			0	4		325.89	Employee FICA Withheld
157	2130.00	11/30/2018	M			0	4	325.89		Employee FICA Withheld
157	2140.00	11/30/2018	M			0	4		325.89	Employer FICA Payable
157	2140.00	11/30/2018	M			0	4	325.89		Employer FICA Payable
157	2150.00	11/30/2018	M			0	4		3,403.74	FUTA Payable
157	2150.00	11/30/2018	M			0	4	3,403.74		FUTA Payable
157	2160.00	11/30/2018	M			0	4		553.80	SUTA Payable
157		11/30/2018	M			0	4	553.80		SUTA Payable
157		11/30/2018	M			0	4		2,434.03	401(K) Contributions Withheld
157		11/30/2018	M			0	4	2,434.03		401(K) Contributions Payable
157		11/30/2018	M			0	4		1,680.00	Employee Insurance Withheld
157		11/30/2018	M			0	4	1,680.00		Employee Insurance Payable
156		11/30/2018	M			0	1	387.74		Principal Payment
157		11/30/2018	M			0	4	21,000.00		Partner Payroll - November
157		11/30/2018	M			0	4	8,600.00		Associate Payroll - November
157		11/30/2018	M			0	4	7,000.00		Legal Assistant Payroll - November
157		11/30/2018	M			0	4	3,500.00		Legal Secretary Payroll - November
157		11/30/2018	M			0	4	1,300.00		File Clerk Payroll - November
157		11/30/2018	M			0	4	1,200.00		Other Staff Payroll - November
157		11/30/2018	M			0	4	553.80		SUTA Expense
157		11/30/2018	M			0	4	3,403.74		FUTA Expense
157		11/30/2018	M			0	4	325.89		FICA Expense
157		11/30/2018	M			0	4	2,434.03		401(K) Contributions Match
157		11/30/2018	M			0	4	5,690.00		Health Insurance Premiums
157		11/30/2018	M			0	4	153.36		Workers' Comp. Expense
157		11/30/2018	M			0	4	65.00		Payroll Service
156		11/30/2018	М			0	1	612.26		Interest Expense on Bank Loan
otal for Da	te 11/30/201	8:						103,109.30	103,109.30	
					Grand	J Taka		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**.

	8						Journa Jensen, Martin &						Page:
From 11/01/2	2018 Thru 1	11/30/201	8										
Department:	All Depar	tments											
Trans#	Account #	User ID	Date	Date Entered	Src	Reference	Туре	Check #	DP JR	Debit		Description	
144 Total for Check	1110.00 k # 25856:	DAN	11/17/2018	10/31/2018	М			25856	0 3	0.00	6,500.00 6,500.00	D & B Real Estate - Monthly Rent	
144 Total for Check	1110.00 k # 25857:	DAN	11/17/2018	10/31/2018	М			25857	0 3	0.00	90.00	City of Lincoln - Parking	
148 Total for Check	1110.00 k # 25858:	DAN	11/22/2018	11/22/2018	М			25858	0 3	0.00	250.00 250.00	Postage	
148 Total for Check	1110.00	DAN	11/22/2018	11/22/2018	М			25859	0 3	0.00		Lincoln Electric Systems	
151 Total for Check	1110.00	DAN	11/24/2018	11/24/2018	М			25860	0 3	0.00		Equipment Lease	
	1110.00	DAN	11/25/2018	11/25/2018	М			25861	0 3	0.00		Lincoln Water & Waste	
153 Total for Check	1110.00	DAN	11/29/2018	11/29/2018	М			25862	0 3			Business Cards - KIM, JIM, JAN	
154 Total for Check	1110.00	DAN	11/25/2018	11/25/2018	М			25863	0 3			Eastern Nebraska Cable Company	
154	1110.00	DAN	11/25/2018	11/25/2018	М			25864	0 3		756.55	Lincoln Telephone Company	
Total for Check 154	k # 25864: 1110.00	DAN	11/25/2018	11/25/2018	М			25865	0 3	0.00		ABC Office Supplies	
Total for Check								0500-		0.00	152.36		
155 Total for Check	1110.00 k # 25866 :	DAN	11/25/2018	11/25/2018	М			25866	0 3	0.00	110.00 110.00	Equipment Lease	

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 37 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 indicates the origin of the journal entry and is automatically generated by GLS. M =

manual entry (generated by GLS), B = billing (generated by Tabs3 Billing), A = APS (generated by the Accounts Payable Software), T = TAS (generated by the Trust Accounting Software), P = payroll (generated by Peninsula Software of Virginia's PenSoft Payroll software or the GLS Post ASCII Data

program) and R = recurring entry (generated by the GLS Post Recurring Entries program).

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.

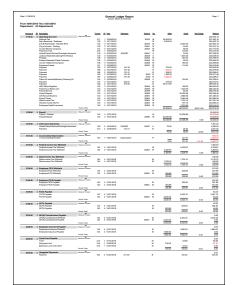
JR Journal Number (1-30).

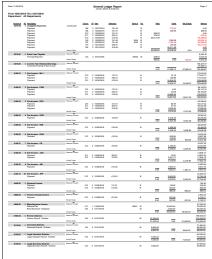
Criteria Page

Date: 11/28/2018		Journal Jensen, Martin & Anderson	Page:
System Date: 11/28/2018	Time: 08:08 AM	lser ID: (BLANK)	
Account Number Selection Criteria:			
Include Accounts:	All		
Include Accrual Accounts:	No		
Department Selection Criteria:			
Include Departments:	All		
Date Selection:			
Date Range:	October		
Bata Oalestia		018 to: 10/31/2018	
Date Selection:	Date		
Journal Report Options: Include:			
Check #:	0 Thru: 9	9999999	
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		
Туре	No		
Check #	Yes		
Department	Yes		
Journal #	Yes		
Amount	Yes		
Description	Yes		
Orientation:	Portrait		
Sort Options:			
1st Sort Order:	Referen	De Company of the Com	
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 program tabs where applicable. The Criteria Page shown above is for a Journal Report.

General Ledger Report





Department:	All Departments										
\$1736.00	in the state of th	(reninsed) Parist Team	heat	d im	fateress	Shark F	=	3,800.00	0.00	<u>Merchangs</u> 3,50000	200
01-4E-00	g File Clark Selectes File Clark Fayed - October	Northean Property	143	4 1001/2018			ш	1,300.00	930	1200.00	10
DIMEN	Other Bull Exterior Other Staff Report - October	Balance Frances	143	4 1001/0018			м	1,200.00		1200.00	10.
E3/8-00	O Employer SUTA SUTA Expense	Parist Totals	143	4 10313018			м	503.80 903.80		803.80	40
8338-6K	0 September PUTS. PUTA September	Parist Toron	161	4 10312018			м	3,413.74		1400.74	30,6
8336.00	0 Employer PICA PICA Expense	Paris Train	161	4 10010018			м	325.89	500	2249	28 32 32
83/8E-06	g 401(K) Bank 401 (K) Contributions Match	Paris Train	16	4 1031,0018		26861	w	2,04.00	500	2.0403	21.5
10414	Health Insurance Premiums	Name France	16	4 1031,0018			w	5,690.00 5,690.00		5,690.00	61,2 66,9
53ML66	Violen' Corp. Espense	Patient Toront	163	4 10312018				163.36		153.36	13
7918.00	O Client Maris Business Loroth with olient	Patent Treat	216	1 10012018			ш	#30 #30		6.0	-
8018.00	G Office Rent G & B Real Estate - Marriely Rent	Parist Total	130	3 10112018		25840	ш	£,000.00 £,000.00		6.000.00	58,0 65,0
8038.66	Lincoln Electric Company	Note Inc.	130	3 10/21/2018		25843	ш	96.25 96.25		925	1,6
NO.36.06	0 Parking City of Lincoln - Parking	Paint Into	129	3 10/172018		26841	ш	80.00		20.0	-
80-81-0E	0 Office Supplies Torre ASC Office Supplies	teines Frant	214 136	1 19/14/2018 3 19/21/2018		20044	ă.	5248 19625			00 00 00
NO ED OF	Office Equipment Leane Equipment Leane	Period Tends	141	3 19292018		21847		2000 1000		23883	330
800-E-00	© Talaphane Lincoln Talaphane Company	Anna Gasar	138	3 19292018		21846	м	765.26		76.26	66 736
BY DELCAS	Internat/Goline Charges Eastern Nationals Colle Company	Annua Ferrara Parina Tenan	T38	3 10/25/2018		2686	w	765.25 95.00 95.00		765.00	131
MORAL	C Prologo Prologo	harm France	138	3 10/25/2018		2660		2000		70.00	3,20
M28.00	6 Depreciation 1/12/Annual Depreciation	Name Town	130	1 19272018	Depresiation		н	121.8F		121.87	100
MUSER	Papal Senior	Name State	143	4 10312018		26849		65.00 65.00			9
M7646	Interest Expense on Bank Loan	Note Texas	142	3 10310018		26848	w	640 M		60.98	7,61
#30E80	6 Other Office Expense Jackson-Wylinda Catering Fron Variety Clear Af Januarial Mankly Charley Ch.	Note See	180	3 10/25/2018 3 10/25/2018		29648 29648	A A	1,600-00 760-00 2,200-00		220000	1,60
			Gain	Local Posted to 3	Total C	bildin and Con		272,864.21	272,864.21 27,888.10		

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 cheese 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).

* 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 indicates the origin of the journal entry and is automatically generated by GLS. M =

manual entry (generated by GLS), B = billing (generated by Tabs3), A = APS (generated by the Accounts Payable Software), T = TAS (generated by the Trust Accounting Software), P = payroll (generated by Peninsula Software of Virginia's PenSoft Payroll software or the GLS Post ASCII Data

program) and R = Recurring Entry (generated by the GLS Post Recurring Entries program).

Balance ForwardThe 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 2018, to get the Balance Forward, General Ledger calculates the total of all journal entries posted to all asset accounts through October 31, 2018 and then deducts the calculated total of all journal entries posted to all liability accounts through October 31, 2018. 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 2018 example, General Ledger calculates the total of all journal entries posted to all asset accounts through November 30, 2018 and then deducts the calculated total of all journal entries posted to all liability accounts through November 30, 2018. This figure represents the Ending Balance as of November 30, 2018.

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.

	3					Jensen, Mar	edger Report tin & Anderson						Pag
		Thru 10/31/2018 Departments											
Account #	DP	Description		Trans #	JR	Date	Reference	Check #	Src	Debit	Credit	Net Change	Bala
1110.00	0	Operating Account Referral Fee	Balance Forward	217		10/06/2018		18542	М	25,000.00			206,403 231,403
		Rent Received - Sublease		130		10/06/2018		10042	M	3,000.00			234,403
		D & B Real Estate - Monthly Rent		130	3	10/17/2018		25840	М		6,500.00		227,903
		City of Lincoln - Parking Lincoln Electric Company		129 131		10/17/2018		25841 25843	M M		90.00 98.25		227,813 227,714
		Payment in full		216		10/25/2018			M		100.00		227,614
		United Parcel Service/Overnight document Jackson/Wylinda/Catering/Firm Retreat		139 140		10/25/2018 10/25/2018	3243387	25647 25648	A A		75.00 1,500.00		227,539 226,039
		Postage		138		10/25/2018		25842	M		250.00		225,789
		Eastern Nebraska Cable Company		138		10/25/2018		25845	M		95.00		225,694
		Lincoln Telephone Company Equipment Lease		138 141		10/25/2018 10/25/2018		25846 25847	M M		765.25 110.00		224,929 224,819
		Payment		162		10/27/2018	101.00		В	723.40			225,543
		Payment Payment		186 166		10/27/2018	101.00 121.01		B B	-723.40 269.93			224,819 225,089
		Payment		163	2	10/28/2018	101.00	3245*	В	1,382.35			226,47
		Payment		187 134		10/28/2018	101.00	3245* 25646	B A	-1,382.35	750.00		225,089 224,339
		Clean All Janitorial/Monthly Cleaning Ch Payment		170		10/26/2018	200.01	23040	В	275.00	750.00		224,33
		Payment		182	2	10/31/2018	415.00	05044	В	65,011.69	400.05		289,626
		ABC Office Supplies Payment on Bank Loan		135 142		10/31/2018		25844 25848	M M		186.25 1,000.00		289,440 288,440
		Payroll Service		143	4	10/31/2018		25849	M		65.00		288,375
		Payroll Deposit 401(K) Contributions		143 143		10/31/2018		25850 25851	M M		32,026.96 4,868.06		256,348 251,480
		Payroll Taxes		143		10/31/2018		25852	M		8,485.49		242,994
		State Income Tax Workers' Comp./SUTA		143 143		10/31/2018		25853 25854	M M		1,703.15		241,29° 240,584
		Employee Health Insurance		143	4	10/31/2018 10/31/2018		25855	M		707.16 7,370.00		233,214
			Period Totals							93,556.62	66,745.57	26,811.05	233,214
1130.00	0	Payroll	Balance Forward										10,000
		Payroll - October		143 143		10/31/2018		25850	M M	32.026.96	32,026.96		-22,026 10,000
		Payroll Deposit	Period Totals	143	4	10/31/2018		25850	IVI	32,026.96	32,026.96	0.00	10,000
4040.00	_	Olland Oned Advances			_					32,020.90	32,020.90	0.00	
1210.00	0	Client Cost Advances United Parcel Service/Overnight document	Balance Forward	139	3	10/25/2018	3243387	25647	Α	75.00			1,961 2,036
		Payment		210		10/28/2018	121.01		В		35.00		2,001
			Period Totals							75.00	35.00	40.00	2,001
1413.00	0	Accumulated Depreciation	Balance Forward										-975
		1/12 Annual Depreciation		132	1	10/27/2018	Depreciation		R	_	121.97		-1,097
			Period Totals							0.00	121.97	-121.97	-1,097
2110.00	0	Federal Income Tax Withheld	Balance Forward	440		40/04/0040					4 400 07		1,360
		Federal Income Tax Withheld Federal Income Tax Withheld		143 143		10/31/2018 10/31/2018		25852	M M	4,429.97	4,429.97		5,789 1,360
			Period Totals							4,429.97	4,429.97	0.00	1,360
2120.00	0	State Income Tax Withheld	Balance Forward										440
		State Income Tax Withheld		143		10/31/2018			M	. 700 . 5	1,703.15		2,143
		State Income Tax Withheld	Period Totals	143	4	10/31/2018			M	1,703.15	1,703.15	0.00	440
	•									1,703.15	1,703.15	0.00	
2130.00	0	Employee FICA Withheld Employee FICA Withheld	Balance Forward	143	4	10/31/2018			М		325.89		612 937
		Employee FICA Withheld		143		10/31/2018		25852	M	325.89			612
			Period Totals							325.89	325.89	0.00	612
2140.00	0	Employer FICA Payable	Balance Forward										612
		Employer FICA Payable Employer FICA Payable		143 143		10/31/2018 10/31/2018		25852	M M	325.89	325.89		937 612
		Employer Flox Payable	Period Totals	143	4	10/31/2016		23032	IVI	325.89	325.89	0.00	612
2450.00	^	FUTA Payable	Balance Forward							323.03	525.05	0.00	64
2150.00		FUTA Payable FUTA Payable	Datatice Forward	143	4	10/31/2018			М		3,403.74		64 3,467
		FUTA Payable		143		10/31/2018		25852	M	3,403.74			64
			Period Totals							3,403.74	3,403.74	0.00	64
2160.00		SUTA Payable	Balance Forward										40
		SUTA Payable SUTA Payable		143 143		10/31/2018 10/31/2018			M M	553.80	553.80		593 40
		33 ayabic	Period Totals	140	4	.0/01/2010			141	553.80	553.80	0.00	40
2210.00	0	401(K) Contributions Payable	Balance Forward							230.00	230.00	0.00	0.
22 10.00		401(K) Contributions Withheld	_ January / Orward	143		10/31/2018			M		2,434.03		2,434
		401(K) Contributions Payable		143		10/31/2018		25851	M	2,434.03			0
			Period Totals							2,434.03	2,434.03	0.00	0.
2220.00	0	Employee Insurance Payable	Balance Forward	4.00		10/04/0010					1 000 00		1.690
		Employee Insurance Withheld Employee Insurance Payable		143 143		10/31/2018 10/31/2018			M M	1,680.00	1,680.00		1,680. 0.
		, ,,==	Period Totals		,					1,680.00	1,680.00	0.00	0.
2230.00	0	Credit Card Payable	Balance Forward							,	,		0.
2230.00		Toner	_ suntoc / Orward	214		10/14/2018			M		52.68		52
		Payment in full		216	1	10/25/2018			M M	100.00			-47.
		Business Lunch with client	Period Totals	215	1	10/31/2018			íVI	100.00	47.32 100.00	0.00	0.
		Harandiad Barranda								100.00	100.00	0.00	
		Unapplied Payments	Balance Forward										0.
2270.00		Payment		162	2	10/27/2018	101.00		В		723.40		723.

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2000 Companies Continued 10 200000000 10 10 10 10	Date: 11/28/2018				•	Jensen, Mai	edger Report rtin & Anderson						Pa
2010													
Payment				Trans #	JR	Date	Reference	Check #	Src	Debit	Credit	Net Change	Ba
Pagment	2270.00		(continued)	186	2	10/27/2018	101.00		В		-723.40		
Pagment		Payment		166	2	10/28/2018	121.01		В				26
Popular									В				-27
Physical Physical 197 2 1909/2018 101 00 20 5 8 1.300 1.000 20 5 8 1.300 1.000 1		Payment		212	2	10/28/2018	415.00	20.45	В		4 000 05		-65,28
Physical Physical 10		Payment Payment							B B				
Private Priv		Payment			2	10/31/2018	200.01		В		275.00		-65,01
1985 1.00		Payment	Period Totals	182	2	10/31/2018	415.00		В	65 556 62		0.00	
Prince P	2510.00	Pank Lean Payable								00,000.02	00,000.02	0.00	
1986	2310.00		Data loc Forward	142	3	10/31/2018		25848	М	359.02			7,67
Automate Pentange Garan (Less)			Period Totals							359.02	0.00	-359.02	7,67
Price Pric	3310.00		Balance Forward										106,40
1 Peter Income - MLJ National Found 11/24 12 10 12 12		Automatic Posting of Gain (Loss)	Pariod Totale							0.00	27.000.10	27 099 10	
Payment										0.00	27,088.10	27,088.10	
Primate	4100.01		Balance Forward	210	2	10/28/2018	121.01		В		37.19		
March Part		Payment		211	2	10/28/2018	200.01		В		166.96		117,81
190.02 Fee Income - PAN		Payment	Period Totals	212	2	10/28/2018	415.00		В	0.00		15 038 37	
Payment	4100.02	2 Eco Incomo - DAM								0.00	10,000.07	10,000.01	
Payment Payment Paired Triads	4100.02	Payment	Dalance Forward						В				96,11
Prince Trains													
4190.03 3 Fe Income - PR		Fayment	Period Totals	212	_	10/20/2010	413.00		ь	0.00		19.917.00	
Payment 20 2 10/28/2016 20 10 8 60.78 62.41	4100.03	3 Fee Income - RPA	Balance Forward								,	,	
Payment Paym	4100.00	Payment											62,41
Private Priv													62,46 67.66
Payment)	Period Totals		Ī				_	0.00		5,312.04	67,66
Payment Paym	4100.04	4 Fee Income - ROB	Balance Forward										78,06
100.06 5 Fee Income - KIM Poyment 212 2 10/28/2018 415.00 B 2,408.38 2,408.38 30.40				212	2	10/28/2018	415.00		В				86,496
Payment Paym										0.00	8,434.38	8,434.38	86,49
Percol Totals	4100.05		Balance Forward	212	2	10/20/2010	415.00		D		2 409 29		28,00
100.06 6 Fee Income - OHB Payment 212 2 10/28/2018 415.00 B 625.99 15.00 1		Fayment	Period Totals	212	_	10/20/2010	413.00		ь	0.00		2.408.38	
Payment	4100.06	6 Fee Income - DHB									_,		
A 100.07 Fee Income - CB Payment Payme				212	2	10/28/2018	415.00		В				15,62
Payment			Period Totals							0.00	625.89	625.89	15,62
Period Totals	4100.07		Balance Forward	212	2	10/20/2010	415.00		ь		4 246 FF		18,207
A 100.08 8 Fee Income - JAN Balance Forward 211 2 10/28/2018 20.001 B 3.201.73 15.26 14.46 1		Fayment	Period Totals	212	_	10/20/2010	413.00		ь	0.00		4.246.55	
Payment Paym	4100.08	8 Fee Income - JAN	Balance Forward										
Period Totals Period Total		Payment											14,643
At 100.09 9 Fee Income - JIM Payment 21 2 10/28/2018 415.00 B 1,564.72 9,611 9,611 9,611 1,564.72 9,611 9,611 1,564.72 9,611 9,611 1,564.72 1,564.72 1,564.72 1,564.72 1,764.72		Payment	Period Totals	212	2	10/28/2018	415.00		В	0.00		2 216 00	
Payment	4400.00	O Foolmoomo IIM								0.00	3,210.99	3,210.99	
A 100.10 10 Fee Income - JPP Payment 21 2 10/28/2018 415.00 B 3,543.09 3,543.09 3,543.09 27,745 27,74	4100.09		Balance Forward	212	2	10/28/2018	415.00		В		1,564.72		9,614
Payment			Period Totals							0.00	1,564.72	1,564.72	9,614
Period Totals Period Total	4100.10		Balance Forward										24,200
Addition Payment Pay		Payment	Description in	212	2	10/28/2018	415.00		В			0.510.00	
Payment Paym										0.00	3,543.09	3,543.09	
Payment 212 2 10/28/2018 415.00 B 554.25 886 886 886.28 886 886 886.28 886 886.28 886 886.28 886 886.28 886 886.28 886 886.28 886 886.28 886 886.28 886 886.28 886 886.28 886 886.28 886 886.28 886 886.28 886 886.28 886.	4400.00		Balance Forward	210	2	10/28/2018	121.01		В		132.03		194 326
AB00.00 O Finance Charge Income Balance Forward 212 2 10/28/2018 415.00 B 257.93 527.93 3.122 3.							445.00		_		554.25		880
Payment 212 2 10/28/2018										0.00	686.28	686.28	880
Period Totals Decided Period Totals Period Totals Decided Period Totals Period Totals Period Totals Decided Decided	4800.00		Balance Forward	212	2	10/28/2019	415.00		R		527.02		2,594
4900.00 0 Miscellaneous Income Referral Fee Referral Fee 217 1 10/06/2018 18542 M 25,000.00 55,000 55,000 55,000 55,000 28,000.00 55,000 50,000		r ayınıcını	Period Totals	212	2	10/20/2018	415.00		D	0.00		527 93	
Referral Fee 217 1 10/06/2018 18542 M 25,000,00 52,000 55,000 55,000 66,000 67,000	4900 00	Miscellaneous Income								5.00	527.50	3230	
Period Totals December Dece	.030.00	Referral Fee						18542					52,000
S100.00 O Partner Salaries Balance Forward 143 4 10/31/2018 M 21,000.00 21		kent keceived - Sublease	Period Totals	130	3	10/17/2018			M	0.00		28 000 00	
Partner Payroll - October	E100.00	Dartner Salaries								0.00	20,000.00	20,000.00	
Period Totals	5100.00		Dalance Forward	143	4	10/31/2018			М	21,000.00			189,000 210,000
Associate Payroll - October		<u> </u>	Period Totals								0.00	21,000.00	210,000
Period Totals Regular Regular	5110.00	0 Associate Salaries	Balance Forward										77,400
S120.00 O Legal Assistant Salaries Balance Forward Legal Assistant Payroll - October 143 4 10/31/2018 M 7,000.00 - 7,000.00 70,000 70,000		Associate Payroll - October	Darked Total	143	4	10/31/2018			М			0.000	86,000
Legal Assistant Payroll - October 143 4 10/31/2018 M 7,000.00 7,000.00 70,000.00 <										8,600.00	0.00	8,600.00	
Period Totals 7,000.00 0.00 7,000.00 70,000.00 5130.00 0 Legal Secretary Salaries Belance Forward 31,500	5120.00	Legal Assistant Salaries Legal Assistant Pavroll - October	Balance Forward	143	4	10/31/2018			М	7.000,00			
5130.00 0 Legal Secretary Salaries Balance Forward 31,500		. ga ayıon 2000001	Period Totals						**		0.00	7,000.00	70,000
	5120.00	Legal Secretary Salaries											31,500
		,				10/01/0010				2 500 00			

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te: 11/28/2018	3			Gen Jer	eral Le isen, Mart	edger Report tin & Anderson						Pa
	018 Thru 10/31/2018 All Departments											
Account # 5130.00	Description Legal Secretary Salaries	(continued)	Trans #	JR Date		Reference	Check #	Src	Debit	Credit	Net Change	Bi
		Period Totals							3,500.00	0.00	3,500.00	35,00
5140.00	File Clerk Salaries File Clerk Payroll - October	Balance Forward	143	4 10/3	1/2010			М	1,300.00			11,70 13,00
	The Clerk Payron - October	Period Totals	143	4 10/3	1/2010			IVI	1,300.00	0.00	1,300.00	13,00
5150.00	0 Other Staff Salaries	Balance Forward										10,80
	Other Staff Payroll - October	Period Totals	143	4 10/3	1/2018			M	1,200.00		4 000 00	12,00
E240.00	0 Employer SUTA	Balance Forward							1,200.00	0.00	1,200.00	12,00
5310.00	SUTA Expense	Balatice Folward	143	4 10/3	1/2018			M	553.80	_		4,98 5,53
		Period Totals							553.80	0.00	553.80	5,53
5320.00	0 Employer FUTA FUTA Expense	Balance Forward	143	4 10/3	1/2018			М	3,403.74			30,63 34,03
	TOTALAPOISO	Period Totals	143	4 10/5	1/2010			141	3,403.74	0.00	3,403.74	34,03
5330.00	0 Employer FICA	Balance Forward										2,93
	FICA Expense	Period Totals	143	4 10/3	1/2018			М	325.89	0.00	205.00	3,25
E2E0.00	0 404/// Meteb	Balance Forward							325.89	0.00	325.89	3,25
5350.00	0 401(K) Match 401(K) Contributions Match	Dalance FUIWAIQ	143	4 10/3	1/2018		25851	M	2,434.03			21,90 24,34
		Period Totals							2,434.03	0.00	2,434.03	24,34
5360.00	Health Insurance Premiums Health Insurance Premiums	Balance Forward	143	4 10/3	1/2010			М	5,690.00			51,21 56,90
	ricaturinsurance riteriliums	Period Totals	143	+ 10/3	1/2010			IVI	5,690.00	0.00	5,690.00	56,90
5390.00	0 Workers Comp Insurance	Balance Forward									·	1,38
	Workers' Comp. Expense	Period Totals	143	4 10/3	1/2018			М	153.36	0.00	450.00	1,53
7040.00	O Ollers March	Balance Forward							153.36	0.00	153.36	1,53
7010.00	Client Meals Business Lunch with client	Balance Forward	215	1 10/3	1/2018			M	47.32			4
		Period Totals							47.32	0.00	47.32	4
8010.00	Office Rent D & B Real Estate - Monthly Rent	Balance Forward	130	3 10/17	7/2019		25840	М	6,500.00			58,50 65,00
	D & B Real Estate - Monthly Rent	Period Totals	130	3 10/1	7/2010		25040	IVI	6,500.00	0.00	6,500.00	65,00
8020.00	0 Utilities	Balance Forward									·	1,67
	Lincoln Electric Company		131	3 10/2	1/2018		25843	М	98.25			1,77
2022 22	O. Bardelin v	Period Totals							98.25	0.00	98.25	1,77
8030.00	Parking City of Lincoln - Parking	Balance Forward	129	3 10/17	7/2018		25841	М	90.00			810 900
		Period Totals							90.00	0.00	90.00	900
8040.00	0 Office Supplies Toner	Balance Forward	214	1 10/14	1/2018			М	52.68			1,126 1,179
	ABC Office Supplies		135	3 10/3			25844	M	186.25			1,36
		Period Totals							238.93	0.00	238.93	1,36
8060.00	Office Equipment Lease Equipment Lease	Balance Forward	141	3 10/25	5/2018		25847	М	110.00			3,390 3,500
		Period Totals							110.00	0.00	110.00	3,500
8090.00	0 Telephone	Balance Forward										6,624
	Lincoln Telephone Company	Period Totals	138	3 10/25	5/2018		25846	М	765.25 765.25	0.00	765.25	7,390 7,390
8100.00	0 Internet/Online Charges	Balance Forward							700.20	0.00	700.20	855
2.30.00	Eastern Nebraska Cable Company		138	3 10/25	5/2018		25845	M	95.00	_		950
		Period Totals							95.00	0.00	95.00	950
8120.00	0 Postage Postage	Balance Forward	138	3 10/25	5/2018		25842	М	250.00			3,250 3,500
		Period Totals							250.00	0.00	250.00	3,500
8130.00	0 Depreciation	Balance Forward						_				975
	1/12 Annual Depreciation	Period Totals	132	1 10/27	/2018	Depreciation		R	121.97 121.97	0.00	121.97	1,097
8150.00	Payroll Services	Balance Forward							.21.01	0.00	.21.01	585
	Payroll Service		143	4 10/31	/2018		25849	М	65.00	_		650
		Period Totals							65.00	0.00	65.00	650
8170.00	Interest Expense Interest Expense on Bank Loan	Balance Forward	142	3 10/31	/2018		25848	М	640.98			6,778 7,419
	-	Period Totals							640.98	0.00	640.98	7,419
8300.00	0 Other Office Expense	Balance Forward	4.00	0 40	/2010		05010	^	4.500.00			1.500
	Jackson/Wylinda/Catering/Firm Retreat Clean All Janitorial/Monthly Cleaning Ch		140 134	3 10/25 3 10/28			25648 25646	A A	1,500.00 750.00			1,500 2,250
		Period Totals							2,250.00	0.00	2,250.00	2,250
						Total	Debits and Cred	lits:	272,964.21	272,964.21		
			Gain (Loss) Pos	ted to 33	10.00 Current Year	Retained Earnir	ıgs:		27,088.10		

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Trial Balance

Date: 11/28/2018	3		Trial Balanc Jensen, Martin & Al					Page:
Department:	All De	epartments						
		•	Pagin	sing Balanca			E	ng Balance
			10	ning Balance /01/2018		Activity	10	/31/2018
Account #	Dept	Description	Debit	Credit	Debit	Credit	Debit	Cred
1110.00	00	Operating Account	206,403.18		93,556.62	66,745.57	233,214.23	
1130.00		Payroll	10,000.00		32,026.96	32,026.96	10,000.00	
1210.00		Client Cost Advances	1,961.00		75.00	35.00	2,001.00	
1412.00		Furniture & Fixtures	12,000.00 -975.76		0.00	0.00	12,000.00	
1413.00 1422.00		Accumulated Depreciation Equipment	7,000.00		0.00	121.97 0.00	-1,097.73 7,000.00	
1432.00		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		Federal Income Tax Withheld		1,360.00	4,429.97	4,429.97		1,360.0
2120.00		State Income Tax Withheld		440.00	1,703.15	1,703.15		440.0
2130.00 2140.00		Employee FICA Withheld Employer FICA Payable		612.00 612.00	325.89 325.89	325.89 325.89		612.0 612.0
2150.00		FUTA Payable		64.00	3,403.74	3,403.74		64.0
2160.00	00	SUTA Payable		40.00	553.80	553.80		40.0
2210.00		401(K) Contributions Payable		0.00	2,434.03	2,434.03		0.0
2220.00		Employee Insurance Payable		0.00	1,680.00	1,680.00		0.0
2230.00 2270.00		Credit Card Payable Unapplied Payments		0.00 0.00	100.00 65,556.62	100.00 65,556.62		0.0
2510.00		Bank Loan Payable		8,033.35	359.02	0.00		7,674.3
2520.00	00	Line of Credit Payable		3,525.00	0.00	0.00		3,525.0
3020.00		Opening Balance Equity		32,540.00	0.00	0.00		32,540.0
3040.00		Additional Paid in Capital		24,745.00	0.00	0.00 27,088.10		24,745.0
3310.00 3320.00		Current Year Retained Earnings Prior Years' Retained Earnings		106,407.57 64,734.50	0.00 0.00	0.00		133,495.6 64.734.5
4100.01		Fee Income - MLJ		117,610.52	0.00	15,038.37		132,648.8
4100.02		Fee Income - PAM		96,105.25	0.00	19,917.00		116,022.2
4100.03		Fee Income - RPA		62,356.44	0.00	5,312.04		67,668.4
4100.04		Fee Income - ROB		78,062.42	0.00	8,434.38		86,496.8
4100.05 4100.06		Fee Income - KIM Fee Income - DHB		28,000.00 15,002.00	0.00 0.00	2,408.38 625.89		30,408.3 15,627.8
4100.07		Fee Income - CB		18,207.39	0.00	4,246.55		22,453.9
4100.08		Fee Income - JAN		14,628.17	0.00	3,216.99		17,845.1
4100.09		Fee Income - JIM		8,050.00	0.00	1,564.72		9,614.7
4100.10		Fee Income - JPP		24,200.00	0.00	3,543.09		27,743.0
4400.00 4800.00		Expense Income Finance Charge Income		194.56 2,594.28	0.00	686.28 527.93		880.8 3,122.2
4900.00		Miscellaneous Income		27,000.00	0.00	28,000.00		55,000.0
5100.00		Partner Salaries	189,000.00	,	21,000.00	0.00	210,000.00	,
5110.00		Associate Salaries	77,400.00		8,600.00	0.00	86,000.00	
5120.00		Legal Assistant Salaries	63,000.00		7,000.00	0.00	70,000.00	
5130.00 5140.00		Legal Secretary Salaries File Clerk Salaries	31,500.00 11,700.00		3,500.00 1,300.00	0.00 0.00	35,000.00 13,000.00	
5150.00		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		Employer FUTA	30,633.66		3,403.74	0.00	34,037.40	
5330.00		Employer FICA	2,933.01		325.89	0.00	3,258.90	
5350.00 5360.00		401(K) Match Health Insurance Premiums	21,906.27 51,210.00		2,434.03 5,690.00	0.00 0.00	24,340.30 56,900.00	
5390.00		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		Publicity (Ads, Brochures)	720.00		0.00	0.00	720.00	
8010.00		Office Rent	58,500.00		6,500.00	0.00	65,000.00	
8020.00 8030.00		Utilities Parking	1,678.85 810.00		98.25 90.00	0.00 0.00	1,777.10 900.00	
8040.00		Office Supplies	1,126.53		238.93	0.00	1,365.46	
8050.00		Equipment Repair & Maint.	90.00		0.00	0.00	90.00	
8060.00		Office Equipment Lease	3,390.00		110.00	0.00	3,500.00	
8090.00		Telephone	6,624.84		765.25	0.00	7,390.09	
8100.00 8120.00		Internet/Online Charges Postage	855.00 3,250.00		95.00 250.00	0.00 0.00	950.00 3,500.00	
8130.00		Depreciation	975.76		121.97	0.00	1,097.73	
8150.00		Payroll Services	585.00		65.00	0.00	650.00	
8170.00		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	
				s and Credits:	272,964.21	272,964.21		
		Gain (Loss) Posted	I to 3310.00 Current Year Retai	ned 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 # GLS 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

GLS 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 GLS.

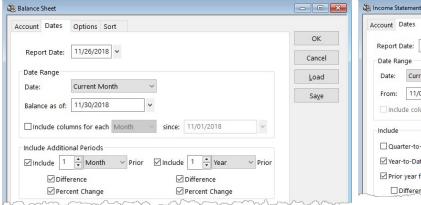
Much of the flexibility in printing your financial statements is due to the user defined chart of accounts. A detail or summary financial statement can be printed. The detail financial statement includes all accounts. The summary financial statement typically includes header, total and comment accounts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

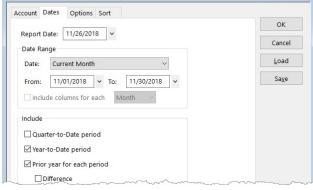
The Balance Sheet lets you select any period including Today, Current Month, Current Quarter, Current Year, Prior Month, Prior Quarter, Prior Year, any specific month, as well as any custom date range. You can include side-by-side columns for each month, quarter, or year for any period selected. For 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 budge 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.

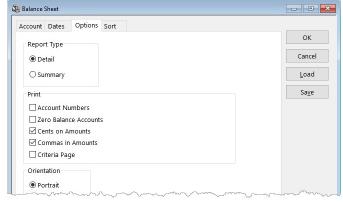


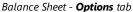


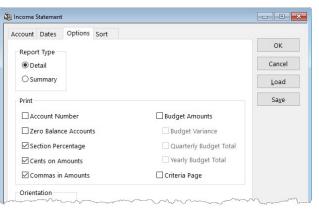
- - X

Balance Sheet - Dates tab

Income Statement - **Dates** tab







Income Statement - Options tab

Balance Sheet

te: 10/31/2018			Detail Balance Shee Jensen, Martin & Anders					Pag
alance as of: epartment:	11/30/2018 All Departments							
	Description	October —— Balance	1 Year P	rior	%	November —— Balance	1 Year P	rior \$ Change
Assets	3							
Currer	nt Assets							
	Operating Account	233,214.23	287,122.75	-53,908.52	-19	257,464.61	287,122.75	-29,658.14
Total C	Payroll	10,000.00 243,214.23	10,000.00 297,122.75	-53.908.52	<u>0</u> -18	8,353.00 265,817.61	10,000.00 297,122.75	-1,647.00 -31,305.14
		240,214.20	231,122.73	30,300.32	-10	200,017.01	231,122.73	-51,505.14
Client/	Employee Advances Client Cost Advances	2,001.00	2,000.00	1.00	0	2,001.00	2,000.00	1.00
Total C	Client/Employee Advances	2,001.00	2,000.00	1.00	0	2,001.00	2,000.00	1.00
	Current Assets	245,215.23	299,122.75	-53,907.52	-18	267,818.61	299,122.75	-31,304.14
Fixed /	Δεερίε							
	Furniture & Fixtures	12,000.00	12,000.00	0.00	0	12,000.00	12,000.00	0.00
	Accumulated Depreciation	-1,097.73	0.00	-1,097.73	0	-1,097.73	0.00	-1,097.73
	Net Value	10,902.27	12,000.00	-1,097.73	-9	10,902.27	12,000.00	-1,097.73
	Equipment	7,000.00	7,000.00	0.00	0	7,000.00	7,000.00	0.00
	Net Value	7,000.00	7,000.00	0.00	ō	7,000.00	7,000.00	0.00
	Computers	4,725.00	1,525.00	3,200.00	210	4,725.00	1,525.00	3,200.00
	Net Value	4,725.00	1,525.00		210	4,725.00	1,525.00	3,200.00
	NetVelice	200			_			
	Net Value	0.00	0.00	0.00	0	0.00	0.00	0.00
	Net Value	0.00	0.00	0.00	0	0.00	0.00	0.00
Total F	Fixed Assets	22,627.27	20,525.00	2,102.27	10	22,627.27	20,525.00	2,102.27
Other	Assets							
	Lease Deposits	2,000.00	2,000.00	0.00	0	2,000.00	2,000.00	0.00
Total C	Other Assets	2,000.00	2,000.00	0.00	ō	2,000.00	2,000.00	0.00
Total A	Assets	269,842.50	321,647.75	-51,805.25	-16	292,445.88	321,647.75	-29,201.87
	ies & Equity nt Liabilities							
Payrol	Tax Liability	1 260 00	1 260 00	0.00	0	1 490 00	1 260 00	120.00
	Federal Income Tax Withheld State Income Tax Withheld	1,360.00 440.00	1,360.00 440.00	0.00	0	1,480.00 520.00	1,360.00 440.00	120.00 80.00
	Employee FICA Withheld	612.00	612.00	0.00	0	765.00	612.00	153.00
	Employer FICA Payable FUTA Payable	612.00 64.00	612.00 64.00	0.00	0	765.00 80.00	612.00 64.00	153.00 16.00
	SUTA Payable	40.00	40.00	0.00	0	50.00	40.00	10.00
Total F	Payroll Tax Liability	3,128.00	3,128.00	0.00	ō	3,660.00	3,128.00	532.00
Other I	Liabilities							
	Unapplied Payments	0.00	41,790.25	-41,790.25	-99	0.00	0.00	0.00
	Other Liabilities	0.00	41,790.25	-41,790.25	-99	0.00	0.00	0.00
Total C	Current Liabilities	3,128.00	44,918.25	-41,790.25	-93	3,660.00	3,128.00	532.00
Long T	erm Liabilities	7.074.00	10.255.00	0.500.67	OF.	7.286.59	10.255.00	0.000.41
	Bank Loan Payable Line of Credit Payable	7,674.33 3,525.00	10,255.00 3,525.00	-2,580.67 0.00	-25 0	7,286.59 3,525.00	10,255.00 3,525.00	-2,968.41 0.00
Total L	ong Term Liabilities	11,199.33	13,780.00	-2,580.67	-19	10,811.59	13,780.00	-2,968.41
TotalL	iabilities	14,327.33	58,698.25	-44,370.92	-76	14,471.59	16,908.00	-2,436.41
Equity								
Sharel	holders' Equity							
	Opening Balance Equity	32,540.00	32,540.00	0.00	0	32,540.00	32,540.00	0.00
Total	Additional Paid in Capital Shareholders' Equity	24,745.00 57,285.00	24,745.00 57,285.00	$\frac{0.00}{0.00}$	$\frac{0}{0}$	24,745.00 57,285.00	24,745.00 57,285.00	0.00
Total S	1 /	57,285.00 57,285.00	57,285.00	0.00	0	57,285.00	57,285.00	0.00
		37,200.00	5.,200.00	0.00	•	0.,200.00	5.,200.00	0.00
	ed Earnings Current Year Retained Earnings	133,495.67	140,930.00	-7,434.33	-5	155,954.79	182,720.25	-26,765.46
	Prior Years' Retained Earnings	64,734.50	64,734.50	0.00	0	64,734.50	64,734.50	0.00
	National Francisco	198,230.17	205,664.50	-7,434.33	-4	220,689.29	247,454.75	-26,765.46
	Retained Earnings							
Total F	iabilities & Equity	269,842.50	321,647.75	-51,805.25	-16	292,445.88	321,647.75	-29,201.87

Menu Reports | Balance Sheet

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

ate: 10/31/2018			alance Sheet urtin & Anderson				Page:
alance as of: epartment:	10/31/2018 All Departments						
	Description	October —— Balance	1 Month F 09/30/2018	Prior \$ Change	<u></u>	1 Year Prior -	\$ Change %
Assets Currer	-			· · · · · ·			
Cash		000.044.00	000 400 40	00.044.05	40	007 400 75	50 000 50 44
	Operating Account Payroll	233,214.23 10,000.00	206,403.18 10,000.00	26,811.05 0.00	13 0	287,122.75 10,000.00	-53,908.52 -19 0.00 (
Total 0	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	$\frac{2}{2}$	2,000.00	1.00
	Client/Employee Advances	2,001.00	1,961.00	40.00		2,000.00	1.00
Total 0	Current Assets	245,215.23	218,364.18	26,851.05	12	299,122.75	-53,907.52 -1
Fixed .		40.000.00	40.000.00			40.000.00	0.00
	Furniture & Fixtures Accumulated Depreciation	12,000.00 -1,097.73	12,000.00 -975.76	0.00 -121.97	0 13	12,000.00 0.00	0.00 -1,097.73
	Net Value	10,902.27	11,024.24	-121.97	-1	12,000.00	-1,097.73
	Equipment Net Value	7,000.00 7,000.00	7,000.00 7,000.00	$\frac{0.00}{0.00}$	$\frac{0}{0}$	7,000.00 7,000.00	0.00
	Computers	4,725.00	4,725.00	0.00	0	1,525.00	3,200.00 2
	Net Value	4,725.00	4,725.00	0.00	0	1,525.00	3,200.00 2
	Net Value	0.00	0.00	0.00	<u>_</u>	0.00	0.00
	MatMalia	0.00			_	0.00	
Total F	Net Value Fixed Assets	$\frac{0.00}{22,627.27}$	$\frac{0.00}{22,749.24}$	0.00 -121.97	<u>0</u> -1	0.00 20,525.00	$\frac{0.00}{2,102.27}$
		22,027.27	22,7 10.21	121.01	•	20,020.00	2,102.21
Other	Assets Lease Deposits	2,000.00	2,000.00	0.00	0	2,000.00	0.00
Total 0	Other Assets	2,000.00	2,000.00	0.00	0	2,000.00	0.00
Total A	Assets	269,842.50	243,113.42	26,729.08	11	321,647.75	-51,805.25 -1
Liabilit	ies & Equity						
	nt Liabilities						
Payrol	I Tax Liability Federal Income Tax Withheld	1,360.00	1,360.00	0.00	0	1,360.00	0.00
	State Income Tax Withheld	440.00	440.00	0.00	0	440.00	0.00
	Employee FICA Withheld	612.00	612.00	0.00	0	612.00	0.00
	Employer FICA Payable FUTA Payable	612.00 64.00	612.00 64.00	0.00 0.00	0	612.00 64.00	0.00 0.00
	SUTA Payable	40.00	40.00	0.00	0	40.00	0.00
Total F	Payroll Tax Liability	3,128.00	3,128.00	0.00	0	3,128.00	0.00
Other	Liabilities						
	Unapplied Payments	0.00	0.00	0.00	0	41,790.25	-41,790.25
	Other Liabilities	0.00	0.00	0.00	0	41,790.25	-41,790.25 -
I otal C	Current Liabilities	3,128.00	3,128.00	0.00	0	44,918.25	-41,790.25 -
Long 7	Ferm Liabilities	7.074.00		050.00		40.055.00	0.500.07
	Bank Loan Payable Line of Credit Payable	7,674.33 3,525.00	8,033.35 3,525.00	-359.02 0.00	-4 0	10,255.00 3,525.00	-2,580.67 -: 0.00
Total L	Long Term Liabilities	11,199.33	11,558.35	-359.02	-3	13,780.00	-2,580.67
Total I	Liabilities	14,327.33	14,686.35	-359.02	- 2	58,698.25	-44,370.92 -
Equity							
Sharel	holders' Equity						
	Opening Balance Equity	32,540.00	32,540.00	0.00	0	32,540.00	0.00
Total	Additional Paid in Capital	24,745.00 57,285.00	24,745.00 57,285.00	$\frac{0.00}{0.00}$	$\frac{0}{0}$	24,745.00 57,285.00	$\frac{0.00}{0.00}$
Total E	Shareholders' Equity	57,285.00	57,285.00	0.00	0	57,285.00 57,285.00	0.00
		37,200.00	01,200.00	0.00	Ü	57,200.00	0.00
Retain	ed Earnings Current Year Retained Earnings	133,495.67	106,407.57	27,088.10	25	140,930.00	-7,434.33
	Prior Years' Retained Earnings	64,734.50	64,734.50	0.00	0	64,734.50	0.00
					_		
	Retained Earnings	198,230.17	171,142.07	27,088.10	16	205,664.50	-7,434.33
Total F		198,230.17 	171,142.07 	27,088.10	16 11	205,664.50 321,647.75	-7,434.33 - -51,805.25 -1

Date: 11/28/2018 Detail Balance Sheet
Jensen, Martin & Anderson

Page: 1

Balance as of: 11/28/2018
Department: All Departments

	Today —	1 Year P	rior ————
Description	Balance	11/28/2017	\$ Change
Assets			
Current Assets			
Cash			
Operating Account	313,960.43	287,122.75	26,837.68
Payroll	8,353.00	10,000.00	-1,647.00
Total Cash	322,313.43	297,122.75	25,190.68
Client/Employee Advances			
Client Cost Advances	2,001.00	2,000.00	1.00
Total Client/Employee Advances	2,001.00	2,000.00	1.00
Total Current Assets	324,314.43	299,122.75	25,191.68
Fixed Assets			
Furniture & Fixtures	12,000.00	12,000.00	0.00
Accumulated Depreciation	-1,097.73	0.00	-1,097.73
Net Value	10,902.27	12,000.00	-1,097.73
Equipment	7,000.00	7,000.00	0.00
Net Value	7,000.00	7,000.00	0.00
Computers	4,725.00	1,525.00	3,200.00
Net Value	4,725.00	1,525.00	3,200.00
Net Value	0.00	0.00	0.00
Net Value	0.00	0.00	0.00
Total Fixed Assets	22,627.27	20,525.00	2,102.27
Other Assets			
Lease Deposits	2,000.00	2,000.00	0.00
Total Other Assets	2,000.00	2,000.00	0.00
Total Assets	348,941.70	321,647.75	27,293.95

Date: 11/30/2018		lance Sheet rtin & Anderson				Pag	je: 1
Balance as of: 11/30/2018 Department: All Departments							
	November —	1 Year Pri	ior —		2 Years P	rior —	
Description	Balance	11/30/2017	\$ Change	%	11/30/2016	\$ Change	%
Long Term Liabilities							
Long Term Liabilities Bank Loan Payable	7,286.59	10,255.00	-2,968.41	-29	0.00	7,286.59	0
	7,286.59 3,525.00	10,255.00 3,525.00	-2,968.41 0.00	-29 0	0.00 0.00	7,286.59 3,525.00	0

Date: 11/30/2018

Detail Balance Sheet
Jensen, Martin & Anderson

Balance as of: 11/30/2018
Department: All Departments

	November	1 Qua	rter Prior —		2 Quarters	Prior —
Description	Balance	08/31/2018	\$ Change	%	05/31/2018	\$ 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

Detail Balance Sheet Jensen, Martin & Anderson Date: 11/30/2018 Page: 1 11/30/2018 Balance as of: Department: All Departments October Balance - 2 Years Prior ---10/31/2016 November Balance Year Prior ——— 11/30/2017 % 2 Years Prior — 11/30/2016 Description Long Term Liabilities Bank Loan Payable Line of Credit Payable 7,674.33 3,525.00 11,199.33 $\begin{array}{ccc}
10,255.00 & -25 \\
3,525.00 & 0 \\
\hline
13,780.00 & -19
\end{array}$ $0.00 \\ 0.00 \\ \hline 0.00$ 7,286.59 3,525.00 10,811.59 $\begin{array}{ccc}
10,255.00 & -29 \\
3,525.00 & 0 \\
\hline
13,780.00 & -22
\end{array}$ $0.00 \\ 0.00 \\ 0.00$ 0 0 Total Long Term Liabilities

Date: 11/30/2018 Detail Balance Sheet Jensen, Martin & Anderson Page: 1 11/30/2018 Balance as of: Department: All Departments 6 Months Prior — 03/31/2018 6 Months Prior ——— 04/30/2018 % Description Long Term Liabilities Bank Loan Payable Line of Credit Payable 9,671.94 -17 3,525.00 0 13,196.94 -12 $\begin{array}{ccc} 9,445.70 & -19 \\ 3,525.00 & 0 \\ \hline 12,970.70 & -14 \end{array}$ 8,033.35 3,525.00 7,674.33 3,525.00 9,201.36 -21 3,525.00 0 12,726.36 -15 7,286.59 3,525.00 Total Long Term Liabilities 11,558.35 11,199.33

Date: 11/30/2018		etail Balance Sheet en, Martin & Anderson				Page: 1
Balance as of: 11/30/2018 Department: All Departments						
Description	September Balance	1 Year Prior 09/30/2017	October Balance	1 Year Prior 10/31/2017	November Balance	1 Year Prior 11/30/2017
Long Term Liabilities						
Bank Loan Payable Line of Credit Payable	8,033.35 3,525.00	10,255.00 3,525.00	7,674.33 3,525.00	10,255.00 3,525.00	7,286.59 3,525.00	10,255.00
· ·						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

Date: 11/30/2018 Detail Balance Sheet Page: 1
Jensen, Martin & Anderson

Balance as of: 11/30/2018
Department: All Departments

Description	June Balance	July Balance	August Balance	September Balance	October Balance	
Assets						
Current Assets						
Cash Operating Account	208,529.22	216,949.49	212,250.01	206,403.18	233,214.23	
Payroll	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
Total Cash	218,529.22	226,949.49	222,250.01	216,403.18	243,214.23	
Total Gasii	210,023.22	220,040.40	222,200.01	210,400.10	240,214.20	
Client/Employee Advances	0.000.00	4 000 00	4 000 00	4 004 00	0.004.00	
Client Cost Advances	2,000.00	1,986.00	1,986.00	1,961.00	2,001.00	
Total Client/Employee Advances	2,000.00	1,986.00	1,986.00	1,961.00	2,001.00	
Total Current Assets	220,529.22	228,935.49	224,236.01	218,364.18	245,215.23	
Fixed Assets						
Furniture & Fixtures	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	
Net Value	11,390.15	11,268.18	11,146.21	11,024.24	10,902.27	
Equipment	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	
Net value	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	
Net Value	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	
Net Velice	0.00	0.00	0.00	0.00	0.00	
Net Value	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	
Other Assets						
Lease Deposits	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	
Total Assets	245,644.37	253,928.67	249,107.22	243,113.42	269,842.50	
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	
State Income Tax Withheld	440.00	440.00	440.00	440.00	440.00	
Employee FICA Withheld	612.00	612.00	612.00	612.00	612.00	
Employer FICA Payable	612.00	612.00	612.00	612.00	612.00	
FUTA Payable SUTA Payable	64.00 40.00	64.00 40.00	64.00 40.00	64.00 40.00	64.00 40.00	
Total Payroll Tax Liability	3,128.00	3,128.00	3,128.00	3,128.00	3,128.00	
	5,125.55	0,120.00	0,120.00	0,120.00	0,120.00	
Other Liabilities	050.00	444.00	440.04	0.00	0.00	
Unapplied Payments	350.00	111.00	110.34	0.00	0.00	
Total Other Liabilities	350.00	111.00	110.34	0.00	0.00	
Total Current Liabilities	3,478.00	3,239.00	3,238.34	3,128.00	3,128.00	
Long Term Liabilities						
Bank Loan Payable	8,937.47	8,673.58	8,673.58	8,033.35	7,674.33	
Line of Credit Payable	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	
Total Liabilities	15,940.47	15,437.58	15,436.92	14,686.35	14,327.33	
Equity						
Shareholders' Equity						
Opening Balance Equity	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	
Total Shareholders' Equity	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	
Retained Earnings						
Current Year Retained Earnings	107,684.40	116,471.59	111,650.80	106,407.57	133,495.67	
Prior Years' Retained Earnings	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	
-			-,			
		250 200 27	249,107.22	243,113.42	269,842.50	
Total Liabilities & Equity	245,644.37	253,928.67	249,107.22	240,110.42	200,0 12:00	

Summary Balance Sheet Jensen, Martin & Anderson Date: 11/28/2018 Page: 1

11/30/2018 Balance as of: Department: **All Departments**

November Balance
265,818
2,001
267,819
2,000
292,446

Summary Balance Sheet Jensen, Martin & Anderson Date: 11/28/2018 Page: 1

10/31/2018 Balance as of: Department: **All Departments**

Description	October Balance	1 Month Prior 09/30/2018	2 Months Prior 08/31/2018
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	269,843	243,113	249,107

Summary Balance Sheet Jensen, Martin & Anderson Date: 11/28/2018 Page: 1

Balance as of: 10/31/2018 **All Departments** Department:

Description	October Balance	1 Quarter Prior 07/31/2018	2 Quarters Prior 04/30/2018
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	269,842.50	253,928.67	295,444.29

Date: 11/28/2018 Summary Balance Sheet
Jensen, Martin & Anderson

Balance as of: 10/31/2018
Department: All Departments

Description	October Balance	1 Quarter Prior 07/31/2018	2 Years Prior 10/31/2016
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	269,842.50	253,928.67	0.00

Date: 11/28/2018 Summary Balance Sheet
Jensen, Martin & Anderson

Balance as of: 10/31/2018
Department: All Departments

Description	October Balance	4 Months Prior 06/30/2018	8 Months Prior 02/29/2018
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	269,842.50	245,644.37	324,596.76

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%.

Income Statement

Fee Ir Exper Finan Misce Total Incom Expenses Personnel E Salaries Partnt Assoc Legal Legal File C Other Total Salaries		23,098,49 21,411,13 4,710,44 21,114,99 1,574,04 1,504,43 4,459,32 4,043,47 2,372,78 2,286,91 0,00 0,00 3,000,00 89,576,00	% 26 24 5 24 2 2 5 5 3 3 0 0 3 100	6,600.00 3,000.00 2,800.00 4,500.00 6,500.00 2,100.00 0.00 200.00 3,000.00		12,098.49 11,411.13 -2,289.56 12,114.99 -5,025.96 -1,495.57 1,659.32 -456.53 -4,127.22 186.91 0.00 -200.00 0.00 23,876.00	38,136.86 41,328.13 10,022.48 29,549.37 3,982.42 2,130.32 8,705.87 7,260.46 3,937.50 5,830.00 686.28 527,93 31,000.00 183,097.62	% 21 23 5 16 2 1 5 4 2 3 0 0 0	22,000.00 1: 20,000.00 2: 14,000.00 : 18,000.00 1: 13,200.00 : 5,600.00 1: 9,000.00 : 4,200.00 1: 0.00 .	77 21,32 72 -3,97 64 11,56 64 29,22 66 -3,86 65 3,10 61 -1,77 60 -9,06 69 1,66 60 6
Income Fee Ir Exper Finan Misce Total Incom Expenses Personnel E Salaries Partnr Assoc Legal Legal File C Other	ncome - MLJ ncome - PAM ncome - RPA ncome - ROB ncome - KIM ncome - OB ncome - JHB ncome - JBM ncome - JIM ncome -	23,098.49 21,411.13 4,710.44 21,114.99 1,574.04 1,504.43 4,459.32 4,043.47 2,372.78 2,286.91 0.00 0.00 3,000.00	26 24 5 24 2 2 5 5 3 3 0 0	Budget 11,000.00 10,000.00 7,000.00 9,000.00 6,600.00 3,000.00 4,500.00 6,500.00 0,000 2,000.00 3,000.00 3,000.00 3,000.00	210 214 67 235 24 50 159 90 37 109 0	12,098.49 11,411.13 -2,289.56 12,114.99 -5,025.96 -1,495.57 1,659.32 -456.53 -4,127.22 186.91 0.00 -200.00	38,136.86 41,328.13 10,022.48 29,549.37 3,982.42 2,130.32 8,705.87 7,260.46 3,937.50 5,830.00 686.28 527.93 31,000.00	21 23 5 16 2 1 5 4 2 3 0 0	Budget 22,000.00 1: 20,000.00 20 14,000.00 1: 18,000.00 1: 13,200.00 6,000.00 1: 9,000.00 1: 13,000.00 1: 9,000.00 1: 0,000 0: 4,200.00 1: 0.00	73 16,11 77 21,32 72 -3,97 84 11,54 80 -9,27 86 -3,86 85 3,11 81 -1,77 80 -9,06 99 1,66 0 66
Fee Ir Exper Finan Misce Total Incom Expenses Personnel E Salaries Partne Assoc Legal Legal File C Other	ncome - PAM ncome - RPA ncome - ROB ncome - KIM ncome - SHM ncome - JHB ncome - JAN ncome - JIM ncome	23,098.49 21,411.13 4,710.44 21,114.99 1,574.04 1,504.43 4,459.32 4,043.47 2,372.78 2,286.91 0.00 0.00 3,000.00	26 24 5 24 2 2 5 5 3 3 0 0	Budget 11,000.00 10,000.00 7,000.00 9,000.00 6,600.00 3,000.00 4,500.00 6,500.00 0,000 2,000.00 3,000.00 3,000.00 3,000.00	210 214 67 235 24 50 159 90 37 109 0	12,098.49 11,411.13 -2,289.56 12,114.99 -5,025.96 -1,495.57 1,659.32 -456.53 -4,127.22 186.91 0.00 -200.00	38,136.86 41,328.13 10,022.48 29,549.37 3,982.42 2,130.32 8,705.87 7,260.46 3,937.50 5,830.00 686.28 527.93 31,000.00	21 23 5 16 2 1 5 4 2 3 0 0	Budget 22,000.00 1: 20,000.00 20 14,000.00 1: 18,000.00 1: 13,200.00 6,000.00 1: 9,000.00 1: 13,000.00 1: 9,000.00 1: 0,000 0: 4,200.00 1: 0.00	73 16,11 77 21,32 72 -3,97 84 11,54 80 -9,27 86 -3,86 85 3,11 81 -1,77 80 -9,06 99 1,66 0 66
Fee Ir Exper Finan Misce Total Incom Expenses Personnel E Salaries Partne Assoc Legal Legal File C Other	ncome - PAM ncome - RPA ncome - ROB ncome - KIM ncome - SHM ncome - JHB ncome - JAN ncome - JIM ncome	23,098.49 21,411.13 4,710.44 21,114.99 1,574.04 1,504.43 4,459.32 4,043.47 2,372.78 2,286.91 0.00 0.00 3,000.00	26 24 5 24 2 2 5 5 3 3 0 0	11,000.00 10,000.00 7,000.00 9,000.00 6,600.00 2,800.00 4,500.00 2,100.00 2,000.00 2,000.00 3,000.00	210 214 67 235 24 50 159 90 37 109 0	12,098.49 11,411.13 -2,289.56 12,114.99 -5,025.96 -1,495.57 1,659.32 -456.53 -4,127.22 186.91 0.00 -200.00	38,136.86 41,328.13 10,022.48 29,549.37 3,982.42 2,130.32 8,705.87 7,260.46 3,937.50 5,830.00 686.28 527.93 31,000.00	21 23 5 16 2 1 5 4 2 3 0 0	22,000.00 1: 20,000.00 2: 14,000.00 1: 18,000.00 1: 13,200.00 6.000.00 6.000.00 6.000.00 1: 9,000.00 1: 4,200.00 1: 0.00 400.00 1:	73 16,11 77 21,32 72 -3,97 84 11,54 80 -9,27 86 -3,86 85 3,11 81 -1,77 80 -9,06 99 1,66 0 66
Fee Ir Exper Finan Misce Total Incom Expenses Personnel E Salaries Partne Assoc Legal Legal File C Other	ncome - PAM ncome - RPA ncome - ROB ncome - KIM ncome - SHM ncome - JHB ncome - JAN ncome - JIM ncome	21,411.13 4,710.44 21,114.99 1,574.04 1,504.43 4,459.32 4,043.47 2,372.78 2,286.91 0,00 0,00 3,000.00 89,576.00	24 5 24 2 5 5 5 3 0 0	10,000.00 7,000.00 9,000.00 6,600.00 3,000.00 4,500.00 6,500.00 2,100.00 0.00 200.00 3,000.00	214 67 235 24 50 159 90 37 109 0	11,411.13 -2,289.56 12,1114.99 -5,025.96 -1,495.57 1,659.32 -456.53 -4,127.22 186.91 0.00 -200.00	41,328.13 10,022.48 29,549.37 3,982.42 2,130.32 8,705.87 7,260.46 3,937.50 5,830.00 686.28 527.93 31,000.00	23 5 16 2 1 5 4 2 3 0 0	20,000.00 20 14,000.00 11 18,000.00 11 13,200.00 5,600.00 15 9,000.00 6 13,000.00 11 0.00 11 0.00 11	77 21,32 72 -3,97 64 11,56 64 29,22 66 -3,86 65 3,10 61 -1,77 60 -9,06 69 1,66 60 6
Fee Ir Exper Finan Misce Total Incom Expenses Personnel E Salaries Partne Assoc Legal Legal File C Other Total Salari	ncome - RPA ncome - ROB ncome - KIM ncome - DHB ncome - CB ncome - JAN ncome - JIM ncome - JIM ncome - JIM ncome - JIP nse Income de Charge Income llaneous Income er Expenses er Salaries jate Salaries Assistant Salaries Secretary Salaries	4,710.44 21,114.99 1,574.04 1,504.43 4,459.32 4,043.47 2,372.78 2,286.91 0.00 0.00 3,000.00 89,576.00	5 24 2 2 5 5 3 3 0 0	7,000.00 9,000.00 6,600.00 3,000.00 2,800.00 4,500.00 6,500.00 2,100.00 0.00 200.00 3,000.00	67 235 24 50 159 90 37 109 0	-2,289.56 12,114.99 -5,025.96 -1,495.57 1,659.32 -456.53 -4,127.22 186.91 0.00 -200.00	10,022.48 29,549.37 3,982.42 2,130.32 8,705.87 7,260.46 3,937.50 5,830.00 686.28 527.93 31,000.00	5 16 2 1 5 4 2 3 0 0	14,000.00 18,000.00 13,200.00 6,000.00 5,600.00 13,000.00 4,200.00 4,200.00 400.00 13,000.00	72 -3,97 64 11,54 60 -9,21 66 -3,88 65 3,10 61 -1,72 60 -9,06 199 1,66
Fee Ir Exper Finan Misce Total Incom Expenses Personnel E Salaries Partn Assoc Legal Legal File C Other	ncome - ROB ncome - KIM ncome - BHB ncome - CB ncome - JAN ncome - JAN ncome - JIM ncome - JIP nse Income ec Charge Income lillaneous Income lie Expenses er Salaries jate Salaries Assistant Salaries Secretary Salaries	21,114.99 1,574.04 1,504.43 4,459.32 4,043.47 2,372.78 2,286.91 0.00 0.00 3,000.00 89,576.00	24 2 2 5 5 3 3 0 0	9,000.00 6,600.00 3,000.00 2,800.00 4,500.00 6,500.00 2,100.00 0.00 200.00 3,000.00	235 24 50 159 90 37 109 0	12,114.99 -5,025.96 -1,495.57 1,659.32 -456.53 -4,127.22 186.91 0.00 -200.00 0.00	29,549.37 3,982.42 2,130.32 8,705.87 7,260.46 3,937.50 5,830.00 686.28 527.93 31,000.00	16 2 1 5 4 2 3 0 0	18,000.00 10 13,200.00 6,000.00 5,600.00 11 9,000.00 4,200.00 11 0.00 400.00 11	64 11,54 60 -9,2' 66 -3,86 65 3,10 61 -1,7' 60 -9,06 69 1,66 60 68
Fee Ir Exper Finan Misce Total Incom Expenses Personnel E Salaries Partn Assoc Legal Legal File C Other	icome - KIM icome - DHB icome - DHB icome - CB icome - JAN icome - JIM icome - JIP icome i	1,574,04 1,504,43 4,459,32 4,043,47 2,372,78 2,286,91 0.00 0.00 3,000,00 89,576.00	2 5 5 3 3 0 0	6,600.00 3,000.00 2,800.00 4,500.00 6,500.00 2,100.00 0.00 200.00 3,000.00	24 50 159 90 37 109 0	-5,025.96 -1,495.57 1,659.32 -456.53 -4,127.22 186.91 0.00 -200.00 0.00	3,982.42 2,130.32 8,705.87 7,260.46 3,937.50 5,830.00 686.28 527.93 31,000.00	2 1 5 4 2 3 0 0	13,200.00	30 -9,2° 36 -3,86 55 3,10 31 -1,7° 30 -9,06 39 1,6° 0 68
Fee Ir Exper Finan Misce Total Incom Expenses Personnel E Salaries Partn Assoc Legal File C Other Total Salarie	ncome - DHB ncome - CB ncome - JAN ncome - JIM ncome - JIP nse Income ce Charge Income llaneous Income le Expenses er Salaries Jate Salaries Secretary Salaries Secretary Salaries	1,504 43 4,459.32 4,043.47 2,372.78 2,286.91 0.00 0.00 3,000.00 89,576.00	2 5 5 3 0 0 3	3,000.00 2,800.00 4,500.00 6,500.00 2,100.00 0.00 200.00 3,000.00	50 159 90 37 109 0 0	-1,495.57 1,659.32 -456.53 -4,127.22 186.91 0.00 -200.00 0.00	2,130.32 8,705.87 7,260.46 3,937.50 5,830.00 686.28 527.93 31,000.00	1 5 4 2 3 0 0	6,000.00 15 5,600.00 15 9,000.00 13 13,000.00 15 4,200.00 15 0.00 400.00 15	36 -3,86 55 3,10 81 -1,73 80 -9,06 89 1,63 0 68
Fee Ir Finan Misce Total Incom Expenses Personnel E Salaries Partn Assoc Legal Legal File C Other	ncome - JAN ncome - JIM ncome - JIP nse Income oc Charge Income ellaneous Income e Expenses er Salaries clate Salaries Assistant Salaries Secretary Salaries	4,043.47 2,372.78 2,286.91 0.00 0.00 3,000.00 89,576.00	5 3 3 0 0	4,500.00 6,500.00 2,100.00 0.00 200.00 3,000.00	90 37 109 0 0	-456.53 -4,127.22 186.91 0.00 -200.00 0.00	7,260.46 3,937.50 5,830.00 686.28 527.93 31,000.00	4 2 3 0 0	9,000.00 8 13,000.00 3 4,200.00 13 0.00 400.00 13	81 -1,73 80 -9,06 89 1,63 0 68
Fee Ir Exper Finan Misce Total Incom Expenses Personnel E Salaries Partni Assoc Legal Legal Cother Total Salarie	ncome - JIM ncome - JPP nse Income ce Charge Income lillaneous Income lie Expenses er Salaries jate Salaries Assistant Salaries Secretary Salaries	2,372.78 2,286.91 0.00 0.00 3,000.00 89,576.00	3 0 0 3	6,500.00 2,100.00 0.00 200.00 3,000.00	37 109 0 0 100	-4,127.22 186.91 0.00 -200.00 0.00	3,937.50 5,830.00 686.28 527.93 31,000.00	2 3 0 0	13,000.00 3 4,200.00 13 0.00 400.00 13	30 -9,06 39 1,63 0 68
Fee Ir Exper Finan Misce Total Incom Expenses Personnel E Salaries Parthu Assoc Legal Legal File C Other Total Salaries	ncome - JPP nse Income ce Charge Income lilaneous Income le Expenses er Salaries jate Salaries Assistant Salaries Secretary Salaries Secretary Salaries	2,286.91 0.00 0.00 3,000.00 89,576.00	3 0 0 3	2,100.00 0.00 200.00 3,000.00	109 0 0 100	186.91 0.00 -200.00 0.00	5,830.00 686.28 527.93 31,000.00	3 0 0 17	4,200.00 13 0.00 400.00 13	0 1,63 0 68
Exper Finan Misce Total Incom Expenses Personnel E Salaries Partni Assoc Legal Legal File C Other	nse Income ce Charge Income Illaneous Income le Expenses er Salaries Jate Salaries Assistant Salaries Secretary Salaries	0.00 0.00 3,000.00 89,576.00	0	0.00 200.00 3,000.00	0 0 100	-200.00 0.00	686.28 527.93 31,000.00	0 0 17	0.00 400.00 13	0 68
Misce Total Incom Expenses Personnel E Salaries Partni Assoc Legal Legal File C Other Total Salaries	ellaneous Income le Expenses er Salaries ciate Salaries Assistant Salaries Secretary Salaries	3,000.00 89,576.00 21,000.00	_ 3	3,000.00	100	0.00	31,000.00	17		22 11
Total Incom Expenses Personnel E Salaries Partne Assoc Legal Legal File C Other Total Salaries	e Expenses er Salaries Jate Salaries Assistant Salaries Secretary Salaries	89,576.00 21,000.00								
Expenses Personnel E Salaries Partin Assoc Legal Legal File C Other Total Salari	Expenses er Salaries Jate Salaries Assistant Salaries Secretary Salaries	21,000.00	100	65,700.00	136	23,876.00	183,097.62	100	6,000.00 5	
Personnel E Salaries Partni Assoc Legal Legal File C Other Total Salari	er Salaries ciate Salaries Assistant Salaries Secretary Salaries							100	131,400.00 13	51,69
Salaries Partni Assoc Legal Legal File C Other Total Salari	er Salaries ciate Salaries Assistant Salaries Secretary Salaries									
Partni Assoc Legal Legal File C Other Total Salari	ciate Salaries Assistant Salaries Secretary Salaries									
Legal Legal File C Other Total Salari	Assistant Salaries Secretary Salaries	8.600 00	23	21,000.00		0.00	42,000.00	23	42,000.00 10	
Legal File C Other Total Salari	Secretary Salaries		10		100	0.00	17,200.00	9	17,200.00 10	
File C Other Total Salari	Nork Salarios	7,000.00 3,500.00	8 4		100 100	0.00 0.00	14,000.00 7,000.00	8 4	14,000.00 10 7,000.00 10	
Other Total Salari	HEIR JAIdHES	1,300.00	1		100	0.00	2,600.00	1	2,600.00 10	
	Staff Salaries	3,200.00	4	1,200.00	267	2,000.00	4,400.00	2	2,400.00 18	3 2,00
	es	44,600.00	50	42,600.00	105	2,000.00	87,200.00	48	85,200.00 10	2,00
	onnel Expenses									
	oyer SUTA	553.80	1	500.00		53.80	1,107.60	1	1,000.00 1	
	oyer FUTA oyer FICA	3,403.74 478.89	4 1		100 147	3.74 153.89	6,807.48 804.78	4 0	6,800.00 10 650.00 12	
	onal Payroll Taxes	26.00	ò	0.00	0	26.00	26.00	0		0 2
401(K	() Match	2,434.03	3		101	34.03	4,868.06	3	4,800.00 10	
	h Insurance Premiums ers Comp Insurance	5,690.00 153.36	6 0	5,600.00 150.00	102 102	90.00 3.36	11,380.00 306.72	6 0	11,200.00 10 300.00 10	
	Personnel Expenses	12,739.82	14	12,375.00	102	364.82	25,300.64	14	24,750.00 10	
	nnel Expenses	57,339.82	64	54,975.00	103	2,364.82	112,500.64	61	109,950.00	
		37,339.02	04	34,373.00	104	2,304.02	112,300.04	01	109,930.00	12 2,00
Professiona Total Profes	ai Expenses ssional Expenses	0.00	<u>_</u>	0.00	<u>_</u>	0.00	0.00	<u>_</u>	0.00	<u></u>
Marketing/P	Promotion Expenses									
Client	Meals	0.00	0	0.00	0	0.00	47.32	0		0 4
	city (Ads, Brochures)	270.00	0	0.00	0	270.00	270.00	0		0 27
Total Marke	eting/Promo Expenses	270.00	0	0.00	0	270.00	317.32	0	0.00	0 31
	Administrative Exp.		_			4.00	40	_	45.0	
Office Utilitie		6,500.00 275.89	7 0	7,500.00 150.00	87 184	-1,000.00 125.89	13,000.00 374.14	7 0	15,000.00 8 300.00 12	
Parkir		90.00	0		100	0.00	180.00	0	180.00 10	
Office	Supplies	152.36	Ō	110.00	139	42.36	391.29	0	220.00 17	8 17
	Equipment Lease	710.00	1		203	360.00	820.00	0	700.00 1	
Telep	hone et/Online Charges	756.55 95.00	1		121 100	131.55 0.00	1,521.80 190.00	1 0	1,250.00 12 190.00 10	
Posta		250.00	0		100	0.00	500.00	0	500.00 10	
Depre	eciation	0.00	0	120.00	0	-120.00	121.97	0		11 -11
	oll Services	65.00	0	65.00	100	0.00	130.00	0	130.00 10	
	st Expense Office Expense	612.26 0.00	1	600.00 0.00	102 0	12.26 0.00	1,253.24 2,250.00	1	1,200.00 10 0.00)4 5 0 2,25
	ral & Admin. Exp.	9,507.06	11	9,955.00	96	-447.94	20,732.44	11	19,910.00	
Total Expen	nses	67,116.88	75	64,930.00	103	2,186.88	133,550.40	73	129,860.00 10	3,69
Net Profit (L	_oss)	22,459.12	25	770.00	999	21,689.12	49,547.22	27	1,540.00 99	9 48,00

Menu Reports | Income Statement

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

Date: 11/28/2018 **Detail Income Statement** Page: 1 November 2018 Date Range: All Departments Department: November YTD Actual % Budget % Actual % Budget % Income Fee Income - MLJ 23,098.49 11,000.00 210 155,747.38 121,000.00 129 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 7,000.00 72,378.92 77,000.00 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 31.982.42 72.600.00 24 5 44 Fee Income - DHB 1,504.43 3,000.00 50 17,132.32 33,000.00 52 Fee Income - CB 4,459.32 2,800.00 159 26,913.26 21,888.63 4 30,800.00 49,500.00 87 Fee Income - JAN 4.043.47 4.500.00 90 44 Fee Income - JIM 2,372.78 6,500.00 11,987.50 71,500.00 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 0.00 200.00 3,122.21 2,200.00 142 Miscellaneous Income 3,000.00 3,000.00 100 58,000.00 9 33,000.00 176 89,576.00 100 65,700.00 136 675,108.65 100 722,700.00 93 Total Income Expenses Personnel Expenses Salaries Partner Salaries 21,000.00 23 21,000.00 100 231,000.00 231,000.00 100 34 Associate Salaries 8,600.00 10 8,600.00 100 94,600.00 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 3,500.00 38,500.00 38,500.00 100 100 6 File Clerk Salaries 1,300.00 1,300.00 100 14,300.00 14,300.00 100 Other Staff Salaries 3,200.00 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 553.80 500.00 6,091.80 5,500.00 111 Employer FUTA 3,403.74 3,400.00 37,441.14 37,400.00 **Employer FICA** 478.89 325.00 147 3,737.79 3,575.00 105 Additional Payroll Taxes 26.00 0 0.00 26.00 0 0.00 0 0 401(K) Match 2,434.03 2,400.00 101 26,774.33 26,400.00 101 Health Insurance Premiums 62,590.00 1,686.96 61,600.00 1,650.00 5,690.00 6 5,600.00 102 9 102 153.36 150.00 Workers Comp Insurance 0 102 0 102 14 20 102 Total Other Personnel Expenses 12,739.82 12,375.00 103 138,348.02 136,125.00 64 104 608,948.02 90 101 Total Personnel Expenses 57,339.82 54,975.00 604,725.00 Professional Expenses Total Professional Expenses 0.00 0 0.00 0 0.00 0 0.00 0 Marketing/Promotion Expenses 0.00 47.32 0.00 Client Meals 0 0.00 0 0 Publicity (Ads, Brochures) 270.00 0.00 990.00 0 0.00 0 0 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 7,500.00 71,500.00 82,500.00 87 11 87 Utilities 275.89 150.00 2,052.99 1,650.00 184 124 Parking Office Supplies 90.00 152.36 990.00 1,210.00 0 90.00 100 990.00 100 110.00 139 1,517.82 125 0 Equipment Repair & Maint. 90.00 0.00 0.00 0.00 3,850.00 6,875.00 710.00 Office Equipment Lease 350.00 203 4.210.00 109 Telephone 756.55 625.00 121 8,146.64 118 Internet/Online Charges 95.00 1,045.00 1,045.00 Postage Depreciation 250.00 n 250.00 100 3.750.00 2.750.00 136 1,320.00 120.00 1,097.73 0.00 0 0 0 83 Payroll Services 65.00 100 715.00 Interest Expense
Other Office Expense 612.26 600.00 102 8 031 59 6,600.00 122 0.00 2,250.00 0.00 0.00 0 0 0 0 11 Total General & Admin. Exp. 9,507.06 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 22,459.12 Net Profit (Loss) 25 770.00 999 -40,273.46 -6 8,470.00 -99

Date: 11/28/2018				etail Income nsen, Martin a							Page: 1
Date Range: Department:	Oct 2018 - Dec 2018 All Departments										
						Oct - Dec				0	V1
		Actual	%	Budget	%	Variance	Prior Year	%	Difference	Quarterly Budget	Yearly Budge
Income											
	ee Income - MLJ	38,137	21	33,000		5,137	46,667	82	-8,530	33,000	132,00
F	ee Income - PAM	41,328	23	30,000	138	11,328	40,650	102	678	30,000	120,00
	ee Income - RPA	10,022	5	21,000	48	-10,978	13,613	74	-3,590	21,000	84,000
	ee Income - ROB	29,549	16	27,000	109	2,549	16,563	178	12,987	27,000	108,000
	ee Income - KIM	3,982	2	19,800	20	-15,818	2,100	190	1,882	19,800	79,200
	ee Income - DHB	2,130	1	9,000	24	-6,870	1,980	108	150	9,000	36,000
	ee Income - CB	8,706	5	8,400	104	306	11,628	75	-2,922	8,400	33,600
	ee Income - JAN	7,260	4	13,500	54	-6,240	750	968	6,510	13,500	54,000
	ee Income - JIM	3,938	2	19,500	20	-15,563	2,800	141	1,138	19,500	78,000
	ee Income - JPP	5,830	3	6,300	93	-470	2,860	204	2,970	6,300	25,200
	xpense Income	686	0	0	0	686	0	0	686	0	(
	nance Charge Income	528	0	600	88	-72	0	0	528	600	2,400
M	iscellaneous Income	31,000	17	9,000	344	22,000	0	_0	31,000	9,000	36,000
Total In	come	183,098	100	197,100	93	-14,002	139,610	131	43,487	197,100	788,400

					Jens	sen, Martin & A	nderson									
Date Rang Departmer																
				November					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		161	59091
1100.02	02 Fee Income - PAM	21411	24	13995	153	7416	41328	23		118	6183	137433	20		391	102289
1100.03	03 Fee Income - RPA	4710	5	5248	90	-538	10022	5	11548	87	-1526	72379	11	11548		60831
1100.04	04 Fee Income - ROB	21115	24	2916	724	18199	29549	16	18666	158	10884	107612	16		577	88946
1100.05	05 Fee Income - KIM	1574	2	0	0	1574	3982	2	2100	190	1882	31982	5	2100	999	29882
1100.06	06 Fee Income - DHB	1504	2	0	0	1504	2130	1	1980	108	150	17132	3	1980	865	15152
1100.07	07 Fee Income - CB	4459	5	4082	109	377	8706	5	10022	87	-1316	26913	4		269	16891
1100.08	08 Fee Income - JAN	4043	5	0	0	4043	7260	4	750	968	6510	21889	3	750	999	21139
1100.09	09 Fee Income - JIM	2373	3	0	0	2373	3938	2	2800	141	1138	11988	2	2800	428	9188
1100.10	10 Fee Income - JPP	2287	3	0	0	2287	5830	3	2860	204	2970	30030	4	2860	999	27170
1400.00	00 Expense Income	0	0	0	0	0	686	0	0	0	686	881	0	0	0	881
1800.00	00 Finance Charge Income	0	0	0	0	0	528	0	0	0	528	3122	0	193	999	2929
1900.00	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

					Jensen, Martin &	Anderso	n					
Date Rar Departm		November 2018 All Departments										
					November					YTD		
			Actual	%	Prior Year	%	Difference	Actual	%	Prior Year	%	Difference
	Incom											
4100.01		Fee Income - MLJ	23,098.49	26	15,549.86	149	7,548.63	155,747.38	23		161	59,090.77
4100.02		Fee Income - PAM	21,411.13	24	13,994.87	153	7,416.26	137,433.38	20	35,144.87	391	102,288.51
4100.03		Fee Income - RPA	4,710.44	5	5,248.08	90	-537.64	72,378.92	11		627	60,830.84
4100.04		Fee Income - ROB	21,114.99	24	2,915.60	724	18,199.39	107,611.79	16	18,665.60		88,946.19
4100.05	05	Fee Income - KIM	1,574.04	2	0.00	0	1,574.04	31,982.42	5		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		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

Detail Income Statement Jensen, Martin & Anderson Page: 1

Date Range: Department: October 2018 **All Departments**

Date: 11/28/2018

	October	QTD	YTD
	Actual	Actual	Actual
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: 11/28/2018				Come Statement Martin & Anderson					Page:
Date Range: Department:	Apr 2018 - Oct 2018 All Departments								
		April	May	June	July	August	September	October	Apr - Oct
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	I & Administrative Exp.								
	ffice Rent	6,500	6,500	6,500	6,500	6,500	6,500	6,500	45,500
	tilities	99	222	84	236	75	237	98	1,051
	arking	90	90	90	90	90	90	90	630
	ffice Supplies	123	98	95	127	132	124	239	938
	quipment Repair & Maint.	0	0	90	0	0	0	0	90
	ffice Equipment Lease	110	710	110	710	110	710	110	2,570
	elephone	769	712	702	799	714	745	765	5,206
	ternet/Online Charges	95	95	95	95	95	95	95	665
	ostage	250	500	250	500	250	500	250	2,500
	epreciation	122	0	122	122	122	122	122	732
	ayroll Services	65	65	65	65	0	130	65	455
	terest Expense	774	756	736	736	0	1,360	641	5,002
C	ther Office Expense	0	0	0	0	0	0	2,250	2,250
Total G	eneral & Admin. Exp.	8,996	9,748	8,940	9,980	8,088	10,612	11,225	67,590

Date Range: Jun 2018 - Jul 2018 Department: All Departments										
		June			July			Jun - Jul		Year
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Budg
General & Administrative Exp.										
Office Rent	6,500	7,500	-1,000	6,500	7,500	-1,000	13,000	15,000	-2,000	90,00
Utilities	84	150	-66	236	150	86	320	300	20	1,80
Parking	90	90	0	90	90	0	180	180	0	1,08
Office Supplies	95	110	-15	127	110	17	222	220	2	1,32
Equipment Repair & Maint.	90	0	90	0	0	0	90	0	90	
Office Equipment Lease	110	350	-240	710	350	360	820	700	120	4,20
Telephone	702	625	77	799	625	174	1,501	1,250	251	7,50
Internet/Online Charges	95	95	0	95	95	0	190	190	0	1,14
Postage	250	250	0	500	250	250	750	500	250	3,00
Depreciation	122	120	2	122	120	2	244	240	4	1,44
Payroll Services	65	65	0	65	65	0	130	130	0	78
Interest Expense	736	600	136	736	600	136	1,472	1,200	272	7,20
Total General & Admin. Exp.	8,940	9,955	-1,015	9,980	9,955	25	18,920	19,910	-990	119,46

Date: 11/28	3/2018		etail Income Statement ensen, Martin & Anderson			Page:
Date Ran Departme						
		Jan - Mar	Apr - Jun	Jul - Sep	Oct - Dec	Jan - Dec
	Income	Actual %	Actual %	Actual %	Actual %	Actual %
1100.01	01 Fee Income - MLJ	54,962.87 26	22,405.19 26	40,242.46 21	38,136.86 21	155,747.38 23
1100.02	02 Fee Income - PAM	39,606.94 19	14,870.56 17	41,627.75 22	41,328.13 23	137,433.38 20
100.03	03 Fee Income - RPA	36,693.71 17	19,106.81 22	6,555.92 3	10,022.48 5	72,378.92 11
100.04	04 Fee Income - ROB 05 Fee Income - KIM	31,044.72 15 14,350.00 7	12,870.80 15 2,339.50 3	34,146.90 18 11.310.50 6	29,549.37 16 3.982.42 2	107,611.79 16
100.05	06 Fee Income - DHB	14,350.00 7 7,895.47 4	2,339.50 3 3,159.01 4	11,310.50 6 3,947.52 2	3,982.42 2 2,130.32 1	31,982.42 5 17,132.32 3
100.07	07 Fee Income - CB	6,912.39 3	501.32 1	10,793.68 6	8,705.87 5	26,913.26 4
100.08	08 Fee Income - JAN	0.00 0	789.12 1	13,839.05 7	7,260.46 4	21,888.63 3
100.09	09 Fee Income - JIM	2,800.00 1	0.00 0	5,250.00 3	3,937.50 2	11,987.50 2
100.10	10 Fee Income - JPP 00 Expense Income	9,020.00 4 0.00 0	1,715.63 2 75.00 0	13,464.37 7 119.56 0	5,830.00 3 686.28 0	30,030.00 4 880.84 0
800.00	00 Expense income 00 Finance Charge Income	5.90 0	0.00 0	2.588.38 1	527.93 0	3.122.21 0
1900.00	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
110.00	00 Associate Salaries	25,800.00 12	25,800.00 30	25,800.00 13	17,200.00 9	94,600.00 14
120.00	00 Legal Assistant Salaries	21,000.00 10	21,000.00 24	21,000.00 11	14,000.00 8	77,000.00 11
130.00	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 5150.00	00 File Clerk Salaries 00 Other Staff Salaries	3,900.00 2 3,600.00 2	3,900.00 4 3,600.00 4	3,900.00 2 3,600.00 2	2,600.00 1 4,400.00 2	14,300.00 2 15,200.00 2
1130.00	Total Salaries	127,800.00 2	127,800.00 147	127,800.00 66	87,200.00 <u>2</u>	470,600.00 70
		121,000.00	121,000.00	121,000.00	07,200.00	11 0,000.00
240.00	Other Personnel Expenses	1.661.40 1	1.661.40 2	1.661.40 1	1.107.60 1	6.091.80 1
310.00 320.00	00 Employer SUTA 00 Employer FUTA	1,661.40 1 10,211.22 5	1,661.40 2 10,211.22 12	1,661.40 1 10,211.22 5	1,107.60 1 6,807.48 4	6,091.80 1 37,441.14 6
330.00	00 Employer FICA	977.67 0	977.67 1	977.67 1	804.78 0	3,737.79 1
340.00	00 Additional Payroll Taxes	0.00 0	0.00 0	0.00 0	26.00 0	26.00 0
350.00	00 401(K) Match	7,302.09 3	7,302.09 8	7,302.09 4	4,868.06 3	26,774.33 4
360.00 390.00	00 Health Insurance Premiums 00 Workers Comp Insurance	17,070.00 8 460.08 0	17,070.00 20 460.08 1	17,070.00 9 460.08 0	11,380.00 6 306.72 0	62,590.00 9 1,686.96 0
0000.00	Total Other Personnel Expenses	37,682.46 18	37,682.46 43	37,682.46 20	25,300.64 14	138,348.02
	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	$\overline{0.00}$ $\overline{0}$	0.00 0	$\overline{0.00}$ $\overline{0}$	$\overline{0.00}$ $\overline{0}$	0.00 0
	Marketing/Promotion Expenses					
010.00	00 Client Meals	0.00 0	0.00 0	0.00 0	47.32 0	47.32 0
050.00	00 Publicity (Ads, Brochures)	$\frac{720.00}{720.00} \frac{0}{0}$	$\frac{0.00}{0.00} \frac{0}{0}$	$\frac{0.00}{0.00} \frac{0}{0}$	$\frac{270.00}{317.32}$ $\frac{0}{0}$	$\frac{990.00}{1,037.32}$ $\frac{0}{0}$
	Total Marketing/Promo Expenses	720.00 0	0.00 0	0.00 0	317.32 0	1,037.32 0
010.00	General & Administrative Exp. 00 Office Rent	19,500.00 9	19,500.00 22	19,500.00 10	13,000.00 7	71,500.00 11
020.00	00 Utilities	725.95 0	405.19 0	547.71 0	374.14 0	2,052.99 0
030.00	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
3050.00 3060.00	00 Equipment Repair & Maint. 00 Office Equipment Lease	0.00 0 930.00 0	90.00 0 930.00 1	0.00 0 1,530.00 1	0.00 0 820.00 0	90.00 0 4,210.00 1
090.00	00 Telephone	2,183.87 1	2,183.03 3	2,257.94 1	1,521.80 1	8,146.64 1
100.00	00 Internet/Online Charges	285.00 0	285.00 0	285.00 0	190.00 0	1,045.00 0
120.00	00 Postage	1,000.00 0	1,000.00 1	1,250.00 1	500.00 0	3,750.00 1
130.00	00 Depreciation 00 Payroll Services	365.91 0 195.00 0	243.94 0 195.00 0	365.91 0 195.00 0	121.97 0 130.00 0	1,097.73 0 715.00 0
3150.00 3170.00	00 Payroll Services 00 Interest Expense	195.00 0 2,416.94 1	195.00 0 2,265.53 3	2,095.88 1	1,253.24 1	715.00 0 8,031.59 1
3300.00	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	-106,333.68 -99	-1,276.83 -1	49,547.22 27	-40,273.46 -6

Date Ran Departme									
				y - Dec				YTD	
	Income	Actual	%	Prior Year	<u>%</u>	Actual	%	Prior Year	%
100.01	01 Fee Income - MLJ	98,665.76	22	105,273.81	94	155,747.38	23	105,273.81	148
100.02 100.03	02 Fee Income - PAM 03 Fee Income - RPA	96,105.19 35,560.21	21 8	40,650.36 13,612.64	236 261	137,433.38	20 11	40,650.36	338 532
100.03	04 Fee Income - ROB	76,567.07	17	16,562.58	462	72,378.92 107,611.79	16	13,612.64 16.562.58	650
100.05	05 Fee Income - KIM	17,632.42	4	2,100.00	840	31,982.42	5	2,100.00	999
100.06	06 Fee Income - DHB	9,236.85	2	1,980.00	467	17,132.32	3	1,980.00	865
100.07 100.08	07 Fee Income - CB 08 Fee Income - JAN	20,000.87 21,888.63	4 5	11,627.61 750.00	172 999	26,913.26 21,888.63	4 3	11,627.61 750.00	231 999
100.09	09 Fee Income - JIM	9,187.50	2	2,800.00	328	11,987.50	2	2,800.00	428
100.10	10 Fee Income - JPP	21,010.00	5	2,860.00	735	30,030.00	4	2,860.00	999
100.00 300.00	00 Expense Income 00 Finance Charge Income	880.84 3,116.31	0 1	0.00 193.25	0 999	880.84 3,122.21	0	0.00 193.25	999
900.00	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								
100.00	Salaries 00 Partner Salaries	147,000.00	32	0.00	0	231,000.00	34	0.00	0
110.00	00 Associate Salaries	60,200.00	13	0.00	0	94,600.00	14	0.00	0
120.00 130.00	00 Legal Assistant Salaries 00 Legal Secretary Salaries	49,000.00 24,500.00	11 5	0.00	0 0	77,000.00 38,500.00	11 6	0.00 0.00	0
140.00	00 File Clerk Salaries	9,100.00	2	0.00	0	14,300.00	2	0.00	0
150.00	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				_				_
310.00 320.00	00 Employer SUTA 00 Employer FUTA	3,876.60 23.826.18	1 5	0.00	0 0	6,091.80 37.441.14	1 6	0.00 0.00	0
330.00	00 Employer FICA	2,434.23	1	0.00	0	3,737.79	1	0.00	0
340.00	00 Additional Payroll Taxes	26.00	0	0.00	0	26.00	0	0.00	0
350.00 360.00	00 401(K) Match 00 Health Insurance Premiums	17,038.21 39,830.00	4 9	0.00	0 0	26,774.33 62,590.00	4 9	0.00 0.00	0
390.00	00 Workers Comp Insurance	1,073.52	Ö	0.00	0	1,686.96	Õ	0.00	Ö
	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
010.00	Marketing/Promotion Expenses 00 Client Meals	47.32	0	0.00	0	47.32	0	0.00	0
050.00	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.								
010.00 020.00	00 Office Rent 00 Utilities	45,500.00 1,228.29	10 0	0.00	0 0	71,500.00 2,052.99	11 0	0.00 0.00	0
030.00	00 Parking	630.00	0	0.00	0	990.00	0	0.00	0
040.00	00 Office Supplies	967.68	0	0.00	0	1,517.82	0	0.00	0
050.00 060.00	00 Equipment Repair & Maint. 00 Office Equipment Lease	90.00 3,170.00	0 1	115.00 0.00	78 0	90.00 4,210.00	0 1	115.00 0.00	78 0
090.00	00 Telephone	5,194.18	1	0.00	0	8,146.64	1	0.00	0
100.00	00 Internet/Online Charges	665.00	0	0.00	0	1,045.00	0	0.00	0
120.00 130.00	00 Postage 00 Depreciation	2,500.00 609.85	1 0	0.00	0 0	3,750.00 1,097.73	1 0	0.00 0.00	0
150.00	00 Payroll Services	455.00	0	0.00	0	715.00	0	0.00	0
170.00	00 Interest Expense	4,840.89	1	0.00	0	8,031.59	1	0.00	0
180.00 200.00	00 Auto Expense 00 Professional Services	0.00 0.00	0	787.00 530.00	0 0	0.00 0.00	0	787.00 530.00	0
300.00	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	<u>_</u>	196,228.25	0	-40,273.46	- 6	196,228.25	-21

Date: 11/28/2018	Detail Income Statement Jensen, Martin & Anderson	Page: 1
Date Range: Department:	October 2018 All Departments	
		October
		Actual
	Income	
4100.01	01 Fee Income - MLJ	15,038.37
4100.02 4100.03	02 Fee Income - PAM 03 Fee Income - RPA	19,917.00 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 10 Fee Income - JPP	1,564.72
4100.10 4400.00	10 Fee Income - JPP 00 Expense Income	3,543.09 686.28
4800.00	00 Finance Charge Income	527.93
4900.00	00 Miscellaneous Income	28,000.00
	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 5150.00	00 File Clerk Salaries 00 Other Staff Salaries	1,300.00
3130.00	Total Salaries	1,200.00 42,600.00
		12,000.00
5040.00	Other Personnel Expenses	550.00
5310.00 5320.00	00 Employer SUTA 00 Employer FUTA	553.80 3,403.74
5330.00	00 Employer FUTA 00 Employer FICA	3,403.74
5350.00	00 401(K) Match	2,434.03
5360.00	00 Health Insurance Premiums	5,690.00
5390.00	00 Workers Comp Insurance	153.36
	Total Other Personnel Expenses	12,560.82
	Total Personnel Expenses	55,160.82
	Professional Expenses	
	Total Professional Expenses	0.00
7010.00	Marketing/Promotion Expenses 00 Client Meals	47.32
	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: 11/28/2018 Summary Income Statement Page: 1
Jensen, Martin & Anderson

Date Range: Jun 2018 - Nov 2018 Department: All Departments

	June	July	August	September	October	November	Jun - Nov
	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	<u></u>	<u>_</u>	<u>_</u>	0	0	<u></u>	<u></u>
Total Marketing/Promo Expenses	<u></u>	<u>_</u>	<u>_</u>	<u></u>	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: 11/28/2018	Summary Income Statement Jensen, Martin & Anderson	Page: 1
Date Range: Department:	November 2018 All Departments	
		November
		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: 11/28/2018				ry Income Stateme n, Martin & Andersor					Page:
Date Range: Department:	November 2018 All Departments								
				ember				QTD	
		Actual	Budget	Variance	Prior Year	Actual	Budget	Variance	Prior Year
TotalIn	come	89,576.00	65,700.00	23,876.00	41,790.25	183,097.62	131,400.00	51,697.62	123,920.25
Expens	es								
Total Sa		44,600.00	42,600.00	2,000.00	0.00	87,200.00	85,200.00	2,000.00	0.00
Total O	ther Personnel Expenses	12,739.82	12,375.00	364.82	0.00	25,300.64	24,750.00	550.64	0.00
Total Pe	ersonnel Expenses	57,339.82	54,975.00	2,364.82	0.00	112,500.64	109,950.00	2,550.64	0.00
Total Pr	rofessional Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Ma	arketing/Promo Expenses	270.00	0.00	270.00	0.00	317.32	0.00	317.32	0.00
Total G	eneral & Admin. Exp.	9,507.06	9,955.00	-447.94	0.00	20,732.44	19,910.00	822.44	0.00
Total Ex	xpenses	67,116.88	64,930.00	2,186.88	0.00	133,550.40	129,860.00	3,690.40	0.00
Net Pro	fit (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

Total budget for entire fiscal year/entire fiscal quarter.

Budget

Statement of Cash Flows

Date: 11/26/2018	Statement of Cash Flows Jensen, Martin & Anderson	Page: 1
Department: All Departments		
		Nov 1 - Nov 30 2018
Operating Activities Net Income		15,883.12
Adjustments to reconcile Net Ir	come to net cash provided by operations:	
Advanced Client Costs		-75.00
Employee Advances		0.00
Accumulated Furniture		-41.33
Accumulated Equipmen		-6.83
Accumulated Computer		-23.12 19.50
Accumulated Software	Improvements Amortization	-18.52 0.00
Prepaid Insurance	Improvements Amortization	0.00
Lease Deposits		120.00
Credit Card Payable		0.00
Federal Income Tax Wi	thheld	120.00
State Income Tax Withh	neld	80.00
Employee FICA Withhe		153.00
Employer FICA Payable		153.00
FUTA Payable		16.00
SUTA Payable Workers' Compensation	n Payabla	10.00 8.00
401(K) Contributions Pa		6.00
Employee Insurance Pa		9.00
Sales Tax Payable	, 42.5	493.20
Unapplied Payments		6,576.00
Accounts Payable		2,133.66
Prior Years' Retained E	arnings	-2,605.06
Net cash provided by Operating	g Activities	22,991.12
Investing Activities		
Furniture & Fixtures		2,975.76
Equipment		491.76
Computers		1,664.64
Software		1,300.19
Leasehold Improvemen		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 Capital Stock	1	0.00
Additional Paid in Capit	al	0.00 0.00
Dividends		0.00
Distributions		0.00
Net cash provided by Financin	g 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
Sas at ona or poriod		210,110.10

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 GLS 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.

Description	n	AT	Account #	DP PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT	CF	ACC
Partner Ed		L	300.00	0 H	No	No	Yes	0		Yes	0		No	0	No
	44119	Ī	301.00	0 C	No	No	Yes	0		Yes	Ö		No	Ŭ	No
Begin	nning Capital - Partner #1	L	310.01	0 D	No	No	Yes			Yes			No	0	No
	nning Capital - Partner #2	L	310.02	0 D	No	No	Yes			Yes			No	0	No
Begin	nning Capital - Partner #3	L	310.03	0 D	No	No	Yes			Yes			No	0	No
Contr	ibutions - Partner #1	L	320.01	0 D	No	No	Yes			Yes			No	0	No
Contr	ibutions - Partner #2	L	320.02	0 D	No	No	Yes			Yes			No	0	No
Contr	ributions - Partner #3	L	320.03	0 D	No	No	Yes			Yes			No	0	No
Partn	er#1 Withdrawals	L	330.01	0 D	No	No	Yes			Yes			No	0	No
Partn	er#2 Withdrawals	L	330.02	0 D	No	No	Yes			Yes			No	0	No
Partn	er#3 Withdrawals	L	330.03	0 D	No	No	Yes			Yes			No	0	No
	ent Year's Earnings	R	340.00	0 D	No	No	Yes			Yes			No	0	No
Total Part	ner Equity	L	350.99	0 T	No	No	Yes	0	N	Yes	0	N	No	0	No
AT DP PT AA In DPO DPC DUS SPO SPC SUS IBT CF ACC	Account Type (Asset, Bank Account, Liability, Department Print Type (Detail, Heading, Total, Comment Accrual Account Inactive Detail Print Option Detail Page Control Detail Underscore Summary Print Option Summary Page Control Summary Hoderscore Invert Balance Type Statement of Cash Flows Classification Advanced Client Costs Account		ained Earnin	gs, Income	e, Exp	ense)									

Partnership Example

Description	AT	Account #	DP PT	^^	In	DPO	DPC DUS	SPO	SPC	2112	IBT	CE	ACC
Partner Equity	AI	300.00	0 H	No	No	Yes	0	Yes	0	303	No	0	No
Partner Accounts	L	310.00	0 H	No	No	Yes	0	Yes	0		No	0	No
Partner 1:		320.00	1 H	No	No	Yes	0	Yes	0		No	0	No
Partner 1 Available Income	Ī	320.00	1 D	No	No	Yes	U	Yes	U		No	Ö	No
Partner 1 Less YTD Draws	ī	320.02	1 D	No	No	Yes		Yes			No	Ö	No
Partner 1 Total:	Ĺ	320.99	1 T	No	No	Yes	0 N	Yes	0	N	No	ŏ	No
Partner 2:	L	330.00	2 H	No	No	Yes	0	Yes	0		No	0	No
Partner 2 Available Income	L	330.01	2 D	No	No	Yes		Yes			No	0	No
Partner 2 Less YTD Draws	L	330.02	2 D	No	No	Yes		Yes			No	0	No
Partner 2 Total:	L	330.99	2 T	No	No	Yes	0 N	Yes	-	N	No	0	No
Partner 3:	L	340.00	3 H	No	No	Yes	0	Yes	0		No	0	No
Partner 3 Required Capital	L	340.01	3 D	No	No	Yes		Yes			No	0	No
Partner 3 Available Income	L	340.02	3 D	No	No	Yes		Yes			No	0	No
Partner 3 Less YTD Draws	L	340.03	3 D	No	No	Yes		Yes	_		No	0	No
Partner 3 Total:	Ŀ	340.99	3 T	No	No	Yes	0 N	Yes	-	N	No	0	No
Total Partner Accounts	L	350.99	0 T	No	No	Yes	0 N	Yes	0	N	No	0	No
Retained Earnings Total Partner Equity	R L	360.00 360.99	0 D 0 T	No No	No No	Yes Yes	0 N	Yes Yes	0	N	No No	0	No No
Column Heading Codes: AT Account Type (Asset, Bank Account, Li DP Department PT Print Type (Detail, Heading, Total, Co AA Accrual Account In Inactive DPO Detail Print Option DPC Detail Page Control DUS Detail Underscore SPO Summary Print Option SPC Summary Page Control	•	ained Earnin	gs, Income	e, Exp	ense)								

Partnership Example

Description		ΔΤ	Account #	DP PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IRT	CF	ACC
Stockholde			300.00	0 H	No	No	Yes	0		Yes	0.0		No		No
Otookiloide	STO Equity	ī	305.00	0 C	No	No	Yes	0		Yes	0		No	Ü	No
Retain	ned Earnings	Ē	310.00	0 H	No	No	Yes	0		Yes	0		No	0	No
	etained Earnings	R	315.00	0 D	No	No	Yes			Yes			No		No
Total F	Retained Earnings	L	320.99	0 T	No	No	Yes	0	N	Yes	0	N	No	0	No
	holders Capital Accounts	L	335.00	0 H	No	No	Yes	0		Yes	0		No	0	No
	apital - Stockholder #1	L	340.01	0 D	No	No	Yes			Yes			No		No
	apital - Stockholder #2	L	340.02	0 D	No	No	Yes			Yes			No		No
	apital - Stockholder #3	L	340.03	0 D	No	No	Yes			Yes			No		No
	Stockholders Capital Accounts	L	350.99	0 T	No	No	Yes			Yes		N	No		No
Total Stook	chalders Carrity	1		0 T	No	NIa									
Column He AT DP	kholders Equity eading Codes: Account Type (Asset, Bank Account, Liability, C Department	redit Card, Ret	355.99 ained Earning			No ense)	Yes	0	N	Yes	0	N	No	0	No
Column He	eading Codes: Account Type (Asset, Bank Account, Liability, C	redit Card, Ret					Yes	0	N	Yes	0	N	No	0	No

Corporation Example

Descriptio	n	AT	Account #	DP PT	AA	In	DPO	DPC DUS	SPO	SPC	SUS	IBT	CF	ACC
Sharehol	der Equity	L	300.00	0 H	No	No	Yes	0	Yes	0		No	0	No
	• •	L	305.00	0 C	No	No	Yes	0	Yes	0		No		No
Com	mon Stock	L	310.00	0 D	No	No	Yes		Yes			No	0	No
Addit	ional Paid in Capital	L	320.00	0 D	No	No	Yes		Yes			No	0	No
	ined Earnings	R	330.00	0 D	No	No	Yes		Yes			No	0	No
Shar	eholder Distributions	L	340.00	0 D	No	No	Yes		Yes			No	0	No
Total Sha	reholder Equity	L	355.99	0 T	No	No	Yes	0 N	Yes	0	N	No	0	No
AT DP PT AA In	leading Codes: Account Type (Asset, Bank Account, Liab Department Print Type (Detail, Heading, Total, Com Accrual Account Inactive	•	tained Earning	gs, Income	, Exp	ense)								
AT DP PT AA	Account Type (Asset, Bank Account, Liat Department Print Type (Detail, Heading, Total, Com- Accrual Account	•	tained Earnin	gs, Income	, Exp	ense)								
AT DP PT AA In DPO DPC DUS SPO SPC SUS	Account Type (Asset, Bank Account, Liat Department Print Type (Detail, Heading, Total, Com Accrual Account Inactive Detail Print Option Detail Page Control Detail Underscore Summary Print Option Summary Page Control Summary Underscore	•	tained Earnin	gs, Income	, Exp	ense)								

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: 11/28/20	118	Department List Departmentalized Client	Page: 1
Department	Description		
1	Lincoln, NE Branch		
2	Des Moines, IA Branch		

Description	AT	Account #	DP PT	AA	In	DPO	DPC DUS	SPO	SPC SUS	IBT	CF	ACC
Assets	А	1	0 H	No	No	Yes	1	Yes	1	No	0	No
Current Assets	Α	90	0 H	No	No	Yes	1	Yes	1	No	0	No
Cash	Α	100	0 H	No	No	Yes	1	Yes	1	No	0	No
Cash - Checking FNB	В	110	1 D	No	No	Yes		Yes		No		No
Cash - Checking ISB - IA	В	112	2 D	No	No	Yes		Yes		No		No
Cash - Money Market - NE	В	115	1 D	No	No	Yes		Yes		No		No
Cash - Money Market - IA	В	117	2 D	No	No	Yes		Yes		No		No
Employee Advances - NE	Α	120	1 D	No	No	Yes		Yes		No	0	No
Employee Advances - IA	Α	121	2 D	No	No	Yes		Yes		No	0	No
Total Cash	Α	160	0 T	No	No	Yes	1 S	Yes	1 S	No	0	No
Total Current Assets	Α	195	0 T	No	No	Yes	2 S	Yes	2 S	No	0	No
Net Fixed Assets	Α	199	0 H	No	No	Yes	0	Yes	0	No	0	No
Fixed Assets	Α	200	0 H	No	No	Yes	0	Yes	0	No	- 1	No
Furniture and Fixtures - NE	Α	210	1 D	No	No	Yes		Yes		No	- 1	No
Furniture and Fixtures - IA	A	215	2 D	No	No	Yes		Yes		No		No
Vehicles - NE	A	220	1 D	No	No	Yes		Yes		No		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	_	No
Accumulated Depreciation	A	230	0 H	No	No	Yes	0	Yes	0	No	0	No
Total Fixed Assets	A	245	0 T	No	No	Yes	1 S	Yes	1 S	No	- !	No
Other Assets	A	249	0 H	No	No	Yes	0	Yes	0	No	!	No
Security Deposits - NE Security Deposits - IA	A	250 255	1 D	No	No	Yes		Yes		No No	-	No No
Security Deposits - IA Accum. Deprec. (F&F) - NE	A A	260	2 D 1 D	No No	No No	Yes Yes		Yes Yes		No No	I	No No
Accum. Deprec. (F&F) - NE Accum. Deprec. (F&F) - IA	A	261	2 D	No	No	Yes		Yes		No	0	No
Accum. Deprec. (F&F) - IA Accum. Deprec. (Vehicles) - NE	A	270	2 D 1 D	No	No	Yes		Yes		No	0	No
Accum. Deprec. (Vehicles) - IA	Â	271	2 D	No	No	Yes		Yes		No	Ö	No
Total Accumulated Depreciation	Â	275	0 T	No	No	Yes	1 N	Yes	1 N	No	0	No
Net Fixed Assets	Ä	279	0 T	No	No	Yes	2 S	Yes	2 S	No	Ö	No
Total Other Assets	A	289	0 T	No	No	Yes	0 N	Yes	0 N	No	ĭ	No
Total Assets	Ä	390	0 T	No	No	Yes	2 D	Yes	2 D	No	ò	No
Liabilities and Owner Equity	Ĺ	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	Ļ	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	Ļ	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	Ļ	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 L	699 700	0 T 0 H	No	No	Yes Yes	1 S 1	Yes Yes	1 S	No No	F	No No
Owners Equity Partner's Capital and Draw Accts.	L	710	0 H	No	No	Yes	2	Yes	1 2		F	
JJJ Capital Acct.	L	710	1 D	No No	No No	Yes	2	Yes	2	No No	F	No No
JJJ Draw Acct.	L	712	1 D	No	No	Yes		Yes		No	F	No
RWJ Capital Acct.	Ĺ	720	1 D	No	No	Yes		Yes		No	F	No
RWJ Draw Acct.	Ĺ	720	1 D	No	No	Yes		Yes		No	F	No
LHP Capital Acct.	Ĺ	722	2 D	No	No	Yes		Yes		No	F	No
LHP Draw Acct.	Ĺ	723	2 D	No	No	Yes		Yes		No	F	No
STB Capital Acct.	Ĺ	724	2 D	No	No	Yes		Yes		No	F	No
STB Draw Acct.	Ĺ	725	2 D	No	No	Yes		Yes		No	F	No
Total Partner's Equity	Ĺ	765	0 T	No	No	Yes	0 S	Yes	0 S	No	F	No
Retained Earnings	Ĺ	770	0 H	No	No	Yes	2	Yes	2	No	Ö	No
Current Year Retained Earnings	R	780	0 D	No	No	Yes	-	No	-	No	·	No
Prior Year Retained Earnings	Ë	781	1 D	No	No	Yes		Yes		No	0	No
Total Retained Earnings	Ĺ	785	0 T	No	No	Yes	0 S	Yes	0 S	No	ō	No
Total Owners Equity	Ĺ	790	0 T	No	No	Yes	1 S	Yes	1 S	No	F	No
Total Liabilities and Owner Equity	Ĺ	795	0 T	No	No	Yes	1 D	Yes	1 D	No	F	No
(Profit/Loss)	Ī	800	0 H	No	No	Yes	0	Yes	0	No		No
Income	İ	810	0 H	No	No	Yes	0	Yes	Ö	No		No
	i	815	0 C	No	No	Yes	Ō	Yes	Ō	No		No
Fee Income - NE	1	820	1 D	No	No	Yes		Yes		No		No
Fee Income - IA	1	821	2 D	No	No	Yes		Yes		No		No
Costs Advanced Income - NE	1	830	1 D	No	No	Yes		Yes		No		No
Costs Advanced Income - IA	1	831	2 D	No	No	Yes		Yes		No		No
Interest Income - NE	1	840	1 D	No	No	Yes		Yes		No		No
Interest Income - IA	1	841	2 D	No	No	Yes		Yes		No		No
Misc Income - NE	1	850	1 D	No	No	Yes		Yes		No		No
Misc Income - IA	i	851	2 D	No	No	Yes		Yes		No		No
Total Income	i	860	0 T	No	No	Yes	2 S	Yes	2 S	No		No
Expenses	E	900	0 H	No	No	Yes	0	Yes	0	No		No

Description	AT	Account #	DP P	т аа	In	DPO	DPC DUS	SPO	SPC	SUS	IBT	CF /	ACC
Payroll and Related Costs	E	910	0 H		No	Yes	0	Yes	0		No		No
Professional Salaries - NE	Ē	920	1 D		No	Yes	·	Yes	·		No		No
Professional Salaries - IA	Ē	921	2 D		No	Yes		Yes			No		No
Other Salaries - NE	E	930	1 D		No	Yes		Yes			No		No
Other Salaries - IA	E	931	2 D	No	No	Yes		Yes			No	- 1	No
Payroll Taxes - NE	E	940	1 D	No	No	Yes		Yes			No		No
Payroll Taxes - IA	E	941	2 D		No	Yes		Yes			No	1	No
Total Payroll and Costs	E	960	0 T		No	Yes	2 N	Yes	2	N	No		No
Other Taxes - NE	Е	970	1 D		No	Yes		Yes			No		No
Other Taxes - IA	E	971	2 D		No	Yes		Yes			No		No
Advanced Client Costs - NE	E	980	1 D		No	Yes		Yes			No		No
Advanced Client Costs - IA	E	981	2 D		No	Yes		Yes			No		No
Group Health Insurance - NE	E	990	1 D		No	Yes		Yes			No		No
Group Health Insurance - IA	E	991	2 D		No	Yes		Yes			No		No
Liability Insurance - NE Liability Insurance - IA	E E	1000	1 D 2 D		No No	Yes		Yes Yes			No		No
Utilities - NE	E	1001 1050	2 D 1 D		No	Yes Yes		Yes			No No		No No
Utilities - IA	Ē	1050	2 D		No	Yes		Yes			No		No
Telephone Costs - NE	Ē	1060	1 D		No	Yes		Yes			No		No
Telephone Costs - IA	Ē	1061	2 D		No	Yes		Yes			No		No
Education and Seminars - NE	Ē	1140	1 D		No	Yes		Yes			No		No
Education and Seminars - IA	Ē	1141	2 D		No	Yes		Yes			No		No
Contributions and Gifts - NE	Ē	1190	1 D		No	Yes		Yes			No		No
Contributions and Gifts - IA	Ē	1191	2 D		No	Yes		Yes			No		No
Travel and Entertainment - NE	E	1200	1 D		No	Yes		Yes			No	Ţ	No
Travel and Entertainment - IA	E	1201	2 D		No	Yes		Yes			No		No
Total Expenses	E	1290	0 T	No	No	Yes	1 S	Yes	1	S	No	1	No
Profit (Loss)	1	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. Reta	ained Earnin	as. Incom	e. Exp	ense)								
DP Department	,		5 -,	-,	,								
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: 11/28/2018	Detail Balance Sheet Departmentalized Client	Page: 1
Reporting Period Department: 1	d: Oct 18	
	Description	October Balance
	Assets	
C	Current Assets	
	Cash	
	Cash - Checking FNB	8,217.64
	Cash - Money Market NE	10,052.32
Т	otal Cash	18,269.96
	Employee Advances - NE	13,276.50
Т	otal Current Assets	31,546.46
_	Fixed Assets	
	Furniture and Fixtures - NE	13,000.00
	Vehicles - NE	40,000.00
Т	otal Fixed Assets	53,000.00
L	.ess:	
	Accum. Deprec. (F&F) - NE	-3,762.37
Т	Accum. Deprec. (Vehicles) - NE otal Accumulated Depreciation	-14,622.50 -18,384.87
N	Net Fixed Assets	34,615.13
C	Other Assets	
	Security Deposits - NE	20,000.00
Т	Total Other Assets	20,000.00
Т	TOTAL ASSETS	86,161.5
L	iabilities and Owner Equity	
_	Liabilities	
C	Current Liabilities	
	Accounts Payable - NE	4,439.9
7	401k Payable - NE	22,347.23
ı	axes Payable Sales Tax Collected - NE	2,087.9
	Federal Tax Withheld - NE	3,184.6
Т	Total Taxes Payable	5,272.6
Т	otal Current Liabilities	32,059.7
	otal Liabilities	32,059.7
'	otal Elabilities	02,000.70

Date: 11/28/2018	Detail Balance Sheet Departmentalized Client	Page:
eporting Period: Oct 18		
·	ription	Octobe Balanc
C	Owners Equity	
JJJ (JJJ I RW.	ital and Draw Accts. Capital Acct. Draw Acct. Capital Acct.	23,175.5 -10,000.0 18,674.0 -5,321.1
Total Partner	s Equity	26,528.3
	ined Earnings Year Retained Earnings d Earnings	11,721.4 15,852.1 27,573.5 54,101.8
	s and Owner Equity	86,161.5

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

Date: 11/28/2018	Detail Balance Sheet Departmentalized Client	Page: 1
Reporting Period: Oct 18 Department: 2		
Des	cription	October Balance
	Assets	
Current Asse	ets	
Cash		
Cas	sh - Checking ISB - IA sh - Money Market IA	7,825.37 13,587.18
Total Cash		21,412.55
Fm	oloyee Advances - IA	125.50
Total Curren		21,538.05
Fixed Assets		
	niture and Fixtures - IA	7,000.00
ver Total Fixed <i>F</i>	icles - IA	40,000.00 47,000.00
Total Fixed F	100010	47,000.00
Less:	um. Deprec. (F&F) - IA	-2,518.14
	um. Deprec. (Vehicles) - IA	-23,514.00
Total Accum	ulated Depreciation	-26,032.14
Net Fixed As	sets	20,967.86
Other Assets		
	urity Deposits - IA	18,000.00
Total Other A TOTAL ASS		18,000.00
TOTAL ASS	EIS	60,505.91
	d Owner Equity Liabilities	
Current Liabi	lities	
	ounts Payable - IA k Payable - IA	3,275.46 14,758.18
Taxes Payab	le	
	es Tax Collected - IA eral Tax Withheld - IA	1,076.38 1,371.42
Total Taxes		2,447.80
Total Curren		20,481.44
Total Liabiliti	es	20,481.44

Date: 11/28/2018	Detail Balance Sheet Departmentalized Client	Page:
Reporting Period: Oct 18 Department: 2		
	cription	Octobe Balanc
	Owners Equity	
LHF LHF STE STE	pital and Draw Accts. Capital Acct.	32,514.0 -12,752.5 20,400.0 -9,455.5
Total Partner	's Equity	30,706.0
Retained Ear Reta Total Retaine	ained Earnings	<u>9,318.4</u> 9,318.4
Total Owners	•	40,024.4
Total Liabiliti	es and Owner Equity	60,505.9

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

Date: 11/28/2018	Detail Balance Sheet Departmentalized Client	Page:
Reporting Period: Oo Department: All Dep		
	Description	Octobe Balanc
	Assets	
Currer	nt Assets	
Cas Total (Cash - Checking FNB Cash - Checking ISB - IA Cash - Money Market NE Cash - Money Market IA	8,217.6 7,825.3 10,052.3 13,587.1 39,682.5
Total (Employee Advances - NE Employee Advances - IA Current Assets	13,276.5
Fixed	Assets Furniture and Fixtures - NE Furniture and Fixtures - IA Vehicles - NE Vehicles - IA	13,000.0 7,000.0 40,000.0 40,000.0
Total F	Fixed Assets	100,000.0
Less: Total <i>I</i>	Accum. Deprec. (F&F) - NE Accum. Deprec. (F&F) - IA Accum. Deprec. (Vehicles) - NE Accum. Deprec. (Vehicles) - IA Accumulated Depreciation	-3,762.3 -2,518.1 -14,622.5 -23,514.0 -44,417.0
Net Fi	xed Assets	55,582.9
Total (Assets Security Deposits - NE Security Deposits - IA Other Assets L ASSETS	20,000.0 18,000.0 38,000.0 146,667.5
	ies and Owner Equity Liabilities at Liabilities Accounts Payable - NE Accounts Payable - IA 401k Payable - NE	4,439.9 3,275.4 22,347.2

Date: 11/28/2018	Detail Balance Sheet Departmentalized Client	Page:
Reporting Period: Oct 18 Department: All Department	s	
Descr		Octob Balanc
401k	Payable - IA	14,758.1
Taxes Payable	•	
Sales	Tax Collected - NE	2,087.9
	Tax Collected - IA	1,076.3
	al Tax Withheld - NE	3,184.6
	al Tax Withheld - IA	1,371.4
Total Taxes Pa	yable	7,720.4
Total Current L	iabilities	52,541.1
Total Liabilities		52,541.1
Ov	vners Equity	
Partner's Capit	al and Draw Accts.	
	apital Acct.	23,175.5
	raw Acct.	-10,000.0
RWJ	Capital Acct.	18,674.0
	Draw Acct.	-5,321.1
LHP (Capital Acct.	32,514.0
	Praw Acct.	-12,752.5
	Capital Acct.	20,400.0
STB [Praw Acct.	-9,455.5
Total Partner's	Equity	57,234.3
Retained Earni		
	ned Earnings	21,039.8
Prior `	ear Retained Earnings	15,852.1
Total Retained	Earnings	36,892.0
Total Owners E	quity	94,126.3
Total Liabilities	and Owner Equity	146,667.5

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

Detail Income Statement Departmentalized Client

Page: 1

Date Range: Department: October 2018

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

 ${\it Detail\ Income\ Statement\ for\ Department\ \#1}.$

Detail Income Statement Departmentalized Client

Page: 1

Date Range: Department: October 2018

2

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

 ${\it Detail\ Income\ Statement\ for\ Department\ \#2}.$

Date: 11/28/2018	Detail Income Statement Departmentalized Client		Page:
Reporting Period: Sept 18			
Department: 1 To 99			
		Sep ·	
		Actual	
Income			
Fee Income -	NF	86,417.09	
Fee Income -	· ·=	74,822.19	
	ced Income - NE	5,415.35	
Costs Advance	ced Income - IA	7,604.83	
Misc Income	- NE	4,618.91	
Misc Income	- IA	2,522.37	
Total Income		181,400.74	
Expenses	10 cete		
Payroll and Related Professional S		35 000 00	
Professional S		35,000.00 35,000.00	
Other Salarie		5,000.00	
Payroll Taxes		4,245.50	
Total Payroll and C		79,245.50	
Liability Insura	ance - NE	2,450.00	
Liability Insura		1,800.00	
Utilities - NE	21100 1/1	300.00	
Utilities - IA		275.00	
Telephone Co	osts - IA	376.11	
	and Gifts - NE	300.00	
Contributions	and Gifts - IA	279.84	
Total Expenses		85,026.45	
Profit (Loss)		96,374.29	

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