

# General Ledger Report Pack



## 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.

<b>PURPOSES &amp; BENEFITS OF GLS REPORTS</b>			
<b>Report</b>	<b>Purpose</b>	<b>Benefit</b>	<b>When to Run</b>
<b><u>Account Information Reports</u></b>	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.
<b><u>Balance Sheet</u></b>	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.
<b><u>Budget Report</u></b>	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.
<b><u>Bank Account Balance Report</u></b>	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.
<b><u>Deposit Summary</u></b>	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.
<b><u>General Ledger</u></b>	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.

<b>PURPOSES &amp; BENEFITS OF GLS REPORTS</b>			
<b>Report</b>	<b>Purpose</b>	<b>Benefit</b>	<b>When to Run</b>
<b><u>Income Statement</u></b>	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.
<b><u>Journal Entry List</u></b>	The Journal Entry list is used to see all transactions that can be accessed using the Journal Entry program.	Provides the ability to print all records in a single record or batch.	As needed.
<b><u>Journal Entry Verification List</u></b>	Provides a paper audit trail of all transactions entered from all sources. Changes and deletions are also included. Separate lists are maintained for each User ID.	Allows 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.
<b><u>Journal Report</u></b>	Provides a list of journal entries for specified accounts, dates, check numbers, journals, departments, and sources in a variety of sort orders.	Shows a concise list of journal entries. Particularly useful for printing a list of journal entries in check number order or entry order. Also useful for printing a list of reconciled entries, unreconciled entries, or both. Select which column to print and up to 3 sort orders.	As needed.
<b><u>Reconciliation Discrepancy Report</u></b>	Shows the current bank account balance, detail information on unreconciled journal entries/deposits, the ending balance of the previous reconciliation, the difference between the calculated beginning balance and the beginning balance from your bank statement, and the previously reconciled total.	Allows you to quickly and easily locate issues that prevent the Reconciliation from balancing.	As needed.
<b><u>Reconciliation Report</u></b>	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.

<b>PURPOSES &amp; BENEFITS OF GLS REPORTS</b>			
<b>Report</b>	<b>Purpose</b>	<b>Benefit</b>	<b>When to Run</b>
<b><u>Trial Balance</u></b>	Shows the beginning balance, net activity, and ending balance for each account. Totals are shown for net debit and net credit activity.	Used as a worksheet for determining if you are in balance.	Monthly or as needed.

## Optional Report Footer

**Footer**

Print Footer

Print User Initials

Print Horizontal Ruling Line

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

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

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

DKH	Monday 11/28/2016 9:51 am
-----	---------------------------

## GLS Client List

Date: 11/28/2016	<b>GLS Client List</b> Jensen, Martin & Anderson	Page: 1
<p>Client #: 1</p> <p>Client Name: Jensen, Martin &amp; Anderson                  GLS Data Path:                  Beginning Fiscal Month: 01                  Decimal Places: 2                  Restrict Journal Entries in the Future: 30 days                  Restrict Journal Entries in the Past: 30 days                  Date through which books are closed: 12/31/2014                  Allow Deletion of Verification Lists After Display or Save: Y                  Allow an alternate account order to be defined in the Chart of Accounts: N</p> <p>Client #: 2</p> <p>Client Name: Chart of Accounts for Partnership                  GLS Data Path: Partnership Client\                  Beginning Fiscal Month: 01                  Decimal Places: 2                  Restrict Journal Entries in the Future: N                  Restrict Journal Entries in the Past: N                  Date through which books are closed: 12/31/2014                  Allow Deletion of Verification Lists After Display or Save: Y                  Allow an alternate account order to be defined in the Chart of Accounts: N</p> <p>Client #: 3</p> <p>Client Name: Corporation with Separate Stockholders                  GLS Data Path: Stockholder Client\                  Beginning Fiscal Month: 01                  Decimal Places: 2                  Restrict Journal Entries in the Future: 45 days                  Restrict Journal Entries in the Past: 30 days                  Date through which books are closed: 12/31/2014                  Allow Deletion of Verification Lists After Display or Save: Y                  Allow an alternate account order to be defined in the Chart of Accounts: Y</p>		

### Task Folder

[Reports | 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: 11/28/2016	<b>Journal Name List</b> Jensen, Martin & Anderson	Page: 1										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Journal</th> <th style="width: 90%;">Name</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>General</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Receipts</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Disbursements</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Payroll</td> </tr> </tbody> </table>			Journal	Name	1	General	2	Receipts	3	Disbursements	4	Payroll
Journal	Name											
1	General											
2	Receipts											
3	Disbursements											
4	Payroll											

Date: 11/28/2016

**Department List**  
Jensen, Martin & Anderson

Page: 1

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

**Task Folder** [Reports | Journal Name List](#)

**Task Folder** [Reports | 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 65–76.

## Journal Entry List by Batch Number

Date: 11/28/2016

**Journal Entry List by Batch Number**  
Jensen, Martin & Anderson

Page: 1

Batch #: 693

Account #/Name	Trans #	Date	Debit	Credit	Description
1110.00 - Operating Account	156	11/30/2016		1,000.00	Payment on Bank Loan
8170.00 - Interest Expense	156	11/30/2016	612.26		Interest Expense on Bank Loan
2510.00 - Bank Loan Payable	156	11/30/2016	387.74		Principal Payment
1110.00 - Operating Account	155	11/25/2016		110.00	Equipment Lease
8060.00 - Office Equipment Lease	155	11/25/2016	110.00		Equipment Lease
1110.00 - Operating Account	154	11/25/2016		152.36	ABC Office Supplies
8040.00 - Office Supplies	154	11/25/2016	152.36		ABC Office Supplies
8100.00 - Internet/Online Charges	154	11/25/2016	95.00		Eastern Nebraska Cable Company
1110.00 - Operating Account	154	11/25/2016		95.00	Eastern Nebraska Cable Company
1110.00 - Operating Account	154	11/25/2016		756.55	Lincoln Telephone Company
8090.00 - Telephone	154	11/25/2016	756.55		Lincoln Telephone Company
1110.00 - Operating Account	153	11/29/2016		270.00	Business Cards - KIM, JIM, JAN
7050.00 - Publicity (Ads, Brochures)	153	11/29/2016	270.00		Business Cards - KIM, JIM, JAN
8020.00 - Utilities	152	11/25/2016	150.00		Lincoln Water & Waste
1110.00 - Operating Account	152	11/25/2016		150.00	Lincoln Water & Waste
1110.00 - Operating Account	151	11/24/2016		600.00	Equipment Lease
8060.00 - Office Equipment Lease	151	11/24/2016	600.00		Equipment Lease
1110.00 - Operating Account	148	11/22/2016		125.89	Lincoln Electric Systems
8020.00 - Utilities	148	11/22/2016	125.89		Lincoln Electric Systems
1110.00 - Operating Account	148	11/22/2016		250.00	Postage
8120.00 - Postage	148	11/22/2016	250.00		Postage
1110.00 - Operating Account	144	11/17/2016		3,000.00	Rent Received - Sublease
4900.00 - Miscellaneous Income	144	11/17/2016		3,000.00	Rent Received - Sublease
8010.00 - Office Rent	144	11/17/2016	6,500.00		D & B Real Estate - Monthly Rent
1110.00 - Operating Account	144	11/17/2016		6,500.00	D & B Real Estate - Monthly Rent
8030.00 - Parking	144	11/17/2016	90.00		City of Lincoln - Parking
1110.00 - Operating Account	144	11/17/2016		90.00	City of Lincoln - Parking
	<b>Debits</b>		13,099.80		
	<b>Credits</b>			13,099.80	

**Task Folder** [Journal Entries | 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: 11/28/2016		Journal Entry List by Transaction			Page: 1
		Jensen, Martin & Anderson			
<b>Trans #: 156</b>					
Account #/Name	Date	Debit	Credit	Description	
1110.00 - Operating Account	11/30/2016		1,000.00	Payment on Bank Loan	
8170.00 - Interest Expense	11/30/2016	612.26		Interest Expense on Bank Loan	
2510.00 - Bank Loan Payable	11/30/2016	387.74		Principal Payment	
		1,000.00			
			1,000.00		
				Difference 0.00	

**Task Folder**

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

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

## Recurring Entry List

Date: 11/28/2016		Recurring Entry List					Page: 1		
		Jensen, Martin & Anderson							
Rec #	Account #	Day	Amount	Reference	Check #	Journal	D/C	Hold	Description
1	1413.00	15	121.97	Depreciation		1	C	N	1/12 Annual Depreciation
1	8130.00	15	121.97	Depreciation		1	D	N	1/12 Annual Depreciation
2	2510.00	00	500.00			1	D	Y	Payment on Bank Loan
2	1110.00	00	500.00			1	C	Y	Payment on Bank Loan
			121.97			121.97			
			500.00			500.00			

**Task Folder**

[Reports](#) | [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.





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

<b>Date</b>	Report Date entered when the Chart of Accounts was run.
<b>AT</b>	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.
<b>DP</b>	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.
<b>PT</b>	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").
<b>AA</b>	Accrual Account. The Accrual Account field defines whether the account is designated as an accrual account ("Y") or not ("N").
<b>IN</b>	Inactive. The Inactive field is applicable to detail accounts only. It defines whether the account is inactive ("Y") or not ("N").
<b>DPO/SPO</b>	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").
<b>DUS/SUS</b>	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").
<b>DPC/SPC</b>	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.
<b>IBT</b>	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.

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

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

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

Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT
Total Liabilities	L	2999.00	0	T	No	No	Yes	1	S	Yes	1	S	No
Equity	L	3000.00	0	H	No	No	Yes	1		No	0		No
Shareholders' Equity	L	3010.00	0	H	No	No	Yes	1		No	0		No
Opening Balance Equity	L	3020.00	0	D	No	No	Yes			No			No
Capital Stock	L	3030.00	0	D	No	No	Yes			No			No
Additional Paid in Capital	L	3040.00	0	D	No	No	Yes			No			No
Dividends	L	3050.00	0	D	No	No	Yes			No			No
Distributions	L	3060.00	0	D	No	No	Yes			No			No
Total Shareholders' Equity	L	3099.00	0	T	No	No	Yes	0	S	Yes	0	S	No
Total Equity	L	3299.00	0	T	No	No	Yes	1	S	No	0	N	No
Retained Earnings	L	3300.00	0	H	No	No	Yes	0		No	0		No
Current Year Retained Earnings	R	3310.00	0	D	No	No	Yes			No			No
Prior Years' Retained Earnings	L	3320.00	0	D	No	No	Yes			No			No
Total Retained Earnings	L	3399.00	0	T	No	No	Yes	1	S	Yes	1	S	No
Total Liabilities & Equity	L	3999.00	0	T	No	No	Yes	1	D	Yes	1	D	No
P/L Header	I	4000.00	0	H	No	No	No	0		No	0		No
Income	I	4010.00	0	H	No	No	Yes	0		No	0		No
Fee Income - MLJ	I	4100.01	1	D	No	No	Yes			No			No
Fee Income - PAM	I	4100.02	2	D	No	No	Yes			No			No
Fee Income - RPA	I	4100.03	3	D	No	No	Yes			No			No
Fee Income - ROB	I	4100.04	4	D	No	No	Yes			No			No
Fee Income - KIM	I	4100.05	5	D	No	No	Yes			No			No
Fee Income - DHB	I	4100.06	6	D	No	No	Yes			No			No
Fee Income - CB	I	4100.07	7	D	No	No	Yes			No			No
Fee Income - JAN	I	4100.08	8	D	No	No	Yes			No			No
Fee Income - JIM	I	4100.09	9	D	No	No	Yes			No			No
Fee Income - JPP	I	4100.10	10	D	No	No	Yes			No			No
Undistributed Fee Income	I	4300.00	0	D	No	No	Yes			No			No
Expense Income	I	4400.00	0	D	No	No	Yes			No			No
Interest Income	I	4700.00	0	D	No	No	Yes			No			No
Finance Charge Income	I	4800.00	0	D	No	No	Yes			No			No
Miscellaneous Income	I	4900.00	0	D	No	No	Yes			No			No
Total Income	I	4999.00	0	T	No	No	Yes	1	S	Yes	1	S	No
Expenses	E	5000.00	0	H	No	No	Yes	0		Yes	0		No
Personnel Expenses	E	5010.00	0	H	No	No	Yes	1		No	0		No
Salaries	E	5020.00	0	H	No	No	Yes	0		No	0		No
Partner Salaries	E	5100.00	0	D	No	No	Yes			No			No
Associate Salaries	E	5110.00	0	D	No	No	Yes			No			No
Legal Assistant Salaries	E	5120.00	0	D	No	No	Yes			No			No
Legal Secretary Salaries	E	5130.00	0	D	No	No	Yes			No			No
File Clerk Salaries	E	5140.00	0	D	No	No	Yes			No			No
Other Staff Salaries	E	5150.00	0	D	No	No	Yes			No			No
Total Salaries	E	5299.00	0	T	No	No	Yes	0	S	Yes	0	S	No
Other Personnel Expenses	E	5300.00	0	H	No	No	Yes	1		No	0		No
Employer SUTA	E	5310.00	0	D	No	No	Yes			No			No
Employer FUTA	E	5320.00	0	D	No	No	Yes			No			No
Employer FICA	E	5330.00	0	D	No	No	Yes			No			No
Additional Payroll Taxes	E	5340.00	0	D	No	No	Yes			No			No
401(K) Match	E	5350.00	0	D	No	No	Yes			No			No
Health Insurance Premiums	E	5360.00	0	D	No	No	Yes			No			No
Disability Insurance Premiums	E	5370.00	0	D	No	No	Yes			No			No
Life Insurance Premiums	E	5380.00	0	D	No	No	Yes			No			No
Workers Comp Insurance	E	5390.00	0	D	No	No	Yes			No			No
Contract Labor	E	5400.00	0	D	No	No	Yes			No			No
Partner Bonuses	E	5410.00	0	D	No	No	Yes			No			No
Associate Bonuses	E	5420.00	0	D	No	No	Yes			No			No
Other Bonuses	E	5430.00	0	D	No	No	Yes			No			No
Total Other Personnel Expenses	E	5499.00	0	T	No	No	Yes	0	S	Yes	0	S	No
Total Personnel Expenses	E	5999.00	0	T	No	No	Yes	1	S	Yes	1	S	No
Professional Expenses	E	6000.00	0	H	No	No	Yes	0		No	0		No
Dues & Memberships	E	6100.00	0	D	No	No	Yes			No			No
Continuing Legal Education	E	6200.00	0	D	No	No	Yes			No			No
Malpractice Insurance	E	6400.00	0	D	No	No	Yes			No			No
Seminars	E	6500.00	0	D	No	No	Yes			No			No
Recruiting Fees	E	6600.00	0	D	No	No	Yes			No			No
Total Professional Expenses	E	6999.00	0	T	No	No	Yes	1	S	Yes	1	S	No

Date: 11/28/2016

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

Page: 3

Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT
Marketing/Promotion Expenses	E	7000.00	0	H	No	No	Yes	0		No	0		No
Client Meals	E	7010.00	0	D	No	No	Yes			No			No
Client Entertainment	E	7020.00	0	D	No	No	Yes			No			No
Client Gifts	E	7030.00	0	D	No	No	Yes			No			No
Outside Consultants	E	7040.00	0	D	No	No	Yes			No			No
Publicity (Ads, Brochures)	E	7050.00	0	D	No	No	Yes			No			No
Total Marketing/Promo Expenses	E	7999.00	0	T	No	No	Yes	1 S		Yes	1 S		No
General & Administrative Exp.	E	8000.00	0	H	No	No	Yes	0		No	0		No
Office Rent	E	8010.00	0	D	No	No	Yes			No			No
Utilities	E	8020.00	0	D	No	No	Yes			No			No
Parking	E	8030.00	0	D	No	No	Yes			No			No
Office Supplies	E	8040.00	0	D	No	No	Yes			No			No
Equipment Repair & Maint.	E	8050.00	0	D	No	No	Yes			No			No
Office Equipment Lease	E	8060.00	0	D	No	No	Yes			No			No
Hardware Technical Support	E	8070.00	0	D	No	No	Yes			No			No
Software Maintenance	E	8080.00	0	D	No	No	Yes			No			No
Telephone	E	8090.00	0	D	No	No	Yes			No			No
Internet/Online Charges	E	8100.00	0	D	No	No	Yes			No			No
Books	E	8110.00	0	D	No	No	Yes			No			No
Postage	E	8120.00	0	D	No	No	Yes			No			No
Depreciation	E	8130.00	0	D	No	No	Yes			No			No
Amortization	E	8140.00	0	D	No	No	Yes			No			No
Payroll Services	E	8150.00	0	D	No	No	Yes			No			No
Bank Charges	E	8160.00	0	D	No	No	Yes			No			No
Interest Expense	E	8170.00	0	D	No	No	Yes			No			No
Auto Expense	E	8180.00	0	D	No	No	Yes			No			No
Liability & Property Insurance	E	8190.00	0	D	No	No	Yes			No			No
Professional Services	E	8200.00	0	D	No	No	Yes			No			No
Other Office Expense	E	8300.00	0	D	No	No	Yes			No			No
Total General & Admin. Exp.	E	8999.00	0	T	No	No	Yes	1 S		Yes	1 S		No
Total Expenses	E	9899.00	0	T	No	No	Yes	1 S		Yes	1 S		No
Net Profit (Loss)	I	9999.00	0	T	No	No	Yes	1 D		Yes	1 D		No

Column Heading Codes:

- AT Account Type
- DP Department
- PT Print Type
- 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

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

Date: 11/28/2016

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

Column Heading Codes:

- AT Account Type
- DP Department
- PT Print Type
- 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

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



**Chart of Accounts**  
Jensen, Martin & Anderson

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

**Chart of Accounts**  
Jensen, Martin & Anderson

Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT
Dividends	L	3050.00	0	D	No	No	Yes			No			No
Distributions	L	3060.00	0	D	No	No	Yes			No			No
Total Shareholders' Equity	L	3099.00	0	T	No	No	Yes	0	S	Yes	0	S	No
Total Equity	L	3299.00	0	T	No	No	Yes	1	S	No	0	N	No
Retained Earnings	L	3300.00	0	H	No	No	Yes	0		No	0		No
Current Year Retained Earnings	R	3310.00	0	D	No	No	Yes			No			No
Prior Years' Retained Earnings	L	3320.00	0	D	No	No	Yes			No			No
Total Retained Earnings	L	3399.00	0	T	No	No	Yes	1	S	Yes	1	S	No
Total Liabilities & Equity	L	3999.00	0	T	No	No	Yes	1	D	Yes	1	D	No
P/L Header	I	4000.00	0	H	No	No	No	0		No	0		No
Income	I	4010.00	0	H	No	No	Yes	0		No	0		No
Fee Income - MLJ	I	4100.01	1	D	No	No	Yes			No			No
Fee Income - PAM	I	4100.02	2	D	No	No	Yes			No			No
Fee Income - RPA	I	4100.03	3	D	No	No	Yes			No			No
Fee Income - ROB	I	4100.04	4	D	No	No	Yes			No			No
Fee Income - KIM	I	4100.05	5	D	No	No	Yes			No			No
Fee Income - DHB	I	4100.06	6	D	No	No	Yes			No			No
Fee Income - CB	I	4100.07	7	D	No	No	Yes			No			No
Fee Income - JAN	I	4100.08	8	D	No	No	Yes			No			No
Fee Income - JIM	I	4100.09	9	D	No	No	Yes			No			No
Fee Income - JPP	I	4100.10	10	D	No	No	Yes			No			No
Undistributed Fee Income	I	4300.00	0	D	No	No	Yes			No			No
Expense Income	I	4400.00	0	D	No	No	Yes			No			No
Interest Income	I	4700.00	0	D	No	No	Yes			No			No
Finance Charge Income	I	4800.00	0	D	No	No	Yes			No			No
Miscellaneous Income	I	4900.00	0	D	No	No	Yes			No			No
Total Income	I	4999.00	0	T	No	No	Yes	1	S	Yes	1	S	No
Expenses	E	5000.00	0	H	No	No	Yes	0		Yes	0		No
Personnel Expenses	E	5010.00	0	H	No	No	Yes	1		No	0		No
Salaries	E	5020.00	0	H	No	No	Yes	0		No	0		No
Partner Salaries	E	5100.00	0	D	No	No	Yes			No			No
Associate Salaries	E	5110.00	0	D	No	No	Yes			No			No
Legal Assistant Salaries	E	5120.00	0	D	No	No	Yes			No			No
Legal Secretary Salaries	E	5130.00	0	D	No	No	Yes			No			No
File Clerk Salaries	E	5140.00	0	D	No	No	Yes			No			No
Other Staff Salaries	E	5150.00	0	D	No	No	Yes			No			No
Total Salaries	E	5299.00	0	T	No	No	Yes	0	S	Yes	0	S	No
Other Personnel Expenses	E	5300.00	0	H	No	No	Yes	1		No	0		No
Employer SUTA	E	5310.00	0	D	No	No	Yes			No			No
Employer FUTA	E	5320.00	0	D	No	No	Yes			No			No
Employer FICA	E	5330.00	0	D	No	No	Yes			No			No
Additional Payroll Taxes	E	5340.00	0	D	No	No	Yes			No			No
401(K) Match	E	5350.00	0	D	No	No	Yes			No			No
Health Insurance Premiums	E	5360.00	0	D	No	No	Yes			No			No
Disability Insurance Premiums	E	5370.00	0	D	No	No	Yes			No			No
Life Insurance Premiums	E	5380.00	0	D	No	No	Yes			No			No
Workers Comp Insurance	E	5390.00	0	D	No	No	Yes			No			No
Contract Labor	E	5400.00	0	D	No	No	Yes			No			No
Partner Bonuses	E	5410.00	0	D	No	No	Yes			No			No
Associate Bonuses	E	5420.00	0	D	No	No	Yes			No			No
Other Bonuses	E	5430.00	0	D	No	No	Yes			No			No
Total Other Personnel Expenses	E	5499.00	0	T	No	No	Yes	0	S	Yes	0	S	No
Total Personnel Expenses	E	5999.00	0	T	No	No	Yes	1	S	Yes	1	S	No
Professional Expenses	E	6000.00	0	H	No	No	Yes	0		No	0		No
Dues & Memberships	E	6100.00	0	D	No	No	Yes			No			No
Continuing Legal Education	E	6200.00	0	D	No	No	Yes			No			No
Malpractice Insurance	E	6400.00	0	D	No	No	Yes			No			No
Seminars	E	6500.00	0	D	No	No	Yes			No			No
Recruiting Fees	E	6600.00	0	D	No	No	Yes			No			No
Total Professional Expenses	E	6999.00	0	T	No	No	Yes	1	S	Yes	1	S	No
Marketing/Promotion Expenses	E	7000.00	0	H	No	No	Yes	0		No	0		No
Client Meals	E	7010.00	0	D	No	No	Yes			No			No
Client Entertainment	E	7020.00	0	D	No	No	Yes			No			No
Client Gifts	E	7030.00	0	D	No	No	Yes			No			No
Outside Consultants	E	7040.00	0	D	No	No	Yes			No			No
Publicity (Ads, Brochures)	E	7050.00	0	D	No	No	Yes			No			No
Total Marketing/Promo Expenses	E	7999.00	0	T	No	No	Yes	1	S	Yes	1	S	No
General & Administrative Exp.	E	8000.00	0	H	No	No	Yes	0		No	0		No
Office Rent	E	8010.00	0	D	No	No	Yes			No			No
Utilities	E	8020.00	0	D	No	No	Yes			No			No
Parking	E	8030.00	0	D	No	No	Yes			No			No
Office Supplies	E	8040.00	0	D	No	No	Yes			No			No

Date: 11/28/2016

**Chart of Accounts**  
Jensen, Martin & Anderson

Page: 3

Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT
Equipment Repair & Maint.	E	8050.00	0	D	No	No	Yes			No			No
Office Equipment Lease	E	8060.00	0	D	No	No	Yes			No			No
Hardware Technical Support	E	8070.00	0	D	No	No	Yes			No			No
Software Maintenance	E	8080.00	0	D	No	No	Yes			No			No
Telephone	E	8090.00	0	D	No	No	Yes			No			No
Internet/Online Charges	E	8100.00	0	D	No	No	Yes			No			No
Books	E	8110.00	0	D	No	No	Yes			No			No
Postage	E	8120.00	0	D	No	No	Yes			No			No
Depreciation	E	8130.00	0	D	No	No	Yes			No			No
Amortization	E	8140.00	0	D	No	No	Yes			No			No
Payroll Services	E	8150.00	0	D	No	No	Yes			No			No
Bank Charges	E	8160.00	0	D	No	No	Yes			No			No
Interest Expense	E	8170.00	0	D	No	No	Yes			No			No
Auto Expense	E	8180.00	0	D	No	No	Yes			No			No
Liability & Property Insurance	E	8190.00	0	D	No	No	Yes			No			No
Professional Services	E	8200.00	0	D	No	No	Yes			No			No
Other Office Expense	E	8300.00	0	D	No	No	Yes			No			No
Total General & Admin. Exp.	E	8999.00	0	T	No	No	Yes	1	S	Yes	1	S	No
Total Expenses	E	9899.00	0	T	No	No	Yes	1	S	Yes	1	S	No
Net Profit (Loss)	I	9999.00	0	T	No	No	Yes	1	D	Yes	1	D	No

Column Heading Codes:

- AT Account Type
- DP Department
- PT Print Type
- 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

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

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

Column Heading Codes:

- AT Account Type
- DP Department
- PT Print Type
- AA Accrual Account
- In Inactive
- DPO Detail Print Option
- DPC Detail Page Control
- DUS Detail Underscore
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**Chart of Accounts List** - Heading, Total & Comment accounts only, printed in Chart of Accounts order.

Date: 11/28/2016

**Chart of Accounts**  
Jensen, Martin & Anderson

Page: 1

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

Date: 11/28/2016

**Chart of Accounts**  
Jensen, Martin & Anderson

Page: 2

Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT
401(K) Match	E	5350.00	0	D	No	No	Yes			No			No
Health Insurance Premiums	E	5360.00	0	D	No	No	Yes			No			No
Disability Insurance Premiums	E	5370.00	0	D	No	No	Yes			No			No
Life Insurance Premiums	E	5380.00	0	D	No	No	Yes			No			No
Workers Comp Insurance	E	5390.00	0	D	No	No	Yes			No			No
Contract Labor	E	5400.00	0	D	No	No	Yes			No			No
Partner Bonuses	E	5410.00	0	D	No	No	Yes			No			No
Associate Bonuses	E	5420.00	0	D	No	No	Yes			No			No
Other Bonuses	E	5430.00	0	D	No	No	Yes			No			No
Dues & Memberships	E	6100.00	0	D	No	No	Yes			No			No
Continuing Legal Education	E	6200.00	0	D	No	No	Yes			No			No
Malpractice Insurance	E	6400.00	0	D	No	No	Yes			No			No
Seminars	E	6500.00	0	D	No	No	Yes			No			No
Recruiting Fees	E	6600.00	0	D	No	No	Yes			No			No
Client Meals	E	7010.00	0	D	No	No	Yes			No			No
Client Entertainment	E	7020.00	0	D	No	No	Yes			No			No
Client Gifts	E	7030.00	0	D	No	No	Yes			No			No
Outside Consultants	E	7040.00	0	D	No	No	Yes			No			No
Publicity (Ads, Brochures)	E	7050.00	0	D	No	No	Yes			No			No
Office Rent	E	8010.00	0	D	No	No	Yes			No			No
Utilities	E	8020.00	0	D	No	No	Yes			No			No
Parking	E	8030.00	0	D	No	No	Yes			No			No
Office Supplies	E	8040.00	0	D	No	No	Yes			No			No
Equipment Repair & Maint.	E	8050.00	0	D	No	No	Yes			No			No
Office Equipment Lease	E	8060.00	0	D	No	No	Yes			No			No
Hardware Technical Support	E	8070.00	0	D	No	No	Yes			No			No
Software Maintenance	E	8080.00	0	D	No	No	Yes			No			No
Telephone	E	8090.00	0	D	No	No	Yes			No			No
Internet/Online Charges	E	8100.00	0	D	No	No	Yes			No			No
Books	E	8110.00	0	D	No	No	Yes			No			No
Postage	E	8120.00	0	D	No	No	Yes			No			No
Depreciation	E	8130.00	0	D	No	No	Yes			No			No
Amortization	E	8140.00	0	D	No	No	Yes			No			No
Payroll Services	E	8150.00	0	D	No	No	Yes			No			No
Bank Charges	E	8160.00	0	D	No	No	Yes			No			No
Interest Expense	E	8170.00	0	D	No	No	Yes			No			No
Auto Expense	E	8180.00	0	D	No	No	Yes			No			No
Liability & Property Insurance	E	8190.00	0	D	No	No	Yes			No			No
Professional Services	E	8200.00	0	D	No	No	Yes			No			No
Other Office Expense	E	8300.00	0	D	No	No	Yes			No			No

Column Heading Codes:

- AT Account Type
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## Account Setup Report

Date: 11/28/2016	<b>Account Setup Report</b>		Page: 1
	Jensen, Martin & Anderson		
Account #:	1110.00		
Description:	Operating Account		
Department:	0		
Account Type:	Bank Account (Balance Sheet Account)		
Print Type:	Detail		
Bank/Card Name:	First Bank		
Bank/Card Description:	Operating Account		
Bank/Card Account #:	9874-342-22352		
Accrual Acct:	No		
Inactive:	No		
Display on Detail Report:	Yes		
Display on Summary Report:	No		
Invert Standard Balance Type:	No		
Password Protect PDF Recon Report:	Yes		
*** Account Balances ***			
Dec 16:	257,464.61	Nov 16:	257,464.61
Sep 16:	206,403.18	Aug 16:	212,250.01
Jun 16:	208,529.22	May 16:	196,053.72
Mar 16:	319,468.43	Feb 16:	287,115.70
Dec 15:	297,430.75	Nov 15:	287,122.75
Sep 15:	163,202.50	Aug 15:	0.00
Jun 15:	0.00	May 15:	0.00
Mar 15:	0.00	Feb 15:	0.00
Dec 14:	0.00	Nov 14:	0.00
Sep 14:	0.00	Aug 14:	0.00
Jun 14:	0.00	May 14:	0.00
Mar 14:	0.00	Feb 14:	0.00
		Oct 16:	233,214.23
		Jul 16:	216,949.49
		Apr 16:	258,207.17
		Jan 16:	286,821.52
		Oct 15:	287,122.75
		Jul 15:	0.00
		Apr 15:	0.00
		Jan 15:	0.00
		Oct 14:	0.00
		Jul 14:	0.00
		Apr 14:	0.00
		Jan 14:	0.00

**Task Folder**

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

The Account Setup Report displays information about the selected account.

## Account Information Reports

Date: 11/28/2016	<b>Account Information Balances Report</b>		Page: 1
	Jensen, Martin & Anderson		
<b>Account #: 1110.00 - Operating Account</b>			
<b>Monthly Balances</b>	<b>2015</b>	<b>2016</b>	<b>Difference</b>
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: 11/28/2016	<b>Account Information Budgets Report</b>		Page: 1
	Jensen, Martin & Anderson		
<b>Account #: 5100.00 - Partner Salaries</b>			
<b>Budget Information</b>	<b>2016 Actual</b>	<b>2016 Budget</b>	<b>Difference</b>
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	
<b>Total:</b>	<b>231,000.00</b>	<b>252,000.00</b>	<b>0.00</b>

Account Information Report - **Budgets** tab

Date: 11/28/2016	<b>Journal</b>		Page: 1							
	Jensen, Martin & Anderson									
<b>From mm/dd/yyyy Thru mm/dd/yyyy</b>										
<b>Department: All Departments</b>										
<b>Trans #</b>	<b>Account #</b>	<b>Date</b>	<b>Src</b>	<b>Reference</b>	<b>Check #</b>	<b>DP</b>	<b>JR</b>	<b>Debit</b>	<b>Credit</b>	<b>Description</b>
22	5100.00	01/25/2016	M		0	4		21,000.00		Partner Payroll - January
34	5100.00	02/29/2016	M		0	4		21,000.00		Partner Payroll - February
49	5100.00	03/31/2016	M		0	4		21,000.00		Partner Payroll - March
60	5100.00	04/29/2016	M		0	4		21,000.00		Partner Payroll - April
73	5100.00	05/31/2016	M		0	4		21,000.00		Partner Payroll - May
86	5100.00	06/30/2016	M		0	4		21,000.00		Partner Payroll - June
99	5100.00	07/29/2016	M		0	4		21,000.00		Partner Payroll - July
113	5100.00	09/15/2016	M		0	4		21,000.00		Partner Payroll - August
124	5100.00	09/30/2016	M		0	4		21,000.00		Partner Payroll - September
143	5100.00	10/31/2016	M		0	4		21,000.00		Partner Payroll - October
157	5100.00	11/30/2016	M		0	4		21,000.00		Partner Payroll - November
Grand Totals:								231,000.00	0.00	

Account Information Report - **Journal** tab



**Task Folder**

[Chart of Accounts | Account Information](#) 

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

**Balances tab**

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

**Budgets tab**

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

**Journal tab**

Printing from the **Journal Entries** tab will print a Journal Report. This report will display all journal entries for the selected **Account #** and **Period Selection** along with total debits and credits. When selecting to print from the **Journal Entries** tab, the following columns will be shown: **Trans #**, **Account #**, **Date**, **Src**, **Reference**, **Check #**, **DP**, **JR**, **Debit**, **Credit**, and **Description**. Additional information about the Journal Report can be found on page 35.

## Budget Report

Date: 11/28/2016		Budget Report for Jan 16 - Dec 16											Page: 1	
		Jensen, Martin & Anderson												
Departments: All Departments		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
4100.01	1 Fee Income - MLJ	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	132,000.00
4100.02	2 Fee Income - PAM	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	120,000.00
4100.03	3 Fee Income - RPA	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	84,000.00
4100.04	4 Fee Income - ROB	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	108,000.00
4100.05	5 Fee Income - KIM	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	79,200.00
4100.06	6 Fee Income - DHB	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	36,000.00
4100.07	7 Fee Income - CB	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	33,600.00
4100.08	8 Fee Income - JAN	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	54,000.00
4100.09	9 Fee Income - JIM	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	78,000.00
4100.10	10 Fee Income - JPP	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	25,200.00
4800.00	0 Finance Charge Income	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00
4900.00	0 Miscellaneous Income	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	36,000.00
<b>Total Income</b>		65,700.00	65,700.00	65,700.00	65,700.00	65,700.00	65,700.00	65,700.00	65,700.00	65,700.00	65,700.00	65,700.00	65,700.00	788,400.00

**Task Folder**

[Reports | Budget Report](#)

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

## Definitions for Budget Report

**Date**

Report Date entered when the report was run.

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

## Journal Entry Verification List

Date: 11/28/2016		GLS Journal Entry Verification List										Page: 1
Jensen, Martin & Anderson User: DAN Daniel H. Brady												
Account	Account Name	Jrn	Date	Date Entered	Reference	Check #	Amount	DIC	Src	Status	Trans #	Description
1110.00	Operating Account	2	11/17/2015	11/23/2015	415.00		80,000.00	D	B	O	221	Payment
4100.01	Fee Income - MLJ	2	11/17/2015	11/23/2015	415.00		20,271.30	C	B	O	221	Payment
4100.02	Fee Income - PAM	2	11/17/2015	11/23/2015	415.00		19,213.93	C	B	O	221	Payment
4100.03	Fee Income - RPA	2	11/17/2015	11/23/2015	415.00		3,796.44	C	B	O	221	Payment
4100.04	Fee Income - ROB	2	11/17/2015	11/23/2015	415.00		21,114.99	C	B	O	221	Payment
4100.05	Fee Income - KIM	2	11/17/2015	11/23/2015	415.00		1,529.12	C	B	O	221	Payment
4100.06	Fee Income - DHB	2	11/17/2015	11/23/2015	415.00		1,413.43	C	B	O	221	Payment
4100.07	Fee Income - CB	2	11/17/2015	11/23/2015	415.00		4,386.79	C	B	O	221	Payment
4100.08	Fee Income - JAN	2	11/17/2015	11/23/2015	415.00		3,614.31	C	B	O	221	Payment
4100.09	Fee Income - JIM	2	11/17/2015	11/23/2015	415.00		2,372.78	C	B	O	221	Payment
4100.10	Fee Income - JPP	2	11/17/2015	11/23/2015	415.00		2,286.91	C	B	O	221	Payment
1110.00	Operating Account	2	11/23/2015	11/23/2015	200.02	16	-1,451.00	D	B	R	222	Payment
2270.00	Unapplied Payments	2	11/23/2015	11/23/2015	200.02	16	-1,451.00	C	B	R	222	Payment
1110.00	Operating Account	2	11/23/2015	11/23/2015	200.02	16	1,451.00	D	B	O	223	Payment
4100.01	Fee Income - MLJ	2	11/23/2015	11/23/2015	200.02	16	858.31	C	B	O	223	Payment
4100.06	Fee Income - DHB	2	11/23/2015	11/23/2015	200.02	16	91.00	C	B	O	223	Payment
4100.07	Fee Income - CB	2	11/23/2015	11/23/2015	200.02	16	72.53	C	B	O	223	Payment
4100.08	Fee Income - JAN	2	11/23/2015	11/23/2015	200.02	16	429.16	C	B	O	223	Payment
1110.00	Operating Account	2	11/17/2015	11/17/2015	850.00		-125.00	D	B	R	224	Payment
2270.00	Unapplied Payments	2	11/17/2015	11/17/2015	850.00		-125.00	C	B	R	224	Payment
1110.00	Operating Account	2	11/17/2015	11/23/2015	850.00		125.00	D	B	O	225	Payment
4100.01	Fee Income - MLJ	2	11/17/2015	11/23/2015	850.00		111.61	C	B	O	225	Payment
4100.05	Fee Income - KIM	2	11/17/2015	11/23/2015	850.00		13.39	C	B	O	225	Payment
1110.00	Operating Account	2	11/04/2015	11/23/2015	121.01		5,000.00	D	B	O	226	Payment
4100.01	Fee Income - MLJ	2	11/04/2015	11/23/2015	121.01		1,857.27	C	B	O	226	Payment
4100.02	Fee Income - PAM	2	11/04/2015	11/23/2015	121.01		2,197.20	C	B	O	226	Payment
4100.03	Fee Income - RPA	2	11/04/2015	11/23/2015	121.01		914.00	C	B	O	226	Payment
4100.05	Fee Income - KIM	2	11/04/2015	11/23/2015	121.01		31.53	C	B	O	226	Payment
1442.00	Software	3	11/28/2016	11/28/2016	320559	25654	205.00	D	A	O	227	Software Technology, Inc./Purchase Tabs3 Device Interface Program
1110.00	Operating Account	3	11/28/2016	11/28/2016	320559	25654	205.00	C	A	O	227	Software Technology, Inc./Purchase Tabs3 Device Interface Program
1210.00	Client Cost Advances	3	11/28/2016	11/28/2016		25655	150.00	D	A	O	228	Clerk of the District Court/Petition for Dissolution of Marriage Filing Fee
1110.00	Operating Account	3	11/28/2016	11/28/2016		25655	150.00	C	A	O	228	Clerk of the District Court/Petition for Dissolution of Marriage Filing Fee
5400.00	Contract Labor	3	11/28/2016	11/28/2016	KEY	25656	10.00	D	A	O	229	D & B Real Estate Management Company/Duplicate Key for building
1110.00	Operating Account	3	11/28/2016	11/28/2016	KEY	25656	10.00	C	A	O	229	D & B Real Estate Management Company/Duplicate Key for building
8090.00	Telephone	3	11/28/2016	11/28/2016	402310760011	25657	68.96	D	A	O	230	Sprint Local & Long Distance/November Cell Phone Charges
1110.00	Operating Account	3	11/28/2016	11/28/2016	402310760011	25657	68.96	C	A	O	230	Sprint Local & Long Distance/November Cell Phone Charges
8200.00	Professional Services	3	11/28/2016	11/28/2016		25658	750.00	D	A	O	231	Clean All Janitorial Services/Monthly Cleaning Charges (Bi-Weekly Service)
1110.00	Operating Account	3	11/28/2016	11/28/2016		25658	750.00	C	A	O	231	Clean All Janitorial Services/Monthly Cleaning Charges (Bi-Weekly Service)
							Debits:	66,183.96				
							Credits:	66,183.96				
Account Checksum = 12,309,204												
<b>Changed Entries</b>												
<b>New</b>												
2230.00	Credit Card Payable	1	10/27/2015	11/23/2015			100.00	D	M	O	216	Payment in full
<b>Old</b>												
2230.00	Credit Card Payable	1	10/27/2015	11/23/2015			100.00	C	M	O	216	Payment in full
<b>New</b>												
1110.00	Operating Account	1	10/27/2015	10/27/2015			100.00	C	M	O	216	Payment in full
<b>Old</b>												
1110.00	Operating Account	1	10/27/2015	10/27/2015			100.00	D	M	O	216	Payment in full
<b>New</b>												
4100.05	Fee Income - KIM	2	11/04/2015	11/23/2015	121.01		31.53	C	B	O	226	Payment
<b>Old</b>												
4100.05	Fee Income - KIM	2	11/04/2015	11/23/2015	121.01		31.53	C	B	O	226	Payment
Total Transaction Count = 41												

**Task Folder** [Journal Entries](#) | [Journal Entries](#) | [Esc](#)

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

## Definitions for Journal Entry Verification List

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

<b>Reference</b>	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.
<b>D/C</b>	D = Debit entry, C = Credit entry.
<b>Src</b>	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 = 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).
<b>Recon</b>	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.
<b>Trans #</b>	Transaction #. The Trans # is automatically assigned by GLS. It is used to retrieve journal entries for editing purposes.
<b>Changed Entries</b>	Any journal entries that are edited will be listed under Changed Entries. For each journal entry that is changed, the journal entry will be shown twice—before changes and after changes. The journal entry under the "New" heading represents the journal entry after the changes. The journal entry under the "Old" heading represents the journal entry before the changes. If the verification list for the original journal entry has not been printed prior to any change, the original journal entry will also print with the new journal entries as well as in the Changed Entries portion of the list. Deleted journal entries are deleted by editing the amount to zero. These "deleted" journal entries will be shown in the Changed Entries section with the New journal entry having an amount of \$0.00.
<b>Account Checksum</b>	Total of the account numbers (the decimal is not used in the addition). The purpose of this number is to provide a cross-total for batched entries. By manually totaling the account numbers from the journal entries entered and comparing the total to the checksum, you can ensure that all journal entries have been entered and assigned to the proper account.

## Bank Account Balance Report

Date: 11/28/2016	<b>Bank Account Balance</b> Jensen, Martin & Anderson	Page: 1
<u>Account</u>	<u>Description</u>	<u>Balance</u>
1110.00	Operating Account	256,280.65
1120.00	Money Market	21,351.17
1130.00	Payroll	53,795.28
1140.00	Petty Cash	5,315.16
	<b>Total:</b>	<u>336,742.26</u>

**Task Folder**                      [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

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

## Deposit Summary

Date: 11/28/2016		<b>GLS Deposit Summary</b> Jensen, Martin & Anderson			Page: 1
Deposit To:	First Bank	Deposit Date:	11/28/2016		
Account Name:	Operating Account	Deposit ID:	20161128		
Account #:	9874-342-22352				
Chk #	Date	Rcpt Type	Reference	Description	Amount
	11/28/2016	Cash	415.00	Payment	16,440.00
	11/28/2016	Cash	200.01	Payment	812.50
	11/28/2016	Cash	200.01	Payment	506.25
	11/28/2016	Cash	415.00	Payment	50,000.00
<b>Total Cash</b>					67,758.75
<b>Deposit Total (0 Items)</b>					67,758.75
<b>Depositor's Signature:</b> _____					

**Task Folder**                      [Journal Entries](#) | [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 To**                      These three items of information are taken from the Bank Information window, which is accessed by clicking the **Bank Info** button in the Chart of Accounts.
- Account Name**
- Account #**
- Deposit ID**                      The Deposit ID is optional and is entered by the user in the Deposit Slips window. By default, GLS assigns a value of yyymmdd 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, CC<sup>1</sup> (Credit Card), and Fund<sup>1</sup> (Client Funds).
- Reference**                      The information in this column is entered by the user in the Journal Entries window.

<sup>1</sup> Not shown on the sample report.

# Reconciliation Discrepancy Report

Date: 11/28/2016

## GLS Reconciliation Discrepancy Report

Jensen, Martin & Anderson

Page: 1

GLS Account #: 1110.00 - Operating Account  
 Bank Account #: 9874-342-22352 - First Bank  
 Statement Date: 10/31/2016

### Beginning Balance Comparison

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

### Last Reconciliation

Statement Date	09/30/2016
Statement Ending Balance	206,403.18
Reconciliation Report	recon_20160930_1110-00.pdf

### Unreconciled Journal Entries

Date	Check #	Reference	Description	Debit	Credit	Trans #
10/06/2016	18542		Referral Fee	25,000.00		217
10/17/2016	25841		City of Lincoln - Parking		90.00	129
10/17/2016	25840		D & B Real Estate - Monthly Rent		6,500.00	130
10/17/2016			Rent Received - Sublease	3,000.00		130
10/21/2016	25843		Lincoln Electric Company		98.25	131
10/25/2016	25845		Eastern Nebraska Cable Company		95.00	138
10/25/2016	25846		Lincoln Telephone Company		765.25	138
10/25/2016	25842		Postage		250.00	138
10/25/2016	25647	3243387	United Parcel Service/Overnight document		75.00	139
10/25/2016	25648		Jackson/Wylinda/Catering/Firm Retreat		1,500.00	140
10/25/2016	25847		Equipment Lease		110.00	141
10/25/2016			Payment in full		100.00	216
10/28/2016	25646		Clean All Janitorial/Monthly Cleaning Ch		750.00	134
10/28/2016		121.01	Payment	269.93		166
10/31/2016	25848		Payment on Bank Loan		1,000.00	142
10/31/2016	25853		State Income Tax		1,703.15	143
10/31/2016	25852		Payroll Taxes		8,485.49	143
10/31/2016	25851		401(K) Contributions		4,868.06	143
10/31/2016	25850		Payroll Deposit		32,026.96	143
10/31/2016	25855		Employee Health Insurance		7,370.00	143
10/31/2016	25854		Workers' Comp./SUTA		707.16	143
10/31/2016	25849		Payroll Service		65.00	143
10/31/2016		200.01	Payment	275.00		170
10/31/2016		415.00	Payment	65,011.69		182
11/09/2016		121.01	Payment	5,000.00		226
11/17/2016			Rent Received - Sublease	3,000.00		144
11/17/2016	25857		City of Lincoln - Parking		90.00	144
11/17/2016	25856		D & B Real Estate - Monthly Rent		6,500.00	144
11/22/2016	25859		Lincoln Electric Systems		125.89	148
11/22/2016	25858		Postage		250.00	148
11/22/2016		415.00	Payment	20,000.00		183
11/22/2016		850.00	Payment	125.00		184
11/22/2016		415.00	Payment	-20,000.00		218
11/22/2016		415.00	Payment	80,000.00		219
11/24/2016	25860		Equipment Lease		600.00	151
11/25/2016	25861		Lincoln Water & Waste		150.00	152
11/25/2016	25865		ABC Office Supplies		152.36	154
11/25/2016	25863		Eastern Nebraska Cable Company		95.00	154
11/25/2016	25864		Lincoln Telephone Company		756.55	154
11/25/2016	25866		Equipment Lease		110.00	155
11/28/2016	16	200.02	Payment	1,451.00		171
11/28/2016	16	200.02	Payment	-1,451.00		222
11/28/2016	16	200.02	Payment	1,451.00		223
11/29/2016	25862		Business Cards - KIM, JIM, JAN		270.00	153
11/30/2016	25867		Payment on Bank Loan		1,000.00	156
11/30/2016	25869		Payroll Deposit		32,026.96	157
11/30/2016	25870		401(K) Contributions		4,868.06	157
11/30/2016	25874		Employee Health Insurance		7,370.00	157
11/30/2016	25871		Payroll Taxes		8,485.49	157

Date: 11/28/2016		<b>GLS Reconciliation Discrepancy Report</b>			Page: 2	
Jensen, Martin & Anderson						
<b>Unreconciled Journal Entries</b>						
Date	Check #	Reference	Description	Debit	Credit	Trans #
11/30/2016	25872		State Income Tax		1,703.15	157
11/30/2016	25873		Workers' Comp./SUTA		707.16	157
11/30/2016	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		
<b>Manually Reconciled Journal Entries Since Last Reconciliation</b>						
Date	Check #	Reference	Description	Debit	Credit	Trans #
10/27/2016		101.00	Payment	723.40		162
10/27/2016		101.00	Payment	-723.40		186
10/28/2016	3245	101.00	Payment	1,382.35		163
10/28/2016	3245	101.00	Payment	-1,382.35		187
10/31/2016	25844		ABC Office Supplies		186.25	135
11/22/2016		415.00	Payment	-80,000.00		220
11/22/2016		415.00	Payment	80,000.00		221
11/22/2016		850.00	Payment	-125.00		224
11/22/2016		850.00	Payment	125.00		225
Total Manually Reconciled Debits				0.00		
Total Manually Reconciled Credits					186.25	
Total Manually Reconciled Entries				-186.25		

The report on pages 29-30 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).

### 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 Comparison

- Current Balance** The current balance shown is the sum of all journal entries to the account regardless of date.
- Total Unreconciled Journal Entries** The sum of all unreconciled debits and credits to the account regardless of date. These journal entries are itemized in the **Unreconciled Journal Entries** section of the report.
- Calculated Beginning Balance** **Calculated Beginning Balance = Current Balance minus Total Unreconciled Journal Entries.**
- Statement Beginning Balance** The balance entered in the **Beginning Balance** field of the Reconciliation Settings window.
- Discrepancy** **Discrepancy = Calculated Beginning Balance minus Statement Beginning Balance.**
- Current Reconciled Total** The **Current Reconciled Total** is the sum of all reconciled transactions for the account.
- Manually Reconciled Entries** The total of all entries reconciled outside of the Reconciliation 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: 11/28/2016	<b>GLS Detail Reconciliation Report</b>				Page: 1
	Jensen, Martin & Anderson				
Account #: 1110.00	<b>Operating Account</b>				
	As of the Period Ending				
	<b>October 31, 2016</b>				
<b>Cleared Checks</b>					
<b>Date</b>	<b>Check #</b>	<b>Reference</b>	<b>Description</b>	<b>Amount</b>	<b>Trans #</b>
10/28/2016	25646		Clean All Janitorial/Monthly Cleaning Ch	-750.00	134
10/25/2016	25647	3243387	United Parcel Service/Overnight document	-75.00	139
10/25/2016	25648		Jackson/Wylinda/Catering/Firm Retreat	-1,500.00	140
10/17/2016	25840		D & B Real Estate - Monthly Rent	-6,500.00	130
10/17/2016	25841		City of Lincoln - Parking	-90.00	129
10/25/2016	25842		Postage	-250.00	138
10/21/2016	25843		Lincoln Electric Company	-98.25	131
10/31/2016	25844		ABC Office Supplies	-186.25	135
10/25/2016	25845		Eastern Nebraska Cable Company	-95.00	138
10/25/2016	25846		Lincoln Telephone Company	-765.25	138
10/25/2016	25847		Equipment Lease	-110.00	141
10/31/2016	25848		Payment on Bank Loan	-1,000.00	142
10/31/2016	25849		Payroll Service	-65.00	143
10/31/2016	25850		Payroll Deposit	-32,026.96	143
10/31/2016	25851		401(K) Contributions	-4,868.06	143
10/31/2016	25852		Payroll Taxes	-8,485.49	143
10/31/2016	25853		State Income Tax	-1,703.15	143
10/31/2016	25854		Workers' Comp./SUTA	-707.16	143
10/31/2016	25855		Employee Health Insurance	-7,370.00	143
			<b>(-) Total Cleared Checks</b>	<b>19 items</b>	<b>-66,645.57</b>
<b>Cleared EFTs / Other Withdrawals</b>					
<b>Date</b>	<b>Reference</b>	<b>Description</b>	<b>Amount</b>	<b>Trans #</b>	
10/25/2016		Payment in full	-100.00	216	
			<b>(-) Total Cleared EFTs / Other Withdrawals</b>	<b>1 item</b>	<b>-100.00</b>
<b>Cleared Receipts</b>					
<b>Date</b>	<b>Reference</b>	<b>Description</b>	<b>Amount</b>	<b>Trans #</b>	
10/06/2016		Referral Fee	25,000.00	217	
10/21/2016	20161021	Deposit #11	3,000.00	11	
10/28/2016	20161028	Deposit #12	65,286.69	12	
10/28/2016	20161028	Deposit #13	269.93	13	
			<b>(+) Total Cleared Receipts</b>	<b>4 items</b>	<b>93,556.62</b>
			<b>(+) Total Cleared Other Deposits</b>	<b>0 items</b>	<b>0.00</b>
<b>Reconciliation Balances</b>					
		<b>Statement Beginning Balance</b>	<b>206,403.18</b>		
		<b>Cleared Withdrawals</b>	<b>20 items</b>	<b>-66,745.57</b>	
		<b>Cleared Deposits</b>	<b>4 items</b>	<b>93,556.62</b>	
		<b>Cleared Balance</b>		<b>233,214.23</b>	
		<b>Statement Ending Balance</b>		<b>233,214.23</b>	
		<b>Difference</b>		<b>In Balance</b>	
<b>Account Balances as of 10/31/2016</b>					
		<b>Statement Ending Balance</b>		<b>233,214.23</b>	
		<b>Total Outstanding Items</b>	<b>0 items</b>	<b>0.00</b>	
		<b>Current Balance</b>		<b>233,214.23</b>	

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



Date: 11/28/2016	<b>GLS Summary Reconciliation Report</b> Jensen, Martin & Anderson		Page: 1
Account #: 1110.00	<b>Operating Account</b>		Thru: 10/31/2016
<b>Withdrawals</b>			
<b>Date</b>	<b>Check #</b>		<b>Amount</b>
10/28/2016	25646		-750.00
10/25/2016	25647		-75.00
10/25/2016	25648		-1,500.00
10/17/2016	25840		-6,500.00
10/17/2016	25841		-90.00
10/25/2016	25842		-250.00
10/21/2016	25843		-98.25
10/31/2016	25844		-186.25
10/25/2016	25845		-95.00
10/25/2016	25846		-765.25
10/25/2016	25847		-110.00
10/31/2016	25848		-1,000.00
10/31/2016	25849		-65.00
10/31/2016	25850		-32,026.96
10/31/2016	25851		-4,868.06
10/31/2016	25852		-8,485.49
10/31/2016	25853		-1,703.15
10/31/2016	25854		-707.16
10/31/2016	25855		-7,370.00
10/25/2016			-100.00
<b>Total Withdrawals</b>	20 items		<b>-66,745.57</b>
<b>Deposits</b>			
<b>Date</b>	<b>Check #</b>		<b>Amount</b>
10/06/2016	18542		25,000.00
10/21/2016	DEP		3,000.00
10/28/2016	DEP		65,286.69
10/28/2016	DEP		269.93
<b>Total Deposits</b>	4 items		<b>93,556.62</b>
<b>Reconciliation Balances</b>			
<b>Statement Beginning Balance</b>			206,403.18
<b>Cleared Withdrawals</b>	20 items		<b>-66,745.57</b>
<b>Cleared Deposits</b>	4 items		93,556.62
<b>Cleared Balance</b>			233,214.23
<b>Statement Ending Balance</b>			233,214.23
<b>Difference</b>			<b>In Balance</b>
<b>Account Balances as of 10/31/2016</b>			
<b>Statement Ending Balance</b>			233,214.23
<b>Total Outstanding Items</b>	0 items		0.00
<b>Current Balance</b>			233,214.23

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

**Task Folder** [Journal Entries | 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 32 is a detail report, whereas the report shown on page 33 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

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

## Account Balances as of

<b>Total Outstanding Items</b>	This figure is system generated. For bank accounts: <b>Total Outstanding Checks minus Total Outstanding EFTs/Other Withdrawals plus Total Outstanding Receipts plus Total Outstanding Other Deposits.</b>  For credit card accounts: <b>Total Cleared Purchases plus Total Cleared Transfers/Advances plus Total Cleared Fees/Interest plus Total Cleared Payments plus Total Cleared Other Credits.</b>
<b>Calculated Balance<sup>1</sup></b>	This figure is system generated. This figure will only be displayed if the Calculated Beginning Balance ( <b>Current Account Balance minus All Outstanding Debits plus All Outstanding Credits</b> ) differs from the <b>Statement Beginning Balance</b> .
<b>Current Balance</b>	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.
<b>Discrepancy<sup>1</sup></b>	<b>Calculated Balance minus Current Balance.</b> This figure will only be displayed if the <b>Calculated Beginning Balance</b> differs from the <b>Statement Beginning Balance</b> .

<sup>1</sup> = Not shown on the Sample Report.

# Journal Report

Date: 11/28/2016

**Journal**  
Jensen, Martin & Anderson

Page: 1

**From 11/01/2016 Thru 11/30/2016**  
**Department: All Departments**

Trans #	Account #	Date	Src	Reference	Check #	DP	JR	Debit	Credit	Description
148	1110.00	11/22/2016	M		25859	0	3		125.89	Lincoln Electric Systems
148	1110.00	11/22/2016	M		25858	0	3		250.00	Postage
148	8020.00	11/22/2016	M			0	3	125.89		Lincoln Electric Systems
148	8120.00	11/22/2016	M			0	3	250.00		Postage
Subtotal for Reference :									375.89	375.89
183	1110.00	11/22/2016	B	415.00		0	2	20,000.00		Payment
183	2270.00	11/22/2016	B	415.00		0	2		20,000.00	Payment
Subtotal for Reference 415.00:									20,000.00	20,000.00
184	1110.00	11/22/2016	B	850.00		0	2	125.00		Payment
184	2270.00	11/22/2016	B	850.00		0	2		125.00	Payment
Subtotal for Reference 850.00:									125.00	125.00
147	1130.00	11/22/2016	M	Payroll	23328	0	4		1,647.00	Paycheck Jimmy Praum
147	2110.00	11/22/2016	M	Payroll	23328	0	4		120.00	Paycheck Jimmy Praum
147	2120.00	11/22/2016	M	Payroll	23328	0	4		80.00	Paycheck Jimmy Praum
147	2130.00	11/22/2016	M	Payroll	23328	0	4		153.00	Paycheck Jimmy Praum
147	2140.00	11/22/2016	M	Payroll	23328	0	4		153.00	Paycheck Jimmy Praum
147	2150.00	11/22/2016	M	Payroll	23328	0	4		16.00	Paycheck Jimmy Praum
147	2160.00	11/22/2016	M	Payroll	23328	0	4		10.00	Paycheck Jimmy Praum
147	5150.00	11/22/2016	M	Payroll	23328	0	4	2,000.00		Paycheck Jimmy Praum
147	5330.00	11/22/2016	M	Payroll	23328	0	4	153.00		Paycheck Jimmy Praum
147	5340.00	11/22/2016	M	Payroll	23328	0	4	26.00		Paycheck Jimmy Praum
Subtotal for Reference Payroll:									2,179.00	2,179.00
<b>Total for Date 11/22/2016:</b>								<b>22,679.89</b>	<b>22,679.89</b>	
151	1110.00	11/24/2016	M		25860	0	3		600.00	Equipment Lease
151	8060.00	11/24/2016	M			0	3	600.00		Equipment Lease
Subtotal for Reference :									600.00	600.00
<b>Total for Date 11/24/2016:</b>								<b>600.00</b>	<b>600.00</b>	
152	1110.00	11/25/2016	M		25861	0	3		150.00	Lincoln Water & Waste
154	1110.00	11/25/2016	M		25865	0	3		152.36	ABC Office Supplies
154	1110.00	11/25/2016	M		25863	0	3		95.00	Eastern Nebraska Cable Company
154	1110.00	11/25/2016	M		25864	0	3		756.55	Lincoln Telephone Company
155	1110.00	11/25/2016	M		25866	0	3		110.00	Equipment Lease
152	8020.00	11/25/2016	M			0	3	150.00		Lincoln Water & Waste
154	8040.00	11/25/2016	M			0	3	152.36		ABC Office Supplies
155	8060.00	11/25/2016	M			0	3	110.00		Equipment Lease
154	8090.00	11/25/2016	M			0	3	756.55		Lincoln Telephone Company
154	8100.00	11/25/2016	M			0	3	95.00		Eastern Nebraska Cable Company
Subtotal for Reference :									1,263.91	1,263.91
<b>Total for Date 11/25/2016:</b>								<b>1,263.91</b>	<b>1,263.91</b>	
218	1110.00	11/28/2016	A		25655	0	3		150.00	Clerk of the District Court/Petition for Dissolution of Marriage Filing Fee
221	1110.00	11/28/2016	A		25658	0	3		750.00	Clean All Janitorial Services/Monthly Cleaning Charges (Bi-Weekly Service)
218	1210.00	11/28/2016	A		25655	0	3	150.00		Clerk of the District Court/Petition for Dissolution of Marriage Filing Fee
221	8200.00	11/28/2016	A		25658	0	3	750.00		Clean All Janitorial Services/Monthly Cleaning Charges (Bi-Weekly Service)
Subtotal for Reference :									900.00	900.00
219	1110.00	11/28/2016	A	KEY	25656	0	3		10.00	D & B Real Estate Management Company/Duplicate Key for building
219	5400.00	11/28/2016	A	KEY	25656	0	3	10.00		D & B Real Estate Management Company/Duplicate Key for building
Subtotal for Reference KEY:									10.00	10.00
171	1110.00	11/28/2016	B	200.02	16	0	2	1,451.00		Payment
171	2270.00	11/28/2016	B	200.02	16	0	2		1,451.00	Payment
Subtotal for Reference 200.02:									1,451.00	1,451.00
217	1110.00	11/28/2016	A	320559	25654	0	3		150.00	Software Technology, Inc./Purchase Tabs3 Device Interface Program
217	1442.00	11/28/2016	A	320559	25654	0	3	150.00		Software Technology, Inc./Purchase Tabs3 Device Interface Program
Subtotal for Reference 320559:									150.00	150.00
220	1110.00	11/28/2016	A	402310760011	25657	0	3		68.96	Sprint Local & Long Distance/November Cell Phone Charges
220	8090.00	11/28/2016	A	402310760011	25657	0	3	68.96		Sprint Local & Long Distance/November Cell Phone Charges
Subtotal for Reference 402310760011:									68.96	68.96
<b>Total for Date 11/28/2016:</b>								<b>2,579.96</b>	<b>2,579.96</b>	

General Ledger Report Pack

Date: 11/28/2016

**Journal**  
Jensen, Martin & Anderson

Page: 2

From 11/01/2016 Thru 11/30/2016  
Department: All Departments

Trans #	Account #	Date	Src	Reference	Check #	DP	JR	Debit	Credit	Description
156	1110.00	11/30/2016	M		25867	0	1		1,000.00	Payment on Bank Loan
157	1110.00	11/30/2016	M		25868	0	4		65.00	Payroll Service
157	1110.00	11/30/2016	M		25869	0	4		32,026.96	Payroll Deposit
157	1110.00	11/30/2016	M		25870	0	4		4,868.06	401(K) Contributions
157	1110.00	11/30/2016	M		25871	0	4		8,485.49	Payroll Taxes
157	1110.00	11/30/2016	M		25872	0	4		1,703.15	State Income Tax
157	1110.00	11/30/2016	M		25873	0	4		707.16	Workers' Comp./SUTA
157	1110.00	11/30/2016	M		25874	0	4		7,370.00	Employee Health Insurance
157	1130.00	11/30/2016	M			0	4	32,026.96		Payroll Deposit
157	1130.00	11/30/2016	M			0	4		32,026.96	Payroll - November
157	2110.00	11/30/2016	M			0	4		4,429.97	Federal Income Tax Withheld
157	2110.00	11/30/2016	M			0	4	4,429.97		Federal Income Tax Withheld
157	2120.00	11/30/2016	M			0	4		1,703.15	State Income Tax Withheld
157	2120.00	11/30/2016	M			0	4	1,703.15		State Income Tax Withheld
157	2130.00	11/30/2016	M			0	4		325.89	Employee FICA Withheld
157	2130.00	11/30/2016	M			0	4	325.89		Employee FICA Withheld
157	2140.00	11/30/2016	M			0	4		325.89	Employer FICA Payable
157	2140.00	11/30/2016	M			0	4	325.89		Employer FICA Payable
157	2150.00	11/30/2016	M			0	4		3,403.74	FUTA Payable
157	2150.00	11/30/2016	M			0	4	3,403.74		FUTA Payable
157	2160.00	11/30/2016	M			0	4		553.80	SUTA Payable
157	2160.00	11/30/2016	M			0	4	553.80		SUTA Payable
157	2210.00	11/30/2016	M			0	4		2,434.03	401(K) Contributions Withheld
157	2210.00	11/30/2016	M			0	4	2,434.03		401(K) Contributions Payable
157	2220.00	11/30/2016	M			0	4		1,680.00	Employee Insurance Withheld
157	2220.00	11/30/2016	M			0	4	1,680.00		Employee Insurance Payable
156	2510.00	11/30/2016	M			0	1	387.74		Principal Payment
157	5100.00	11/30/2016	M			0	4	21,000.00		Partner Payroll - November
157	5110.00	11/30/2016	M			0	4	8,600.00		Associate Payroll - November
157	5120.00	11/30/2016	M			0	4	7,000.00		Legal Assistant Payroll - November
157	5130.00	11/30/2016	M			0	4	3,500.00		Legal Secretary Payroll - November
157	5140.00	11/30/2016	M			0	4	1,300.00		File Clerk Payroll - November
157	5150.00	11/30/2016	M			0	4	1,200.00		Other Staff Payroll - November
157	5310.00	11/30/2016	M			0	4	553.80		SUTA Expense
157	5320.00	11/30/2016	M			0	4	3,403.74		FUTA Expense
157	5330.00	11/30/2016	M			0	4	325.89		FICA Expense
157	5350.00	11/30/2016	M			0	4	2,434.03		401(K) Contributions Match
157	5360.00	11/30/2016	M			0	4	5,690.00		Health Insurance Premiums
157	5390.00	11/30/2016	M			0	4	153.36		Workers' Comp. Expense
157	8150.00	11/30/2016	M			0	4	65.00		Payroll Service
156	8170.00	11/30/2016	M			0	1	612.26		Interest Expense on Bank Loan
<b>Total for Date 11/30/2016:</b>								<b>103,109.30</b>	<b>103,109.30</b>	
Grand Totals:								130,233.06	130,233.06	

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

Date: 11/28/2016

**Journal**  
Jensen, Martin & Anderson

Page: 1

From 11/01/2016 Thru 11/30/2016  
Department: All Departments

Trans #	Account #	User ID	Date	Date Entered	Src	Reference	Type	Check #	DP	JR	Debit	Credit	Description
144	1110.00	DAN	11/17/2016	10/31/2016	M			25856	0	3		6,500.00	D & B Real Estate - Monthly Rent
<b>Total for Check # 25856:</b>											<b>0.00</b>	<b>6,500.00</b>	
144	1110.00	DAN	11/17/2016	10/31/2016	M			25857	0	3		90.00	City of Lincoln - Parking
<b>Total for Check # 25857:</b>											<b>0.00</b>	<b>90.00</b>	
148	1110.00	DAN	11/22/2016	11/22/2016	M			25858	0	3		250.00	Postage
<b>Total for Check # 25858:</b>											<b>0.00</b>	<b>250.00</b>	
148	1110.00	DAN	11/22/2016	11/22/2016	M			25859	0	3		125.89	Lincoln Electric Systems
<b>Total for Check # 25859:</b>											<b>0.00</b>	<b>125.89</b>	
151	1110.00	DAN	11/24/2016	11/24/2016	M			25860	0	3		600.00	Equipment Lease
<b>Total for Check # 25860:</b>											<b>0.00</b>	<b>600.00</b>	
152	1110.00	DAN	11/25/2016	11/25/2016	M			25861	0	3		150.00	Lincoln Water & Waste
<b>Total for Check # 25861:</b>											<b>0.00</b>	<b>150.00</b>	
153	1110.00	DAN	11/29/2016	11/29/2016	M			25862	0	3		270.00	Business Cards - KIM, JIM, JAN
<b>Total for Check # 25862:</b>											<b>0.00</b>	<b>270.00</b>	
154	1110.00	DAN	11/25/2016	11/25/2016	M			25863	0	3		95.00	Eastern Nebraska Cable Company
<b>Total for Check # 25863:</b>											<b>0.00</b>	<b>95.00</b>	
154	1110.00	DAN	11/25/2016	11/25/2016	M			25864	0	3		756.55	Lincoln Telephone Company
<b>Total for Check # 25864:</b>											<b>0.00</b>	<b>756.55</b>	
154	1110.00	DAN	11/25/2016	11/25/2016	M			25865	0	3		152.36	ABC Office Supplies
<b>Total for Check # 25865:</b>											<b>0.00</b>	<b>152.36</b>	
155	1110.00	DAN	11/25/2016	11/25/2016	M			25866	0	3		110.00	Equipment Lease
<b>Total for Check # 25866:</b>											<b>0.00</b>	<b>110.00</b>	
Grand Totals:											0.00	9,099.80	

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

**Task Folder**                      *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 35 through 36 show only a few of the many different ways that journals can be printed. Up to three sort orders can be selected when printing a Journal Report.

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

### **Definitions for Journal Report**

<b>Date</b>	The date the Journal was printed.
<b>Trans #</b>	Transaction #. The Transaction # is used for identifying the transaction for editing purposes.
<b>Src</b>	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).
<b>Reference</b>	Reflects the value entered in the <b>Reference</b> field of the journal entry.
<b>Check #</b>	An asterisk following the check number indicates the check has been reconciled.
<b>DP</b>	Department. The Department allows the assigning of profit centers thus allowing separate financial statements to be printed for individual departments if desired.
<b>JR</b>	Journal Number (1-30).

## Criteria Page

Date: 11/28/2016	<b>Journal</b> Jensen, Martin & Anderson		Page: 1
System Date: 11/28/2016	Time: 08:08 AM	User ID: (BLANK)	
Account Number Selection Criteria:			
Include Accounts:	All		
Include Accrual Accounts:	No		
Department Selection Criteria:			
Include Departments:	All		
Date Selection:			
Date Range:	October 10/01/2016 to: 10/31/2016		
Date Selection:	Date		
Journal Report Options:			
Include:			
Check #:	0	Thru:	999999999
Journal #:	All		
Record Source:	All		
User IDs:	All		
Record Status:	All		
Format Options:			
Include Columns:			
Transaction #	Yes		
Account #	Yes		
User ID	No		
Date	Yes		
Date Entered	No		
Source	Yes		
Reference	Yes		
Type	No		
Check #	Yes		
Department	Yes		
Journal #	Yes		
Amount	Yes		
Description	Yes		
Orientation:	Portrait		
Sort Options:			
1st Sort Order:	Reference		
Subtotal:	Yes		
Start sort on new page:	No		
2nd Sort Order:	Date		
Subtotal:	Yes		
Start sort on new page:	No		
3rd Sort Order:	None		
Subtotal:	No		
Start sort on new page:	No		
Account Order:	Chart of Accounts Order		

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

# General Ledger Report

Page 1 of 1

Page 2 of 1

Page 3 of 1

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 41-43.

## Task Folder [Reports | General Ledger](#)

The General Ledger Report shows detailed activity for each account.

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

## Definitions for General Ledger Report

- DP** Department. Optional column. The Department allows the assigning of profit centers thus allowing separate financial statements to be printed for the individual departments if desired. Accounts with a department of zero will not be included unless "0" is included in the selected department range.
- Trans #** Transaction #. Optional column. The Transaction # is used for identifying the journal entry for editing purposes.
- JR** Journal Number (01 - 30).
- \*** 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 Forward** The Balance Forward for balance sheet accounts is the ending balance of the previous month. The Balance Forward for income statement accounts is the total of the months from the **Beginning**

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

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

**Net Change** Total debits minus total credits.

## Retained Earnings Information

Retained Earnings account balances are always calculated.

The Balance Forward and Ending Balance for the Retained Earnings account are calculated figures based on Assets - Liabilities. For example, if you are running a report for the month of November 2016, to get the Balance Forward, General Ledger calculates the total of all journal entries posted to all asset accounts through October 31, 2016 and then deducts the calculated total of all journal entries posted to all liability accounts through October 31, 2016. 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 2016 example, General Ledger calculates the total of all journal entries posted to all asset accounts through November 30, 2016 and then deducts the calculated total of all journal entries posted to all liability accounts through November 30, 2016. This figure represents the Ending Balance as of November 30, 2016.

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

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



General Ledger Report Pack

Date: 11/28/2016

General Ledger Report  
Jensen, Martin & Anderson

Page: 1

From 10/01/2016 Thru 10/31/2016  
Department: All Departments

Account #	DP	Description	Trans #	JR	Date	Reference	Check #	Src	Debit	Credit	Net Change	Balance
<b>1110.00</b>	<b>0</b>	<b>Operating Account</b>										
		Referral Fee	217	1	10/06/2016		18542	M	25,000.00			206,403.18
		Rent Received - Sublease	130	3	10/17/2016			M	3,000.00			231,403.18
		D & B Real Estate - Monthly Rent	130	3	10/17/2016		25840	M		6,500.00		227,903.18
		City of Lincoln - Parking	129	3	10/17/2016		25841	M		90.00		227,813.18
		Lincoln Electric Company	131	3	10/21/2016		25843	M		98.25		224,714.93
		Payment in full	216	1	10/25/2016			M		100.00		227,614.93
		United Parcel Service/Overnight document	139	3	10/25/2016	3243387	25647	A		75.00		227,539.93
		Jackson/Wylanda/Catering/Firm Retreat	140	3	10/25/2016		25648	A		1,500.00		226,039.93
		Postage	138	3	10/25/2016		25842	M		250.00		225,789.93
		Eastern Nebraska Cable Company	138	3	10/25/2016		25845	M		95.00		225,694.93
		Lincoln Telephone Company	138	3	10/25/2016		25846	M		765.25		224,929.68
		Equipment Lease	141	3	10/25/2016		25847	M		110.00		224,819.68
		Payment	162	2	10/27/2016	101.00		B	723.40			225,543.08
		Payment	186	2	10/27/2016	101.00		B	-723.40			224,819.68
		Payment	166	2	10/28/2016	121.01		B	269.93			225,089.61
		Payment	163	2	10/28/2016	101.00	3245*	B	1,382.35			226,471.96
		Payment	187	2	10/28/2016	101.00	3245*	B	-1,382.35			225,089.61
		Clean All Janitorial/Monthly Cleaning Ch	134	3	10/28/2016		25646	A		750.00		224,339.61
		Payment	170	2	10/31/2016	200.01		B	275.00			224,614.61
		Payment	182	2	10/31/2016	415.00		B	65,011.69			289,626.30
		ABC Office Supplies	135	3	10/31/2016		25844	M		186.25		289,440.05
		Payment on Bank Loan	142	3	10/31/2016		25848	M		1,000.00		288,440.05
		Payroll Service	143	4	10/31/2016		25849	M		65.00		288,375.05
		Payroll Deposit	143	4	10/31/2016		25850	M		32,026.96		256,348.09
		401(K) Contributions	143	4	10/31/2016		25851	M		4,868.06		251,480.03
		Payroll Taxes	143	4	10/31/2016		25852	M		8,485.49		242,994.54
		State Income Tax	143	4	10/31/2016		25853	M		1,703.15		241,291.39
		Workers' Comp./SUTA	143	4	10/31/2016		25854	M		707.16		240,584.23
		Employee Health Insurance	143	4	10/31/2016		25855	M		7,370.00		233,214.23
		Period Totals							93,556.62	66,745.57	26,811.05	233,214.23
<b>1130.00</b>	<b>0</b>	<b>Payroll</b>										10,000.00
		Payroll - October	143	4	10/31/2016			M		32,026.96		-22,026.96
		Payroll Deposit	143	4	10/31/2016		25850	M	32,026.96			10,000.00
		Period Totals							32,026.96	32,026.96	0.00	10,000.00
<b>1210.00</b>	<b>0</b>	<b>Client Cost Advances</b>										1,961.00
		United Parcel Service/Overnight document	139	3	10/25/2016	3243387	25647	A	75.00			2,036.00
		Payment	210	2	10/28/2016	121.01		B		35.00		2,001.00
		Period Totals							75.00	35.00	40.00	2,001.00
<b>1413.00</b>	<b>0</b>	<b>Accumulated Depreciation</b>										-975.76
		1/12 Annual Depreciation	132	1	10/27/2016	Depreciation		R		121.97		-1,097.73
		Period Totals							0.00	121.97	-121.97	-1,097.73
<b>2110.00</b>	<b>0</b>	<b>Federal Income Tax Withheld</b>										1,360.00
		Federal Income Tax Withheld	143	4	10/31/2016			M		4,429.97		5,789.97
		Federal Income Tax Withheld	143	4	10/31/2016		25852	M	4,429.97			1,360.00
		Period Totals							4,429.97	4,429.97	0.00	1,360.00
<b>2120.00</b>	<b>0</b>	<b>State Income Tax Withheld</b>										440.00
		State Income Tax Withheld	143	4	10/31/2016			M		1,703.15		2,143.15
		State Income Tax Withheld	143	4	10/31/2016			M	1,703.15			440.00
		Period Totals							1,703.15	1,703.15	0.00	440.00
<b>2130.00</b>	<b>0</b>	<b>Employee FICA Withheld</b>										612.00
		Employee FICA Withheld	143	4	10/31/2016			M		325.89		937.89
		Employee FICA Withheld	143	4	10/31/2016		25852	M	325.89			612.00
		Period Totals							325.89	325.89	0.00	612.00
<b>2140.00</b>	<b>0</b>	<b>Employer FICA Payable</b>										612.00
		Employer FICA Payable	143	4	10/31/2016			M		325.89		937.89
		Employer FICA Payable	143	4	10/31/2016		25852	M	325.89			612.00
		Period Totals							325.89	325.89	0.00	612.00
<b>2150.00</b>	<b>0</b>	<b>FUTA Payable</b>										64.00
		FUTA Payable	143	4	10/31/2016			M		3,403.74		3,467.74
		FUTA Payable	143	4	10/31/2016		25852	M	3,403.74			64.00
		Period Totals							3,403.74	3,403.74	0.00	64.00
<b>2160.00</b>	<b>0</b>	<b>SUTA Payable</b>										40.00
		SUTA Payable	143	4	10/31/2016			M		553.80		593.80
		SUTA Payable	143	4	10/31/2016			M	553.80			40.00
		Period Totals							553.80	553.80	0.00	40.00
<b>2210.00</b>	<b>0</b>	<b>401(K) Contributions Payable</b>										0.00
		401(K) Contributions Withheld	143	4	10/31/2016			M		2,434.03		2,434.03
		401(K) Contributions Payable	143	4	10/31/2016		25851	M	2,434.03			0.00
		Period Totals							2,434.03	2,434.03	0.00	0.00
<b>2220.00</b>	<b>0</b>	<b>Employee Insurance Payable</b>										0.00
		Employee Insurance Withheld	143	4	10/31/2016			M		1,680.00		1,680.00
		Employee Insurance Payable	143	4	10/31/2016			M	1,680.00			0.00
		Period Totals							1,680.00	1,680.00	0.00	0.00
<b>2230.00</b>	<b>0</b>	<b>Credit Card Payable</b>										0.00
		Toner	214	1	10/14/2016			M		52.68		52.68
		Payment in full	216	1	10/25/2016			M	100.00			-47.32
		Business Lunch with client	215	1	10/31/2016			M		47.32		0.00
		Period Totals							100.00	100.00	0.00	0.00
<b>2270.00</b>	<b>0</b>	<b>Unapplied Payments</b>										0.00
		Payment	162	2	10/27/2016	101.00		B		723.40		723.40

General Ledger Report Pack

Date: 11/28/2016

General Ledger Report  
Jensen, Martin & Anderson

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From 10/01/2016 Thru 10/31/2016  
Department: All Departments

Account #	DP	Description	Trans #	JR	Date	Reference	Check #	Src	Debit	Credit	Net Change	Balance
2270.00	0	Unapplied Payments										
		(continued)										
		Payment	186	2	10/27/2016	101.00		B		-723.40		0.00
		Payment	166	2	10/28/2016	121.01		B		269.93		269.93
		Payment	210	2	10/28/2016	121.01		B	269.93			0.00
		Payment	211	2	10/28/2016	200.01		B		275.00		-275.00
		Payment	212	2	10/28/2016	415.00		B	65,011.69			-65,286.69
		Payment	163	2	10/28/2016	101.00		3245 B		1,382.35		-63,904.34
		Payment	187	2	10/28/2016	101.00		3245 B		-1,382.35		-65,286.69
		Payment	170	2	10/31/2016	200.01		B		275.00		-65,011.69
		Payment	182	2	10/31/2016	415.00		B		65,011.69		0.00
		Period Totals							65,556.62	65,556.62	0.00	0.00
2510.00	0	Bank Loan Payable										8,033.35
		Principal Payment										7,674.33
			142	3	10/31/2016		25848	M	359.02			7,674.33
		Period Totals							359.02	0.00	-359.02	7,674.33
3310.00	0	Current Year Retained Earnings										106,407.57
		Automatic Posting of Gain (Loss)										27,088.10
		Period Totals							0.00	27,088.10	27,088.10	133,495.67
4100.01	1	Fee Income - MLJ										117,610.52
		Payment	210	2	10/28/2016	121.01		B		37.19		117,647.71
		Payment	211	2	10/28/2016	200.01		B		166.96		117,814.67
		Payment	212	2	10/28/2016	415.00		B		14,834.22		132,648.89
		Period Totals							0.00	15,038.37	15,038.37	132,648.89
4100.02	2	Fee Income - PAM										96,105.25
		Payment	210	2	10/28/2016	121.01		B		4.93		96,110.18
		Payment	211	2	10/28/2016	200.01		B		45.08		96,155.26
		Payment	212	2	10/28/2016	415.00		B		19,866.99		116,022.25
		Period Totals							0.00	19,917.00	19,917.00	116,022.25
4100.03	3	Fee Income - RPA										62,356.44
		Payment	210	2	10/28/2016	121.01		B		60.78		62,417.22
		Payment	211	2	10/28/2016	200.01		B		47.70		62,464.92
		Payment	212	2	10/28/2016	415.00		B		5,203.56		67,668.48
		Period Totals							0.00	5,312.04	5,312.04	67,668.48
4100.04	4	Fee Income - ROB										78,062.42
		Payment	212	2	10/28/2016	415.00		B		8,434.38		86,496.80
		Period Totals							0.00	8,434.38	8,434.38	86,496.80
4100.05	5	Fee Income - KJM										28,000.00
		Payment	212	2	10/28/2016	415.00		B		2,408.38		30,408.38
		Period Totals							0.00	2,408.38	2,408.38	30,408.38
4100.06	6	Fee Income - DHB										15,002.00
		Payment	212	2	10/28/2016	415.00		B		625.89		15,627.89
		Period Totals							0.00	625.89	625.89	15,627.89
4100.07	7	Fee Income - CB										18,207.39
		Payment	212	2	10/28/2016	415.00		B		4,246.55		22,453.94
		Period Totals							0.00	4,246.55	4,246.55	22,453.94
4100.08	8	Fee Income - JAN										14,628.17
		Payment	211	2	10/28/2016	200.01		B		15.26		14,643.43
		Payment	212	2	10/28/2016	415.00		B		3,201.73		17,845.16
		Period Totals							0.00	3,216.99	3,216.99	17,845.16
4100.09	9	Fee Income - JIM										8,050.00
		Payment	212	2	10/28/2016	415.00		B		1,564.72		9,614.72
		Period Totals							0.00	1,564.72	1,564.72	9,614.72
4100.10	10	Fee Income - JPP										24,200.00
		Payment	212	2	10/28/2016	415.00		B		3,543.09		27,743.09
		Period Totals							0.00	3,543.09	3,543.09	27,743.09
4400.00	0	Expense Income										194.56
		Payment	210	2	10/28/2016	121.01		B		132.03		326.59
		Payment	212	2	10/28/2016	415.00		B		554.25		880.84
		Period Totals							0.00	686.28	686.28	880.84
4800.00	0	Finance Charge Income										2,594.28
		Payment	212	2	10/28/2016	415.00		B		527.93		3,122.21
		Period Totals							0.00	527.93	527.93	3,122.21
4900.00	0	Miscellaneous Income										27,000.00
		Referral Fee	217	1	10/06/2016		18542	M		25,000.00		52,000.00
		Rent Received - Sublease	130	3	10/17/2016			M		3,000.00		55,000.00
		Period Totals							0.00	28,000.00	28,000.00	55,000.00
5100.00	0	Partner Salaries										189,000.00
		Partner Payroll - October	143	4	10/31/2016			M	21,000.00			210,000.00
		Period Totals							21,000.00	0.00	21,000.00	210,000.00
5110.00	0	Associate Salaries										77,400.00
		Associate Payroll - October	143	4	10/31/2016			M	8,600.00			86,000.00
		Period Totals							8,600.00	0.00	8,600.00	86,000.00
5120.00	0	Legal Assistant Salaries										63,000.00
		Legal Assistant Payroll - October	143	4	10/31/2016			M	7,000.00			70,000.00
		Period Totals							7,000.00	0.00	7,000.00	70,000.00
5130.00	0	Legal Secretary Salaries										31,500.00
		Legal Secretary Payroll - October	143	4	10/31/2016			M	3,500.00			35,000.00

General Ledger Report Pack

Date: 11/28/2016

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From 10/01/2016 Thru 10/31/2016  
Department: All Departments

Account #	DP	Description	Trans #	JR	Date	Reference	Check #	Src	Debit	Credit	Net Change	Balance
5130.00	0	Legal Secretary Salaries				(continued)			3,500.00	0.00	3,500.00	35,000.00
						Period Totals						
5140.00	0	File Clerk Salaries				Balance Forward						11,700.00
		File Clerk Payroll - October	143	4	10/31/2016			M	1,300.00			13,000.00
						Period Totals			1,300.00	0.00	1,300.00	13,000.00
5150.00	0	Other Staff Salaries				Balance Forward						10,800.00
		Other Staff Payroll - October	143	4	10/31/2016			M	1,200.00			12,000.00
						Period Totals			1,200.00	0.00	1,200.00	12,000.00
5310.00	0	Employer SUTA				Balance Forward						4,984.20
		SUTA Expense	143	4	10/31/2016			M	553.80			5,538.00
						Period Totals			553.80	0.00	553.80	5,538.00
5320.00	0	Employer FUTA				Balance Forward						30,633.66
		FUTA Expense	143	4	10/31/2016			M	3,403.74			34,037.40
						Period Totals			3,403.74	0.00	3,403.74	34,037.40
5330.00	0	Employer FICA				Balance Forward						2,933.01
		FICA Expense	143	4	10/31/2016			M	325.89			3,258.90
						Period Totals			325.89	0.00	325.89	3,258.90
5350.00	0	401(K) Match				Balance Forward						21,906.27
		401(K) Contributions Match	143	4	10/31/2016		25851	M	2,434.03			24,340.30
						Period Totals			2,434.03	0.00	2,434.03	24,340.30
5360.00	0	Health Insurance Premiums				Balance Forward						51,210.00
		Health Insurance Premiums	143	4	10/31/2016			M	5,690.00			56,900.00
						Period Totals			5,690.00	0.00	5,690.00	56,900.00
5390.00	0	Workers Comp Insurance				Balance Forward						1,380.24
		Workers' Comp. Expense	143	4	10/31/2016			M	153.36			1,533.60
						Period Totals			153.36	0.00	153.36	1,533.60
7010.00	0	Client Meals				Balance Forward						0.00
		Business Lunch with client	215	1	10/31/2016			M	47.32			47.32
						Period Totals			47.32	0.00	47.32	47.32
8010.00	0	Office Rent				Balance Forward						58,500.00
		D & B Real Estate - Monthly Rent	130	3	10/17/2016		25840	M	6,500.00			65,000.00
						Period Totals			6,500.00	0.00	6,500.00	65,000.00
8020.00	0	Utilities				Balance Forward						1,678.85
		Lincoln Electric Company	131	3	10/21/2016		25843	M	98.25			1,777.10
						Period Totals			98.25	0.00	98.25	1,777.10
8030.00	0	Parking				Balance Forward						810.00
		City of Lincoln - Parking	129	3	10/17/2016		25841	M	90.00			900.00
						Period Totals			90.00	0.00	90.00	900.00
8040.00	0	Office Supplies				Balance Forward						1,126.53
		Toner	214	1	10/14/2016			M	52.68			1,179.21
		ABC Office Supplies	135	3	10/31/2016		25844	M	186.25			1,365.46
						Period Totals			238.93	0.00	238.93	1,365.46
8060.00	0	Office Equipment Lease				Balance Forward						3,390.00
		Equipment Lease	141	3	10/25/2016		25847	M	110.00			3,500.00
						Period Totals			110.00	0.00	110.00	3,500.00
8090.00	0	Telephone				Balance Forward						6,624.84
		Lincoln Telephone Company	138	3	10/25/2016		25846	M	765.25			7,390.09
						Period Totals			765.25	0.00	765.25	7,390.09
8100.00	0	Internet/Online Charges				Balance Forward						855.00
		Eastern Nebraska Cable Company	138	3	10/25/2016		25845	M	95.00			950.00
						Period Totals			95.00	0.00	95.00	950.00
8120.00	0	Postage				Balance Forward						3,250.00
		Postage	138	3	10/25/2016		25842	M	250.00			3,500.00
						Period Totals			250.00	0.00	250.00	3,500.00
8130.00	0	Depreciation				Balance Forward						975.76
		1/12 Annual Depreciation	132	1	10/27/2016	Depreciation		R	121.97			1,097.73
						Period Totals			121.97	0.00	121.97	1,097.73
8150.00	0	Payroll Services				Balance Forward						585.00
		Payroll Service	143	4	10/31/2016		25849	M	65.00			650.00
						Period Totals			65.00	0.00	65.00	650.00
8170.00	0	Interest Expense				Balance Forward						6,778.35
		Interest Expense on Bank Loan	142	3	10/31/2016		25848	M	640.98			7,419.33
						Period Totals			640.98	0.00	640.98	7,419.33
8300.00	0	Other Office Expense				Balance Forward						0.00
		Jackson/Wyinda/Catering/Firm Retreat	140	3	10/25/2016		25648	A	1,500.00			1,500.00
		Clean All Janitorial/Monthly Cleaning Ch	134	3	10/28/2016		25646	A	750.00			2,250.00
						Period Totals			2,250.00	0.00	2,250.00	2,250.00

Total Debits and Credits: 272,964.21 272,964.21

Gain (Loss) Posted to 3310.00 Current Year Retained Earnings: 27,088.10

# Trial Balance

Date: 11/28/2016		Trial Balance				Page: 1		
		Jensen, Martin & Anderson						
Department: All Departments								
Account #	Dept	Description	Beginning Balance 10/01/2016		Activity		Ending Balance 10/31/2016	
			Debit	Credit	Debit	Credit	Debit	Credit
1110.00	00	Operating Account	206,403.18		93,556.62	66,745.57	233,214.23	
1130.00	00	Payroll	10,000.00		32,026.96	32,026.96	10,000.00	
1210.00	00	Client Cost Advances	1,961.00		75.00	35.00	2,001.00	
1412.00	00	Furniture & Fixtures	12,000.00		0.00	0.00	12,000.00	
1413.00	00	Accumulated Depreciation	-975.76		0.00	121.97	-1,097.73	
1422.00	00	Equipment	7,000.00		0.00	0.00	7,000.00	
1432.00	00	Computers	4,725.00		0.00	0.00	4,725.00	
1620.00	00	Lease Deposits	2,000.00		0.00	0.00	2,000.00	
2110.00	00	Federal Income Tax Withheld		1,360.00	4,429.97	4,429.97		1,360.00
2120.00	00	State Income Tax Withheld		440.00	1,703.15	1,703.15		440.00
2130.00	00	Employee FICA Withheld		612.00	325.89	325.89		612.00
2140.00	00	Employer FICA Payable		612.00	325.89	325.89		612.00
2150.00	00	FUTA Payable		64.00	3,403.74	3,403.74		64.00
2160.00	00	SUTA Payable		40.00	553.80	553.80		40.00
2210.00	00	401(K) Contributions Payable		0.00	2,434.03	2,434.03		0.00
2220.00	00	Employee Insurance Payable		0.00	1,680.00	1,680.00		0.00
2230.00	00	Credit Card Payable		0.00	100.00	100.00		0.00
2270.00	00	Unapplied Payments		0.00	65,556.62	65,556.62		0.00
2510.00	00	Bank Loan Payable		8,033.35	359.02	0.00		7,674.33
2520.00	00	Line of Credit Payable		3,525.00	0.00	0.00		3,525.00
3020.00	00	Opening Balance Equity		32,540.00	0.00	0.00		32,540.00
3040.00	00	Additional Paid in Capital		24,745.00	0.00	0.00		24,745.00
3310.00	00	Current Year Retained Earnings		106,407.57	0.00	27,088.10		133,495.67
3320.00	00	Prior Years' Retained Earnings		64,734.50	0.00	0.00		64,734.50
4100.01	01	Fee Income - MLJ		117,610.52	0.00	15,038.37		132,648.89
4100.02	02	Fee Income - PAM		96,105.25	0.00	19,917.00		116,022.25
4100.03	03	Fee Income - RPA		62,356.44	0.00	5,312.04		67,668.48
4100.04	04	Fee Income - ROB		78,062.42	0.00	8,434.38		86,496.80
4100.05	05	Fee Income - KIM		28,000.00	0.00	2,408.38		30,408.38
4100.06	06	Fee Income - DHB		15,002.00	0.00	625.89		15,627.89
4100.07	07	Fee Income - CB		18,207.39	0.00	4,246.55		22,453.94
4100.08	08	Fee Income - JAN		14,628.17	0.00	3,216.99		17,845.16
4100.09	09	Fee Income - JIM		8,050.00	0.00	1,564.72		9,614.72
4100.10	10	Fee Income - JPP		24,200.00	0.00	3,543.09		27,743.09
4400.00	00	Expense Income		194.56	0.00	686.28		880.84
4800.00	00	Finance Charge Income		2,594.28	0.00	527.93		3,122.21
4900.00	00	Miscellaneous Income		27,000.00	0.00	28,000.00		55,000.00
5100.00	00	Partner Salaries	189,000.00		21,000.00	0.00	210,000.00	
5110.00	00	Associate Salaries	77,400.00		8,600.00	0.00	86,000.00	
5120.00	00	Legal Assistant Salaries	63,000.00		7,000.00	0.00	70,000.00	
5130.00	00	Legal Secretary Salaries	31,500.00		3,500.00	0.00	35,000.00	
5140.00	00	File Clerk Salaries	11,700.00		1,300.00	0.00	13,000.00	
5150.00	00	Other Staff Salaries	10,800.00		1,200.00	0.00	12,000.00	
5310.00	00	Employer SUTA	4,984.20		553.80	0.00	5,538.00	
5320.00	00	Employer FUTA	30,633.66		3,403.74	0.00	34,037.40	
5330.00	00	Employer FICA	2,933.01		325.89	0.00	3,258.90	
5350.00	00	401(K) Match	21,906.27		2,434.03	0.00	24,340.30	
5360.00	00	Health Insurance Premiums	51,210.00		5,690.00	0.00	56,900.00	
5390.00	00	Workers Comp Insurance	1,380.24		153.36	0.00	1,533.60	
7010.00	00	Client Meals	0.00		47.32	0.00	47.32	
7050.00	00	Publicity (Ads, Brochures)	720.00		0.00	0.00	720.00	
8010.00	00	Office Rent	58,500.00		6,500.00	0.00	65,000.00	
8020.00	00	Utilities	1,678.85		98.25	0.00	1,777.10	
8030.00	00	Parking	810.00		90.00	0.00	900.00	
8040.00	00	Office Supplies	1,126.53		238.93	0.00	1,365.46	
8050.00	00	Equipment Repair & Maint.	90.00		0.00	0.00	90.00	
8060.00	00	Office Equipment Lease	3,390.00		110.00	0.00	3,500.00	
8090.00	00	Telephone	6,624.84		765.25	0.00	7,390.09	
8100.00	00	Internet/Online Charges	855.00		95.00	0.00	950.00	
8120.00	00	Postage	3,250.00		250.00	0.00	3,500.00	
8130.00	00	Depreciation	975.76		121.97	0.00	1,097.73	
8150.00	00	Payroll Services	585.00		65.00	0.00	650.00	
8170.00	00	Interest Expense	6,778.35		640.98	0.00	7,419.33	
8300.00	00	Other Office Expense	0.00		2,250.00	0.00	2,250.00	
			<b>Total Debits and Credits:</b>		272,964.21	272,964.21		
			<b>Gain (Loss) Posted to 3310.00 Current Year Retained Earnings:</b>			27,088.10		

**Task Folder** [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.

<b>Dept</b>	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.
<b>Beginning Balance</b>	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 <b>Beginning Fiscal Month</b> through the month prior to the <b>From</b> date specified. Changing the <b>Beginning Fiscal Month</b> will affect beginning balance figures for the income statement accounts.
<b>Activity</b>	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.
<b>Ending Balance</b>	Beginning Balance + Activity = Ending Balance.
<b>Gain (Loss) posted to Retained Earnings</b>	Refer to the Retained Earnings Note shown on page 40.

## 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 budget variance, quarterly budget totals, and yearly budget totals.

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

The ability to use multiple departments (profit centers) allows each financial statement to be printed by individual department or as a combined statement of all departments. Examples of departmentalized financial statements can be seen beginning on page 65.

Balance Sheet - **Dates** tab

Income Statement - **Dates** tab

Balance Sheet - **Options** tab

Income Statement - **Options** tab

# Balance Sheet

Date: 10/31/2016

**Detail Balance Sheet**  
Jensen, Martin & Anderson

Page: 1

Balance as of: **11/30/2016**  
Department: **All Departments**

Description	October	1 Year Prior		November	1 Year Prior			
	Balance	10/31/2015	\$ Change	%	Balance	11/30/2015	\$ Change	%
<b>Assets</b>								
<b>Current Assets</b>								
Cash								
Operating Account	233,214.23	287,122.75	-53,908.52	-19	257,464.61	287,122.75	-29,658.14	-10
Payroll	10,000.00	10,000.00	0.00	0	8,353.00	10,000.00	-1,647.00	-16
Total Cash	243,214.23	297,122.75	-53,908.52	-18	265,817.61	297,122.75	-31,305.14	-11
Client/Employee Advances								
Client Cost Advances	2,001.00	2,000.00	1.00	0	2,001.00	2,000.00	1.00	0
Total Client/Employee Advances	2,001.00	2,000.00	1.00	0	2,001.00	2,000.00	1.00	0
Total Current Assets	245,215.23	299,122.75	-53,907.52	-18	267,818.61	299,122.75	-31,304.14	-10
<b>Fixed Assets</b>								
Furniture & Fixtures	12,000.00	12,000.00	0.00	0	12,000.00	12,000.00	0.00	0
Accumulated Depreciation	-1,097.73	0.00	-1,097.73	0	-1,097.73	0.00	-1,097.73	0
Net Value	10,902.27	12,000.00	-1,097.73	-9	10,902.27	12,000.00	-1,097.73	-9
Equipment	7,000.00	7,000.00	0.00	0	7,000.00	7,000.00	0.00	0
Net Value	7,000.00	7,000.00	0.00	0	7,000.00	7,000.00	0.00	0
Computers	4,725.00	1,525.00	3,200.00	210	4,725.00	1,525.00	3,200.00	210
Net Value	4,725.00	1,525.00	3,200.00	210	4,725.00	1,525.00	3,200.00	210
Net Value	0.00	0.00	0.00	0	0.00	0.00	0.00	0
Net Value	0.00	0.00	0.00	0	0.00	0.00	0.00	0
Total Fixed Assets	22,627.27	20,525.00	2,102.27	10	22,627.27	20,525.00	2,102.27	10
Other Assets								
Lease Deposits	2,000.00	2,000.00	0.00	0	2,000.00	2,000.00	0.00	0
Total Other Assets	2,000.00	2,000.00	0.00	0	2,000.00	2,000.00	0.00	0
Total Assets	269,842.50	321,647.75	-51,805.25	-16	292,445.88	321,647.75	-29,201.87	-9
<b>Liabilities &amp; Equity</b>								
<b>Current Liabilities</b>								
<b>Payroll Tax Liability</b>								
Federal Income Tax Withheld	1,360.00	1,360.00	0.00	0	1,480.00	1,360.00	120.00	9
State Income Tax Withheld	440.00	440.00	0.00	0	520.00	440.00	80.00	18
Employee FICA Withheld	612.00	612.00	0.00	0	765.00	612.00	153.00	25
Employer FICA Payable	612.00	612.00	0.00	0	765.00	612.00	153.00	25
FUTA Payable	64.00	64.00	0.00	0	80.00	64.00	16.00	25
SUTA Payable	40.00	40.00	0.00	0	50.00	40.00	10.00	25
Total Payroll Tax Liability	3,128.00	3,128.00	0.00	0	3,660.00	3,128.00	532.00	17
Other Liabilities								
Unapplied Payments	0.00	41,790.25	-41,790.25	-99	0.00	0.00	0.00	0
Total Other Liabilities	0.00	41,790.25	-41,790.25	-99	0.00	0.00	0.00	0
Total Current Liabilities	3,128.00	44,918.25	-41,790.25	-93	3,660.00	3,128.00	532.00	17
Long Term Liabilities								
Bank Loan Payable	7,674.33	10,255.00	-2,580.67	-25	7,286.59	10,255.00	-2,968.41	-29
Line of Credit Payable	3,525.00	3,525.00	0.00	0	3,525.00	3,525.00	0.00	0
Total Long Term Liabilities	11,199.33	13,780.00	-2,580.67	-19	10,811.59	13,780.00	-2,968.41	-22
Total Liabilities	14,327.33	58,698.25	-44,370.92	-76	14,471.59	16,908.00	-2,436.41	-14
<b>Equity</b>								
<b>Shareholders' Equity</b>								
Opening Balance Equity	32,540.00	32,540.00	0.00	0	32,540.00	32,540.00	0.00	0
Additional Paid in Capital	24,745.00	24,745.00	0.00	0	24,745.00	24,745.00	0.00	0
Total Shareholders' Equity	57,285.00	57,285.00	0.00	0	57,285.00	57,285.00	0.00	0
Total Equity	57,285.00	57,285.00	0.00	0	57,285.00	57,285.00	0.00	0
Retained Earnings								
Current Year Retained Earnings	133,495.67	140,930.00	-7,434.33	-5	155,954.79	182,720.25	-26,765.46	-15
Prior Years' Retained Earnings	64,734.50	64,734.50	0.00	0	64,734.50	64,734.50	0.00	0
Total Retained Earnings	198,230.17	205,664.50	-7,434.33	-4	220,689.29	247,454.75	-26,765.46	-11
Total Liabilities & Equity	269,842.50	321,647.75	-51,805.25	-16	292,445.88	321,647.75	-29,201.87	-9

**Task Folder**

**Reports | Balance Sheet**

An overview of the Balance Sheet can be found on page 46. Definitions can be found on page 53.

General Ledger Report Pack

Date: 10/31/2016

**Detail Balance Sheet**  
Jensen, Martin & Anderson

Page: 1

**Balance as of: 10/31/2016**  
**Department: All Departments**

Description	October Balance	1 Month Prior		1 Year Prior			
		09/30/2016	\$ Change	%	10/31/2015	\$ Change	%
<b>Assets</b>							
<b>Current Assets</b>							
<b>Cash</b>							
Operating Account	233,214.23	206,403.18	26,811.05	13	287,122.75	-53,908.52	-19
Payroll	10,000.00	10,000.00	0.00	0	10,000.00	0.00	0
<b>Total Cash</b>	<b>243,214.23</b>	<b>216,403.18</b>	<b>26,811.05</b>	<b>12</b>	<b>297,122.75</b>	<b>-53,908.52</b>	<b>-18</b>
<b>Client/Employee Advances</b>							
Client Cost Advances	2,001.00	1,961.00	40.00	2	2,000.00	1.00	0
<b>Total Client/Employee Advances</b>	<b>2,001.00</b>	<b>1,961.00</b>	<b>40.00</b>	<b>2</b>	<b>2,000.00</b>	<b>1.00</b>	<b>0</b>
<b>Total Current Assets</b>	<b>245,215.23</b>	<b>218,364.18</b>	<b>26,851.05</b>	<b>12</b>	<b>299,122.75</b>	<b>-53,907.52</b>	<b>-18</b>
<b>Fixed Assets</b>							
<b>Furniture &amp; Fixtures</b>							
Furniture & Fixtures	12,000.00	12,000.00	0.00	0	12,000.00	0.00	0
Accumulated Depreciation	-1,097.73	-975.76	-121.97	13	0.00	-1,097.73	0
Net Value	10,902.27	11,024.24	-121.97	-1	12,000.00	-1,097.73	-9
<b>Equipment</b>							
Equipment	7,000.00	7,000.00	0.00	0	7,000.00	0.00	0
Net Value	7,000.00	7,000.00	0.00	0	7,000.00	0.00	0
<b>Computers</b>							
Computers	4,725.00	4,725.00	0.00	0	1,525.00	3,200.00	210
Net Value	4,725.00	4,725.00	0.00	0	1,525.00	3,200.00	210
Net Value	0.00	0.00	0.00	0	0.00	0.00	0
Net Value	0.00	0.00	0.00	0	0.00	0.00	0
<b>Total Fixed Assets</b>	<b>22,627.27</b>	<b>22,749.24</b>	<b>-121.97</b>	<b>-1</b>	<b>20,525.00</b>	<b>2,102.27</b>	<b>10</b>
<b>Other Assets</b>							
Lease Deposits	2,000.00	2,000.00	0.00	0	2,000.00	0.00	0
<b>Total Other Assets</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0</b>
<b>Total Assets</b>	<b>269,842.50</b>	<b>243,113.42</b>	<b>26,729.08</b>	<b>11</b>	<b>321,647.75</b>	<b>-51,805.25</b>	<b>-16</b>
<b>Liabilities &amp; Equity</b>							
<b>Current Liabilities</b>							
<b>Payroll Tax Liability</b>							
Federal Income Tax Withheld	1,360.00	1,360.00	0.00	0	1,360.00	0.00	0
State Income Tax Withheld	440.00	440.00	0.00	0	440.00	0.00	0
Employee FICA Withheld	612.00	612.00	0.00	0	612.00	0.00	0
Employer FICA Payable	612.00	612.00	0.00	0	612.00	0.00	0
FUTA Payable	64.00	64.00	0.00	0	64.00	0.00	0
SUTA Payable	40.00	40.00	0.00	0	40.00	0.00	0
<b>Total Payroll Tax Liability</b>	<b>3,128.00</b>	<b>3,128.00</b>	<b>0.00</b>	<b>0</b>	<b>3,128.00</b>	<b>0.00</b>	<b>0</b>
<b>Other Liabilities</b>							
Unapplied Payments	0.00	0.00	0.00	0	41,790.25	-41,790.25	-99
<b>Total Other Liabilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>41,790.25</b>	<b>-41,790.25</b>	<b>-99</b>
<b>Total Current Liabilities</b>	<b>3,128.00</b>	<b>3,128.00</b>	<b>0.00</b>	<b>0</b>	<b>44,918.25</b>	<b>-41,790.25</b>	<b>-93</b>
<b>Long Term Liabilities</b>							
Bank Loan Payable	7,674.33	8,033.35	-359.02	-4	10,255.00	-2,580.67	-25
Line of Credit Payable	3,525.00	3,525.00	0.00	0	3,525.00	0.00	0
<b>Total Long Term Liabilities</b>	<b>11,199.33</b>	<b>11,558.35</b>	<b>-359.02</b>	<b>-3</b>	<b>13,780.00</b>	<b>-2,580.67</b>	<b>-19</b>
<b>Total Liabilities</b>	<b>14,327.33</b>	<b>14,686.35</b>	<b>-359.02</b>	<b>-2</b>	<b>58,698.25</b>	<b>-44,370.92</b>	<b>-76</b>
<b>Equity</b>							
<b>Shareholders' Equity</b>							
Opening Balance Equity	32,540.00	32,540.00	0.00	0	32,540.00	0.00	0
Additional Paid in Capital	24,745.00	24,745.00	0.00	0	24,745.00	0.00	0
<b>Total Shareholders' Equity</b>	<b>57,285.00</b>	<b>57,285.00</b>	<b>0.00</b>	<b>0</b>	<b>57,285.00</b>	<b>0.00</b>	<b>0</b>
<b>Total Equity</b>	<b>57,285.00</b>	<b>57,285.00</b>	<b>0.00</b>	<b>0</b>	<b>57,285.00</b>	<b>0.00</b>	<b>0</b>
<b>Retained Earnings</b>							
Current Year Retained Earnings	133,495.67	106,407.57	27,088.10	25	140,930.00	-7,434.33	-5
Prior Years' Retained Earnings	64,734.50	64,734.50	0.00	0	64,734.50	0.00	0
<b>Total Retained Earnings</b>	<b>198,230.17</b>	<b>171,142.07</b>	<b>27,088.10</b>	<b>16</b>	<b>205,664.50</b>	<b>-7,434.33</b>	<b>-4</b>
<b>Total Liabilities &amp; Equity</b>	<b>269,842.50</b>	<b>243,113.42</b>	<b>26,729.08</b>	<b>11</b>	<b>321,647.75</b>	<b>-51,805.25</b>	<b>-16</b>



Date: 11/28/2016

**Detail Balance Sheet**  
Jensen, Martin & Anderson

Page: 1

**Balance as of: 11/28/2016**  
**Department: All Departments**

Description	Today Balance	1 Year Prior		\$ Change	%
		11/28/2015			
<b>Assets</b>					
<b>Current Assets</b>					
<b>Cash</b>					
Operating Account	313,960.43	287,122.75		26,837.68	9
Payroll	8,353.00	10,000.00		-1,647.00	-16
<b>Total Cash</b>	<u>322,313.43</u>	<u>297,122.75</u>		<u>25,190.68</u>	<u>8</u>
<b>Client/Employee Advances</b>					
Client Cost Advances	2,001.00	2,000.00		1.00	0
<b>Total Client/Employee Advances</b>	<u>2,001.00</u>	<u>2,000.00</u>		<u>1.00</u>	<u>0</u>
<b>Total Current Assets</b>	<u>324,314.43</u>	<u>299,122.75</u>		<u>25,191.68</u>	<u>8</u>
<b>Fixed Assets</b>					
<b>Furniture &amp; Fixtures</b>					
Accumulated Depreciation	-1,097.73	0.00		-1,097.73	0
Net Value	10,902.27	12,000.00		-1,097.73	-9
<b>Equipment</b>					
Net Value	7,000.00	7,000.00		0.00	0
<b>Computers</b>					
Net Value	4,725.00	1,525.00		3,200.00	210
Net Value	0.00	0.00		0.00	0
Net Value	0.00	0.00		0.00	0
<b>Total Fixed Assets</b>	<u>22,627.27</u>	<u>20,525.00</u>		<u>2,102.27</u>	<u>10</u>
<b>Other Assets</b>					
Lease Deposits	2,000.00	2,000.00		0.00	0
<b>Total Other Assets</b>	<u>2,000.00</u>	<u>2,000.00</u>		<u>0.00</u>	<u>0</u>
<b>Total Assets</b>	<u>348,941.70</u>	<u>321,647.75</u>		<u>27,293.95</u>	<u>8</u>

Date: 11/30/2016

**Detail Balance Sheet**  
Jensen, Martin & Anderson

Page: 1

**Balance as of: 11/30/2016**  
**Department: All Departments**

Description	November Balance	1 Year Prior		2 Years Prior			
		11/30/2015	\$ Change	%	11/30/2014	\$ Change	%
<b>Long Term Liabilities</b>							
Bank Loan Payable	7,286.59	10,255.00	-2,968.41	-29	0.00	7,286.59	0
Line of Credit Payable	3,525.00	3,525.00	0.00	0	0.00	3,525.00	0
<b>Total Long Term Liabilities</b>	<u>10,811.59</u>	<u>13,780.00</u>	<u>-2,968.41</u>	<u>-22</u>	<u>0.00</u>	<u>10,811.59</u>	<u>0</u>

General Ledger Report Pack

Date: 11/30/2016 Page: 1

**Detail Balance Sheet**  
Jensen, Martin & Anderson

**Balance as of: 11/30/2016**  
**Department: All Departments**

Description	November Balance	1 Quarter Prior		2 Quarters Prior			
		08/31/2016	\$ Change	%	05/31/2016	\$ 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
<b>Total Long Term Liabilities</b>	<b>10,811.59</b>	<b>12,198.58</b>	<b>-1,386.99</b>	<b>-11</b>	<b>12,726.36</b>	<b>-1,914.77</b>	<b>-15</b>

Date: 11/30/2016 Page: 1

**Detail Balance Sheet**  
Jensen, Martin & Anderson

**Balance as of: 11/30/2016**  
**Department: All Departments**

Description	October Balance	1 Year Prior		2 Years Prior		November Balance	1 Year Prior		2 Years Prior	
		10/31/2015	%	10/31/2014	%		11/30/2015	%	11/30/2014	%
Long Term Liabilities										
Bank Loan Payable	7,674.33	10,255.00	-25	0.00	0	7,286.59	10,255.00	-29	0.00	0
Line of Credit Payable	3,525.00	3,525.00	0	0.00	0	3,525.00	3,525.00	0	0.00	0
<b>Total Long Term Liabilities</b>	<b>11,199.33</b>	<b>13,780.00</b>	<b>-19</b>	<b>0.00</b>	<b>0</b>	<b>10,811.59</b>	<b>13,780.00</b>	<b>-22</b>	<b>0.00</b>	<b>0</b>

Date: 11/30/2016 Page: 1

**Detail Balance Sheet**  
Jensen, Martin & Anderson

**Balance as of: 11/30/2016**  
**Department: All Departments**

Description	September Balance	6 Months Prior		October Balance	6 Months Prior		November Balance	6 Months Prior	
		03/31/2016	%		04/30/2016	%		05/31/2016	%
Long Term Liabilities									
Bank Loan Payable	8,033.35	9,671.94	-17	7,674.33	9,445.70	-19	7,286.59	9,201.36	-21
Line of Credit Payable	3,525.00	3,525.00	0	3,525.00	3,525.00	0	3,525.00	3,525.00	0
<b>Total Long Term Liabilities</b>	<b>11,558.35</b>	<b>13,196.94</b>	<b>-12</b>	<b>11,199.33</b>	<b>12,970.70</b>	<b>-14</b>	<b>10,811.59</b>	<b>12,726.36</b>	<b>-15</b>

Date: 11/30/2016 Page: 1

**Detail Balance Sheet**  
Jensen, Martin & Anderson

**Balance as of: 11/30/2016**  
**Department: All Departments**

Description	September Balance	1 Year Prior	October Balance	1 Year Prior	November Balance	1 Year Prior
		09/30/2015		10/31/2015		11/30/2015
Long Term Liabilities						
Bank Loan Payable	8,033.35	10,255.00	7,674.33	10,255.00	7,286.59	10,255.00
Line of Credit Payable	3,525.00	3,525.00	3,525.00	3,525.00	3,525.00	3,525.00
<b>Total Long Term Liabilities</b>	<b>11,558.35</b>	<b>13,780.00</b>	<b>11,199.33</b>	<b>13,780.00</b>	<b>10,811.59</b>	<b>13,780.00</b>

General Ledger Report Pack

Date: 11/30/2016

Detail Balance Sheet  
Jensen, Martin & Anderson

Page: 1

Balance as of: 11/30/2016  
Department: All Departments

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

Date: 11/28/2016	<b>Summary Balance Sheet</b> Jensen, Martin & Anderson	Page: 1
<b>Balance as of:</b>	<b>11/30/2016</b>	
<b>Department:</b>	<b>All Departments</b>	
<b>Description</b>		<b>November Balance</b>
Assets		
Total Cash		265,818
Total Client/Employee Advances		2,001
Total Current Assets		267,819
Total Other Assets		2,000
Total Assets		<u>292,446</u>

Date: 11/28/2016	<b>Summary Balance Sheet</b> Jensen, Martin & Anderson	Page: 1	
<b>Balance as of:</b>	<b>10/31/2016</b>		
<b>Department:</b>	<b>All Departments</b>		
<b>Description</b>	<b>October Balance</b>	<b>1 Month Prior 09/30/2016</b>	<b>2 Months Prior 08/31/2016</b>
Assets			
Total Cash	243,214	216,403	222,250
Total Client/Employee Advances	2,001	1,961	1,986
Total Current Assets	245,215	218,364	224,236
Total Other Assets	2,000	2,000	2,000
Total Assets	<u>269,843</u>	<u>243,113</u>	<u>249,107</u>

Date: 11/28/2016	<b>Summary Balance Sheet</b> Jensen, Martin & Anderson	Page: 1	
<b>Balance as of:</b>	<b>10/31/2016</b>		
<b>Department:</b>	<b>All Departments</b>		
<b>Description</b>	<b>October Balance</b>	<b>1 Quarter Prior 07/31/2016</b>	<b>2 Quarters Prior 04/30/2016</b>
Assets			
Total Cash	243,214.23	226,949.49	268,207.17
Total Client/Employee Advances	2,001.00	1,986.00	2,000.00
Total Current Assets	245,215.23	228,935.49	270,207.17
Total Other Assets	2,000.00	2,000.00	2,000.00
Total Assets	<u>269,842.50</u>	<u>253,928.67</u>	<u>295,444.29</u>

Date: 11/28/2016	<b>Summary Balance Sheet</b> Jensen, Martin & Anderson			Page: 1
<b>Balance as of:</b>	<b>10/31/2016</b>			
<b>Department:</b>	<b>All Departments</b>			
Description	October Balance	1 Quarter Prior 07/31/2016	2 Years Prior 10/31/2014	
Assets				
Total Cash	243,214.23	226,949.49		0.00
Total Client/Employee Advances	2,001.00	1,986.00		0.00
Total Current Assets	245,215.23	228,935.49		0.00
Total Other Assets	2,000.00	2,000.00		0.00
Total Assets	<u>269,842.50</u>	<u>253,928.67</u>		<u>0.00</u>

Date: 11/28/2016	<b>Summary Balance Sheet</b> Jensen, Martin & Anderson			Page: 1
<b>Balance as of:</b>	<b>10/31/2016</b>			
<b>Department:</b>	<b>All Departments</b>			
Description	October Balance	4 Months Prior 06/30/2016	8 Months Prior 02/29/2016	
Assets				
Total Cash	243,214.23	218,529.22		297,115.70
Total Client/Employee Advances	2,001.00	2,000.00		2,000.00
Total Current Assets	245,215.23	220,529.22		299,115.70
Total Other Assets	2,000.00	2,000.00		2,000.00
Total Assets	<u>269,842.50</u>	<u>245,644.37</u>		<u>324,596.76</u>

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

### Definitions for Balance Sheet

**\$ Change**

Balance minus Prior Period Balance = \$ Change.

**%**

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

# Income Statement

Date: 11/28/2016		Detail Income Statement										Page: 1
Date Range: November 2016		Jensen, Martin & Anderson										
Department: All Departments		November					QTD					
	Actual	%	Budget	%	Variance	Actual	%	Budget	%	Variance		
<b>Income</b>												
Fee Income - MLJ	23,098.49	26	11,000.00	210	12,098.49	38,136.86	21	22,000.00	173	16,136.86		
Fee Income - PAM	21,411.13	24	10,000.00	214	11,411.13	41,328.13	23	20,000.00	207	21,328.13		
Fee Income - RPA	4,710.44	5	7,000.00	67	-2,289.56	10,022.48	5	14,000.00	72	-3,977.52		
Fee Income - ROB	21,114.99	24	9,000.00	235	12,114.99	29,549.37	16	18,000.00	164	11,549.37		
Fee Income - KIM	1,574.04	2	6,600.00	24	-5,025.96	3,982.42	2	13,200.00	30	-9,217.58		
Fee Income - DHB	1,504.43	2	3,000.00	50	-1,495.57	2,130.32	1	6,000.00	36	-3,869.68		
Fee Income - CB	4,459.32	5	2,800.00	159	1,659.32	8,705.87	5	5,600.00	155	3,105.87		
Fee Income - JAN	4,043.47	5	4,500.00	90	-456.53	7,260.46	4	9,000.00	81	-1,739.54		
Fee Income - JIM	2,372.78	3	6,500.00	37	-4,127.22	3,937.50	2	13,000.00	30	-9,062.50		
Fee Income - JPP	2,286.91	3	2,100.00	109	186.91	5,830.00	3	4,200.00	139	1,630.00		
Expense Income	0.00	0	0.00	0	0.00	686.28	0	0.00	0	686.28		
Finance Charge Income	0.00	0	200.00	0	-200.00	527.93	0	400.00	132	127.93		
Miscellaneous Income	3,000.00	3	3,000.00	100	0.00	31,000.00	17	6,000.00	517	25,000.00		
<b>Total Income</b>	<b>89,576.00</b>	<b>100</b>	<b>65,700.00</b>	<b>136</b>	<b>23,876.00</b>	<b>183,097.62</b>	<b>100</b>	<b>131,400.00</b>	<b>139</b>	<b>51,697.62</b>		
<b>Expenses</b>												
<b>Personnel Expenses</b>												
<b>Salaries</b>												
Partner Salaries	21,000.00	23	21,000.00	100	0.00	42,000.00	23	42,000.00	100	0.00		
Associate Salaries	8,600.00	10	8,600.00	100	0.00	17,200.00	9	17,200.00	100	0.00		
Legal Assistant Salaries	7,000.00	8	7,000.00	100	0.00	14,000.00	8	14,000.00	100	0.00		
Legal Secretary Salaries	3,500.00	4	3,500.00	100	0.00	7,000.00	4	7,000.00	100	0.00		
File Clerk Salaries	1,300.00	1	1,300.00	100	0.00	2,600.00	1	2,600.00	100	0.00		
Other Staff Salaries	3,200.00	4	1,200.00	267	2,000.00	4,400.00	2	2,400.00	183	2,000.00		
<b>Total Salaries</b>	<b>44,600.00</b>	<b>50</b>	<b>42,600.00</b>	<b>105</b>	<b>2,000.00</b>	<b>87,200.00</b>	<b>48</b>	<b>85,200.00</b>	<b>102</b>	<b>2,000.00</b>		
<b>Other Personnel Expenses</b>												
Employer SUTA	553.80	1	500.00	111	53.80	1,107.60	1	1,000.00	111	107.60		
Employer FUTA	3,403.74	4	3,400.00	100	3.74	6,807.48	4	6,800.00	100	7.48		
Employer FICA	478.89	1	325.00	147	153.89	804.78	0	650.00	124	154.78		
Additional Payroll Taxes	26.00	0	0.00	0	26.00	26.00	0	0.00	0	26.00		
401(K) Match	2,434.03	3	2,400.00	101	34.03	4,868.06	3	4,800.00	101	68.06		
Health Insurance Premiums	5,690.00	6	5,600.00	102	90.00	11,380.00	6	11,200.00	102	180.00		
Workers Comp Insurance	153.36	0	150.00	102	3.36	306.72	0	300.00	102	6.72		
<b>Total Other Personnel Expenses</b>	<b>12,739.82</b>	<b>14</b>	<b>12,375.00</b>	<b>103</b>	<b>364.82</b>	<b>25,300.64</b>	<b>14</b>	<b>24,750.00</b>	<b>102</b>	<b>550.64</b>		
<b>Total Personnel Expenses</b>	<b>57,339.82</b>	<b>64</b>	<b>54,975.00</b>	<b>104</b>	<b>2,364.82</b>	<b>112,500.64</b>	<b>61</b>	<b>109,950.00</b>	<b>102</b>	<b>2,550.64</b>		
<b>Professional Expenses</b>												
<b>Total Professional Expenses</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>		
<b>Marketing/Promotion Expenses</b>												
Client Meals	0.00	0	0.00	0	0.00	47.32	0	0.00	0	47.32		
Publicity (Ads, Brochures)	270.00	0	0.00	0	270.00	270.00	0	0.00	0	270.00		
<b>Total Marketing/Promo Expenses</b>	<b>270.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>270.00</b>	<b>317.32</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>317.32</b>		
<b>General &amp; Administrative Exp.</b>												
Office Rent	6,500.00	7	7,500.00	87	-1,000.00	13,000.00	7	15,000.00	87	-2,000.00		
Utilities	275.89	0	150.00	184	125.89	374.14	0	300.00	125	74.14		
Parking	90.00	0	90.00	100	0.00	180.00	0	180.00	100	0.00		
Office Supplies	152.36	0	110.00	139	42.36	391.29	0	220.00	178	171.29		
Office Equipment Lease	710.00	1	350.00	203	360.00	820.00	0	700.00	117	120.00		
Telephone	756.55	1	625.00	121	131.55	1,521.80	1	1,250.00	122	271.80		
Internet/Online Charges	95.00	0	95.00	100	0.00	190.00	0	190.00	100	0.00		
Postage	250.00	0	250.00	100	0.00	500.00	0	500.00	100	0.00		
Depreciation	0.00	0	120.00	0	-120.00	121.97	0	240.00	51	-118.03		
Payroll Services	65.00	0	65.00	100	0.00	130.00	0	130.00	100	0.00		
Interest Expense	612.26	1	600.00	102	12.26	1,253.24	1	1,200.00	104	53.24		
Other Office Expense	0.00	0	0.00	0	0.00	2,250.00	1	0.00	0	2,250.00		
<b>Total General &amp; Admin. Exp.</b>	<b>9,507.06</b>	<b>11</b>	<b>9,955.00</b>	<b>96</b>	<b>-447.94</b>	<b>20,732.44</b>	<b>11</b>	<b>19,910.00</b>	<b>104</b>	<b>822.44</b>		
<b>Total Expenses</b>	<b>67,116.88</b>	<b>75</b>	<b>64,930.00</b>	<b>103</b>	<b>2,186.88</b>	<b>133,550.40</b>	<b>73</b>	<b>129,860.00</b>	<b>103</b>	<b>3,690.40</b>		
<b>Net Profit (Loss)</b>	<b>22,459.12</b>	<b>25</b>	<b>770.00</b>	<b>999</b>	<b>21,689.12</b>	<b>49,547.22</b>	<b>27</b>	<b>1,540.00</b>	<b>999</b>	<b>48,007.22</b>		

**Task Folder**

**Reports | Income Statement**

An overview of the Income Statement can be found on page 46. Definitions can be found on page 62.

Date: 11/28/2016

**Detail Income Statement**  
Jensen, Martin & Anderson

Page: 1

**Date Range: November 2016**  
**Department: All Departments**

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

General Ledger Report Pack

Date: 11/28/2016 Page: 1

**Detail Income Statement**  
Jensen, Martin & Anderson

**Date Range:** Oct 2016 - Dec 2016  
**Department:** All Departments

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

Date: 11/28/2016 Page: 1

**Detail Income Statement**  
Jensen, Martin & Anderson

**Date Range:** November 2016  
**Department:** All Departments

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

Date: 11/28/2016 Page: 1

**Detail Income Statement**  
Jensen, Martin & Anderson

**Date Range:** November 2016  
**Department:** All Departments

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



Date: 11/28/2016	<b>Detail Income Statement</b> Jensen, Martin & Anderson			Page: 1
<b>Date Range:</b>	<b>October 2016</b>			
<b>Department:</b>	<b>All Departments</b>			
	<u>October</u>	<u>QTD</u>	<u>YTD</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
Income				
Fee Income - MLJ	15,038.37	15,038.37	132,648.89	
Fee Income - PAM	19,917.00	19,917.00	116,022.25	
Fee Income - RPA	5,312.04	5,312.04	67,668.48	
Fee Income - ROB	8,434.38	8,434.38	86,496.80	
Fee Income - KIM	2,408.38	2,408.38	30,408.38	
Fee Income - DHB	625.89	625.89	15,627.89	
Fee Income - CB	4,246.55	4,246.55	22,453.94	
Fee Income - JAN	3,216.99	3,216.99	17,845.16	
Fee Income - JIM	1,564.72	1,564.72	9,614.72	
Fee Income - JPP	3,543.09	3,543.09	27,743.09	
Expense Income	686.28	686.28	880.84	
Finance Charge Income	527.93	527.93	3,122.21	
Miscellaneous Income	28,000.00	28,000.00	55,000.00	
Total Income	93,521.62	93,521.62	585,532.65	

Date: 11/28/2016	<b>Detail Income Statement</b> Jensen, Martin & Anderson								Page: 1
<b>Date Range:</b>	<b>Apr 2016 - Oct 2016</b>								
<b>Department:</b>	<b>All Departments</b>								
	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>Apr - Oct</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
General & Administrative Exp.									
Office Rent	6,500	6,500	6,500	6,500	6,500	6,500	6,500	45,500	
Utilities	99	222	84	236	75	237	98	1,051	
Parking	90	90	90	90	90	90	90	630	
Office Supplies	123	98	95	127	132	124	239	938	
Equipment Repair & Maint.	0	0	90	0	0	0	0	90	
Office Equipment Lease	110	710	110	710	110	710	110	2,570	
Telephone	769	712	702	799	714	745	765	5,206	
Internet/Online Charges	95	95	95	95	95	95	95	665	
Postage	250	500	250	500	250	500	250	2,500	
Depreciation	122	0	122	122	122	122	122	732	
Payroll Services	65	65	65	65	0	130	65	455	
Interest Expense	774	756	736	736	0	1,360	641	5,002	
Other Office Expense	0	0	0	0	0	0	2,250	2,250	
Total General & Admin. Exp.	8,996	9,748	8,940	9,980	8,088	10,612	11,225	67,590	

Date: 11/28/2016	<b>Detail Income Statement</b> Jensen, Martin & Anderson										Page: 1
<b>Date Range:</b>	<b>Jun 2016 - Jul 2016</b>										
<b>Department:</b>	<b>All Departments</b>										
	<u>June</u>			<u>July</u>			<u>Jun - Jul</u>			<u>Yearly</u>	
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Budget</u>	
General & Administrative Exp.											
Office Rent	6,500	7,500	-1,000	6,500	7,500	-1,000	13,000	15,000	-2,000	90,000	
Utilities	84	150	-66	236	150	86	320	300	20	1,800	
Parking	90	90	0	90	90	0	180	180	0	1,080	
Office Supplies	95	110	-15	127	110	17	222	220	2	1,320	
Equipment Repair & Maint.	90	0	90	0	0	0	90	0	90	0	
Office Equipment Lease	110	350	-240	710	350	360	820	700	120	4,200	
Telephone	702	625	77	799	625	174	1,501	1,250	251	7,500	
Internet/Online Charges	95	95	0	95	95	0	190	190	0	1,140	
Postage	250	250	0	500	250	250	750	500	250	3,000	
Depreciation	122	120	2	122	120	2	244	240	4	1,440	
Payroll Services	65	65	0	65	65	0	130	130	0	780	
Interest Expense	736	600	136	736	600	136	1,472	1,200	272	7,200	
Total General & Admin. Exp.	8,940	9,955	-1,015	9,980	9,955	25	18,920	19,910	-990	119,460	

General Ledger Report Pack

Date: 11/28/2016

Detail Income Statement  
Jensen, Martin & Anderson

Page: 1

Date Range: Jan 2016 - Dec 2016  
Department: All Departments

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

Date: 11/28/2016

**Detail Income Statement**  
Jensen, Martin & Anderson

Page: 1

**Date Range:** May 2016 - Dec 2016  
**Department:** All Departments

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

Date: 11/28/2016

**Detail Income Statement**  
Jensen, Martin & Anderson

Page: 1

**Date Range:** October 2016  
**Department:** All Departments

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

Date: 11/28/2016	<b>Summary Income Statement</b> Jensen, Martin & Anderson							Page: 1
<b>Date Range:</b>	<b>Jun 2016 - Nov 2016</b>							
<b>Department:</b>	<b>All Departments</b>							
	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>Jun - Nov</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
Total Income	76,868	73,928	3,268	115,690	93,522	89,576	452,852	
Expenses								
Total Salaries	42,600	42,600	0	85,200	42,600	44,600	257,600	
Total Other Personnel Expenses	12,561	12,561	0	25,122	12,561	12,740	75,544	
Total Personnel Expenses	55,161	55,161	0	110,322	55,161	57,340	333,144	
Total Professional Expenses	0	0	0	0	0	0	0	
Total Marketing/Promo Expenses	0	0	0	0	47	270	317	
Total General & Admin. Exp.	8,940	9,980	8,088	10,612	11,225	9,507	58,353	
Total Expenses	64,101	65,141	8,088	120,934	66,434	67,117	391,814	
Net Profit (Loss)	<u>12,767</u>	<u>8,787</u>	<u>-4,821</u>	<u>-5,243</u>	<u>27,088</u>	<u>22,459</u>	<u>61,038</u>	

Date: 11/28/2016	<b>Summary Income Statement</b> Jensen, Martin & Anderson		Page: 1
<b>Date Range:</b>	<b>November 2016</b>		
<b>Department:</b>	<b>All Departments</b>		
		<u>November</u>	
		<u>Actual</u>	
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)		<u>22,459.13</u>	

Date: 11/28/2016		Summary Income Statement								Page: 1
Date Range: November 2016		Jensen, Martin & Anderson								
Department: All Departments		November				QTD				
	Actual	Budget	Variance	Prior Year	Actual	Budget	Variance	Prior Year		
Total Income	89,576.00	65,700.00	23,876.00	41,790.25	183,097.62	131,400.00	51,697.62	123,920.25		
Expenses										
Total Salaries	44,600.00	42,600.00	2,000.00	0.00	87,200.00	85,200.00	2,000.00	0.00		
Total Other Personnel Expenses	12,739.82	12,375.00	364.82	0.00	25,300.64	24,750.00	550.64	0.00		
Total Personnel Expenses	57,339.82	54,975.00	2,364.82	0.00	112,500.64	109,950.00	2,550.64	0.00		
Total Professional Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Total Marketing/Promo Expenses	270.00	0.00	270.00	0.00	317.32	0.00	317.32	0.00		
Total General & Admin. Exp.	9,507.06	9,955.00	-447.94	0.00	20,732.44	19,910.00	822.44	0.00		
Total Expenses	67,116.88	64,930.00	2,186.88	0.00	133,550.40	129,860.00	3,690.40	0.00		
Net Profit (Loss)	22,459.12	770.00	21,689.12	41,790.25	49,547.22	1,540.00	48,007.22	123,920.25		

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

### Definitions for Income Statement

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

## 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 63 are examples for a partnership and the two examples on page 64 are examples for a corporation.

Date: 11/28/2016		Chart of Accounts											Page: 1	
		Chart of Accounts for Partnership												
Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT	
Partner Equity	L	300.00	0	H	No	No	Yes	0		Yes	0	No		
Beginning Capital - Partner #1	L	301.00	0	C	No	No	Yes	0		Yes	0	No		
Beginning Capital - Partner #2	L	310.01	0	D	No	No	Yes			Yes		No		
Beginning Capital - Partner #3	L	310.02	0	D	No	No	Yes			Yes		No		
Contributions - Partner #1	L	310.03	0	D	No	No	Yes			Yes		No		
Contributions - Partner #2	L	320.01	0	D	No	No	Yes			Yes		No		
Contributions - Partner #3	L	320.02	0	D	No	No	Yes			Yes		No		
Partner #1 Withdrawals	L	320.03	0	D	No	No	Yes			Yes		No		
Partner #2 Withdrawals	L	330.01	0	D	No	No	Yes			Yes		No		
Partner #3 Withdrawals	L	330.02	0	D	No	No	Yes			Yes		No		
Current Year's Earnings	R	330.03	0	D	No	No	Yes			Yes		No		
Current Year's Earnings	R	340.00	0	D	No	No	Yes			Yes		No		
Total Partner Equity	L	350.99	0	T	No	No	Yes	0	N	Yes	0	N	No	

Column Heading Codes:

- AT Account Type
- DP Department
- PT Print Type
- 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

Partnership Example

Date: 11/28/2016

**Chart of Accounts**  
Chart of Accounts for Partnership

Page: 1

Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT
Partner Equity	L	300.00	0	H	No	No	Yes	0		Yes	0		No
Partner Accounts	L	310.00	0	H	No	No	Yes	0		Yes	0		No
Partner 1:	L	320.00	0	H	No	No	Yes	0		Yes	0		No
Partner 1 Available Income	L	320.01	0	D	No	No	Yes			Yes			No
Partner 1 Less YTD Draws	L	320.02	0	D	No	No	Yes			Yes			No
Partner 1 Total:	L	320.99	0	T	No	No	Yes	0	N	Yes	0	N	No
Partner 2:	L	330.00	0	H	No	No	Yes	0		Yes	0		No
Partner 2 Available Income	L	330.01	0	D	No	No	Yes			Yes			No
Partner 2 Less YTD Draws	L	330.02	0	D	No	No	Yes			Yes			No
Partner 2 Total:	L	330.99	0	T	No	No	Yes	0	N	Yes	0	N	No
Partner 3:	L	340.00	0	H	No	No	Yes	0		Yes	0		No
Partner 3 Required Capital	L	340.01	0	D	No	No	Yes			Yes			No
Partner 3 Available Income	L	340.02	0	D	No	No	Yes			Yes			No
Partner 3 Less YTD Draws	L	340.03	0	D	No	No	Yes			Yes			No
Partner 3 Total:	L	340.99	0	T	No	No	Yes	0	N	Yes	0	N	No
Total Partner Accounts	L	350.00	0	T	No	No	Yes	0	N	Yes	0	N	No
Retained Earnings	R	360.00	0	D	No	No	Yes			Yes			No
Total Partner Equity	L	370.00	0	T	No	No	Yes	0	N	Yes	0	N	No

Column Heading Codes:

- AT Account Type
- DP Department
- PT Print Type
- 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

Partnership Example

Date: 11/28/2016

**Chart of Accounts**  
Corporation with Separate Stockholders

Page: 1

Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT
Stockholders Equity	L	300.00	0	H	No	No	Yes	0		Yes	0		No
Retained Earnings	L	305.00	0	C	No	No	Yes	0		Yes	0		No
Retained Earnings	R	315.00	0	D	No	No	Yes			Yes			No
Total Retained Earnings	L	320.99	0	T	No	No	Yes	0	N	Yes	0	N	No
Stockholders' Capital Accounts	L	335.00	0	H	No	No	Yes	0		Yes	0		No
Capital - Stockholder #1	L	340.01	0	D	No	No	Yes			Yes			No
Capital - Stockholder #2	L	340.02	0	D	No	No	Yes			Yes			No
Capital - Stockholder #3	L	340.03	0	D	No	No	Yes			Yes			No
Total Stockholders' Capital Accounts	L	350.99	0	T	No	No	Yes	0	N	Yes	0	N	No
Total Stockholders Equity	L	355.99	0	T	No	No	Yes	0	N	Yes	0	N	No

Column Heading Codes:

- AT Account Type
- DP Department
- PT Print Type
- 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

Corporation Example



Date: 11/28/2016 Page: 1

**Chart of Accounts**  
Corporation with Separate Stockholders

Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT
Shareholder Equity	L	300.00	0	H	No	No	Yes	0		Yes	0		No
Common Stock	L	310.00	0	C	No	No	Yes	0		Yes	0		No
Additional Paid in Capital	L	320.00	0	D	No	No	Yes			Yes			No
Retained Earnings	R	340.00	0	D	No	No	Yes			Yes			No
Shareholder Distributions	L	350.00	0	D	No	No	Yes			Yes			No
Total Shareholder Equity	L	370.00	0	T	No	No	Yes	0	N	Yes	0	N	No

Column Heading Codes:  
 AT Account Type  
 DP Department  
 PT Print Type  
 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

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: 11/28/2016 Page: 1

**Department List**  
Departmentalized Client

Department	Description
1	Lincoln, NE Branch
2	Des Moines, IA Branch

**Chart of Accounts in Account Number Order**  
Departmentalized Client

Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT
Assets	A	1	0	H	No	No	Yes	1		Yes	1		No
Current Assets	A	90	0	H	No	No	Yes	1		Yes	1		No
Cash	A	100	0	H	No	No	Yes	1		Yes	1		No
Cash - Checking FNB	B	110	1	D	No	No	Yes			Yes			No
Cash - Checking ISB - IA	B	112	2	D	No	No	Yes			Yes			No
Cash - Money Market NE	B	115	1	D	No	No	Yes			Yes			No
Cash - Money Market IA	B	116	2	D	No	No	Yes			Yes			No
Employee Advances - NE	A	120	1	D	No	No	Yes			Yes			No
Employee Advances - IA	A	121	2	D	No	No	Yes			Yes			No
Total Cash	A	160	0	T	No	No	Yes	1	S	Yes	1	S	No
Total Current Assets	A	195	0	T	No	No	Yes	2	S	Yes	2	S	No
Net Fixed Assets	A	199	0	H	No	No	No	0		No	0		No
Fixed Assets	A	200	0	H	No	No	Yes	0		Yes	0		No
Furniture and Fixtures - NE	A	210	1	D	No	No	Yes			Yes			No
Furniture and Fixtures - IA	A	215	2	D	No	No	Yes			Yes			No
Vehicles - NE	A	220	1	D	No	No	Yes			Yes			No
Vehicles - IA	A	221	2	D	No	No	Yes			Yes			No
Less:	A	229	0	C	No	No	Yes	0		Yes	0		No
Accumulated Depreciation	A	230	0	H	No	No	No	0		No	0		No
Total Fixed Assets	A	245	0	T	No	No	Yes	1	S	Yes	1	N	No
Other Assets	A	249	0	H	No	No	Yes	0		Yes	0		No
Security Deposits - NE	A	250	1	D	No	No	Yes			Yes			No
Security Deposits - IA	A	255	2	D	No	No	Yes			Yes			No
Accum. Deprec. (F&F) - NE	A	260	1	D	No	No	Yes			Yes			No
Accum. Deprec. (F&F) - IA	A	261	2	D	No	No	Yes			Yes			No
Accum. Deprec. (Vehicles) - NE	A	270	1	D	No	No	Yes			Yes			No
Accum. Deprec. (Vehicles) - IA	A	271	2	D	No	No	Yes			Yes			No
Total Accumulated Depreciation	A	275	0	T	No	No	Yes	1	N	Yes	1	N	No
Net Fixed Assets	A	279	0	T	No	No	Yes	2	S	Yes	2	S	No
Total Other Assets	A	289	0	T	No	No	Yes	0	N	Yes	0	N	No
TOTAL ASSETS	A	390	0	T	No	No	Yes	2	D	Yes	2	D	No
Liabilities and Owner Equity	L	400	0	H	No	No	Yes	0		Yes	0		No
Liabilities	L	405	0	H	No	No	Yes	0		Yes	0		No
Current Liabilities	L	420	0	H	No	No	Yes	0		Yes	0		No
Accounts Payable - NE	L	430	1	D	No	No	Yes			Yes			No
Accounts Payable - IA	L	431	2	D	No	No	Yes			Yes			No
401k Payable - NE	L	470	1	D	No	No	Yes			Yes			No
401k Payable - IA	L	471	2	D	No	No	Yes			Yes			No
Health Insurance Withheld - NE	L	480	1	D	No	No	Yes			Yes			No
Health Insurance Withheld - IA	L	481	2	D	No	No	Yes			Yes			No
Taxes Payable	L	500	0	H	No	No	Yes	0		Yes	0		No
Sales Tax Collected - NE	L	510	1	D	No	No	Yes			Yes			No
Sales Tax Collected - IA	L	511	2	D	No	No	Yes			Yes			No
Federal Tax Withheld - NE	L	520	1	D	No	No	Yes			Yes			No
Federal Tax Withheld - IA	L	521	2	D	No	No	Yes			Yes			No
Total Taxes Payable	L	570	0	T	No	No	Yes	1	S	Yes	1	S	No
Total Current Liabilities	L	575	0	T	No	No	Yes	0	S	Yes	0	S	No
Total Liabilities	L	699	0	T	No	No	Yes	1	S	Yes	1	S	No
Owners Equity	L	700	0	H	No	No	Yes	1		Yes	1		No
Partner's Capital and Draw Accts.	L	710	0	H	No	No	Yes	2		Yes	2		No
JJJ Capital Acct.	L	711	1	D	No	No	Yes			Yes			No
JJJ Draw Acct.	L	712	1	D	No	No	Yes			Yes			No
RWJ Capital Acct.	L	720	1	D	No	No	Yes			Yes			No
RWJ Draw Acct.	L	721	1	D	No	No	Yes			Yes			No
LHP Capital Acct.	L	722	2	D	No	No	Yes			Yes			No
LHP Draw Acct.	L	723	2	D	No	No	Yes			Yes			No
STB Capital Acct.	L	724	2	D	No	No	Yes			Yes			No
STB Draw Acct.	L	725	2	D	No	No	Yes			Yes			No
Total Partner's Equity	L	765	0	T	No	No	Yes	0	S	Yes	0	S	No
Retained Earnings	L	770	0	H	No	No	Yes	2		Yes	2		No
Retained Earnings	R	780	0	D	No	No	Yes			Yes			No
Prior Year Retained Earnings	L	781	1	D	No	No	Yes			Yes			No
Total Retained Earnings	L	785	0	T	No	No	Yes	0	S	Yes	0	S	No
Total Owners Equity	L	790	0	T	No	No	Yes	1	S	Yes	1	S	No
Total Liabilities and Owner Equity	L	795	0	T	No	No	Yes	1	D	Yes	1	D	No
(Profit/Loss Heading)	I	800	0	H	No	No	No	0		No	0		No
Income	I	810	0	H	No	No	Yes	0		Yes	0		No
Fee Income - NE	I	815	0	C	No	No	Yes	0		Yes	0		No
Fee Income - IA	I	820	1	D	No	No	Yes			Yes			No
Costs Advanced Income - NE	I	821	2	D	No	No	Yes			Yes			No
Costs Advanced Income - IA	I	830	1	D	No	No	Yes			Yes			No
Costs Advanced Income - IA	I	831	2	D	No	No	Yes			Yes			No

Date: 11/28/2016

**Chart of Accounts in Account Number Order**  
Departmentalized Client

Page: 2

Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT
Interest Income - NE	I	840	1	D	No	No	Yes			Yes			No
Interest Income - IA	I	841	2	D	No	No	Yes			Yes			No
Misc Income - NE	I	850	1	D	No	No	Yes			Yes			No
Misc Income - IA	I	851	2	D	No	No	Yes			Yes			No
Total Income	I	860	0	T	No	No	Yes	2	S	Yes	2	S	No
Expenses	E	900	0	H	No	No	Yes	0		Yes	0		No
Payroll and Related Costs	E	910	0	H	No	No	Yes	0		Yes	0		No
Professional Salaries - NE	E	920	1	D	No	No	Yes			Yes			No
Professional Salaries - IA	E	921	2	D	No	No	Yes			Yes			No
Other Salaries - NE	E	930	1	D	No	No	Yes			Yes			No
Other Salaries - IA	E	931	2	D	No	No	Yes			Yes			No
Payroll Taxes - NE	E	940	1	D	No	No	Yes			Yes			No
Payroll Taxes - IA	E	941	2	D	No	No	Yes			Yes			No
Total Payroll and Costs	E	960	0	T	No	No	Yes	2	N	Yes	2	N	No
Other Taxes - NE	E	970	1	D	No	No	Yes			Yes			No
Other Taxes - IA	E	971	2	D	No	No	Yes			Yes			No
Client Costs Advanced - NE	E	980	1	D	No	No	Yes			Yes			No
Client Costs Advanced - IA	E	981	1	D	No	No	Yes			Yes			No
Group Health Insurance - NE	E	990	1	D	No	No	Yes			Yes			No
Group Health Insurance - IA	E	991	2	D	No	No	Yes			Yes			No
Liability Insurance - NE	E	1000	1	D	No	No	Yes			Yes			No
Liability Insurance - IA	E	1001	2	D	No	No	Yes			Yes			No
Utilities - NE	E	1050	1	D	No	No	Yes			Yes			No
Utilities - IA	E	1051	2	D	No	No	Yes			Yes			No
Telephone Costs - NE	E	1060	1	D	No	No	Yes			Yes			No
Telephone Costs - IA	E	1061	2	D	No	No	Yes			Yes			No
Education and Seminars - NE	E	1140	1	D	No	No	Yes			Yes			No
Education and Seminars - IA	E	1141	2	D	No	No	Yes			Yes			No
Contributions and Gifts - NE	E	1190	1	D	No	No	Yes			Yes			No
Contributions and Gifts - IA	E	1191	2	D	No	No	Yes			Yes			No
Travel and Entertainment - NE	E	1200	1	D	No	No	Yes			Yes			No
Travel and Entertainment - IA	E	1201	2	D	No	No	Yes			Yes			No
Total Expenses	E	1290	0	T	No	No	Yes	1	S	Yes	1	S	No
Profit (Loss)	I	1300	0	T	No	No	Yes	0	D	Yes	0	D	No

Column Heading Codes:

- AT Account Type
- DP Department
- PT Print Type
- 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

Date: 11/28/2016

**Detail Balance Sheet**  
 Departmentalized Client

Page: 1

**Reporting Period: Oct 16**  
**Department: 1**

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

Date: 11/28/2016

**Detail Balance Sheet**  
Departmentalized Client

Page: 2

**Reporting Period: Oct 16**  
**Department: 1**

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

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

Date: 11/28/2016

**Detail Balance Sheet**  
 Departmentalized Client

Page: 1

Reporting Period: Oct 16

Department: 2

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

Date: 11/28/2016

**Detail Balance Sheet**  
Departmentalized Client

Page: 2

**Reporting Period: Oct 16**  
**Department: 2**

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

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

Date: 11/28/2016

**Detail Balance Sheet**  
 Departmentalized Client

Page: 1

**Reporting Period: Oct 16**  
**Department: All Departments**

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



Date: 11/28/2016

**Detail Balance Sheet**  
Departmentalized Client

Page: 2

**Reporting Period: Oct 16****Department: All Departments**

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

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

**Detail Income Statement**  
 Departmentalized Client

**Date Range: October 2016**  
**Department: 1**

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

*Detail Income Statement for Department #1.*

**Detail Income Statement**  
 Departmentalized Client

**Date Range:**      **October 2016**  
**Department:**    **2**

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

*Detail Income Statement for Department #2.*

Date: 11/28/2016

**Detail Income Statement**  
Departmentalized Client

Page: 1

**Reporting Period: Sept 16**  
**Department: 1 To 99**

· Sep ·

Actual

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

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