


# General Ledger Sample Reports



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# Tabs3 General Ledger Software

## Sample Reports

### Purposes & Benefits of General Ledger Software (GLS) Reports

PURPOSES & BENEFITS OF GLS REPORTS			
Report	Purpose	Benefit	When to Run
<b>Budget Report *</b>	Lists each month of the calendar year with budget amounts for each account specified.	Verify budget amounts entered. Can be printed for any year that has budget figures.	Usually annually after adjusting budget amounts for the year.
<b>Bank Account Balance Report</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>Journal Entry List *</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>Journal Entry Verification List *</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>Reconciliation Report *</b>	Shows cleared journal entries/deposits, unreconciled journal entries/deposits or both in a summary or detail format. A message will be printed if the calculated beginning balance does not match the statement beginning balance.	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>Journal Report *</b>	Provides a list of journal entries for specified accounts, dates, check numbers, journals, departments, and sources in a variety of sort orders. A message will be printed if the debit and credit totals are not equal.	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.	As needed.
<b>General Ledger *</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. Many 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>Trial Balance *</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.
<b>Balance Sheet *</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 last month and/or last year figures as well as the percentage increase or decrease.	Monthly or as needed.
<b>Income Statement *</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 comparison figures for last quarter or last year and percentages.	Monthly or as needed.
<b>Deposit Summary</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.
* These reports provide drill-down editing capabilities allowing you to edit data directly from the Preview window.			

# Sample Reports

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Account Journal Options

Account #:  Thru:

Include Accrual Accounts

---

Department:  Thru:

Sort in Department Order

Account Tab

Account Options Format

Report Date:

Year to Print:

Beginning Date:

Ending Date:

Beginning Month for YTD Figures:

Print No Activity Accounts  Print Zero Amount Entries

Print Zero Balance Accounts  Print Criteria Page

Options Tab

## Program Tabs for Reports

The selection criteria for many reports are broken down into program tabs. Program tabs include the **Account** tab, **Journal** tab, **Options** tab, and the **Format** tab. The program tabs classify the selection criteria in a consistent format making it easy for the operator to select the desired options.

The information on the **Account** tab is the same for some reports, but not all. The information on the **Options** tab is unique for each report that uses it.

The following descriptions of each report include the program tabs that are used by the report. If the report uses the **Options** tab or **Format** tab, then the parameters that can be selected on this unique program tab are listed.

## 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 10/19/2014 1:55pm*

## GLS Client List

Date: 11/17/2014 Page: 1

**GLS Client List**  
Jensen, Martin & Anderson

Client #: 1  
 Client Name: Jensen, Martin & Anderson  
 GLS Data Path:  
 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: 12/31/2013  
 Allow Deletion of Verification Lists After Display or Save: Y  
 Allow an alternate account order to be defined in the Chart of Accounts: N

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 and Department List

Date: 11/17/2014		<b>Journal Name List</b>	Page: 1
		Jensen, Martin & Anderson	
Journal	Name		
1	General		
2	Receipts		
3	Disbursements		
4	Payroll		

Date: 11/17/2014		<b>Department List</b>	Page: 1
		Jensen, Martin & Anderson	
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		

The above lists 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 36-42.

Date: 11/17/2014		<b>Journal Entry List by Batch Number</b>				Page: 1
		Jensen, Martin & Anderson				
<b>Batch #: 506</b>						
Account #/Name	Trans #	Date	Debit	Credit	Description	
1110.00 - Operating Account	112	11/17/2014		1,000.00	Payment on Bank Loan	
8170.00 - Interest Expense	112	11/17/2014	692.20		Interest Expense on Bank Loan	
2510.00 - Bank Loan Payable	112	11/17/2014	307.80		Principal Payment	
1110.00 - Operating Account	110	11/17/2014		110.00	Equipment Lease	
8060.00 - Office Equipment Lease	110	11/17/2014	110.00		Equipment Lease	
1110.00 - Operating Account	109	11/17/2014		95.00	Eastern Nebraska Cable Company	
8100.00 - Internet/Online Charges	109	11/17/2014	95.00		Eastern Nebraska Cable Company	
1110.00 - Operating Account	109	11/17/2014		714.25	Lincoln Telephone Company	
8090.00 - Telephone	109	11/17/2014	714.25		Lincoln Telephone Company	
1110.00 - Operating Account	108	11/17/2014		250.00	Postage	
8120.00 - Postage	108	11/17/2014	250.00		Postage	
1110.00 - Operating Account	97	11/17/2014		250.00	Postage	
8120.00 - Postage	97	11/17/2014	250.00		Postage	
			<b>Debits</b>			
			2,419.25			
				<b>Credits</b>	2,419.25	

## Journal Entry List by Batch Number

The report shown above is an example of a Journal Entry List by Batch Number. This list can be printed from within 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.

Date: 11/17/2014

**Journal Entry List by Transaction**  
Jensen, Martin & Anderson

Page: 1

**Trans #: 213**

Account #/Name	Date	Debit	Credit	Description
1110.00 - Operating Account	11/17/2014	250.00		Payment
4100.03 - Fee Income - RPA	11/17/2014		124.00	Payment
4400.00 - Expense Income	11/17/2014		74.50	Payment
1210.00 - Client Cost Advances	11/17/2014		51.50	Payment
		<b>Debits</b>		
		<b>Credits</b>		
			<b>Difference</b>	
		250.00	250.00	0.00

**Journal Entry List by Transaction**

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.

Date: 11/17/2014

**Recurring Entry List**  
Jensen, Martin & Anderson

Page: 1

Rec #	Account #	Day	Amount	Reference	Check #	Journal	D/C	Hold	Description
1	1413.00	15	121.97	Depreciation	1	C	Y		1/12 Annual Depreciation
1	8130.00	15	121.97	Depreciation	1	D	Y		1/12 Annual Depreciation
2	8010.00	03	7,500.00	RENT	1	D	N		Rent
2	1110.00	03	7,500.00	RENT	1	C	N		Rent
	<b>Debits:</b>		7,500.00	<b>Credits:</b>		7,500.00			
	<b>Hold Debits:</b>		121.97	<b>Credits:</b>		121.97			

**Recurring Entry List**

The above list shows the information in the Recurring Entry List.

**Definitions**

- Date**                      The date the list was printed.
- Rec #**                      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.





Date: 11/17/2014 Page: 1

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

Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT
Assets													
Current Assets													
Cash	A	1000.00	0	H	No	No	Yes	0	Yes	0	No	No	No
Operating Account	B	1110.00	0	D	No	No	Yes	0	No	0	No	No	No
Money Market	B	1120.00	0	D	No	No	Yes	No	No	0	No	No	No
Payroll	B	1130.00	0	D	No	No	Yes	No	No	0	No	No	No
Petty Cash	B	1140.00	0	D	No	No	Yes	No	No	0	No	No	No
Total Cash	A	1199.00	0	T	No	No	Yes	1	S	Yes	1	S	No
Client/Employee Advances													
Client Cost Advances	A	1200.00	0	H	No	No	Yes	0	No	0	No	No	No
Employee Advances	A	1210.00	0	D	No	No	Yes	No	No	0	No	No	No
Total Client/Employee Advances	A	1229.00	0	T	No	No	Yes	0	S	Yes	0	S	No
Total Current Assets													
Fixed Assets	A	1400.00	0	H	No	No	Yes	0	No	0	No	No	No
Furniture & Fixtures													
Furniture & Fixtures	A	1410.00	0	H	No	No	Yes	0	No	0	No	No	No
Accumulated Depreciation	A	1412.00	0	D	No	No	Yes	No	No	0	No	No	No
Net Value	A	1414.00	0	H	No	No	Yes	0	No	0	No	No	No
Equipment													
Equipment	A	1420.00	0	H	No	No	Yes	1	S	No	0	N	No
Accumulated Depreciation	A	1422.00	0	D	No	No	Yes	No	No	0	No	No	No
Net Value	A	1423.00	0	H	No	No	Yes	1	S	No	0	N	No
Computers													
Computers	A	1430.00	0	H	No	No	Yes	1	S	No	0	N	No
Accumulated Depreciation	A	1432.00	0	D	No	No	Yes	No	No	0	No	No	No
Net Value	A	1433.00	0	H	No	No	Yes	1	S	No	0	N	No
Software													
Software	A	1440.00	0	H	No	No	Yes	0	No	0	No	No	No
Accumulated Amortization	A	1442.00	0	D	No	No	Yes	No	No	0	No	No	No
Net Value	A	1443.00	0	H	No	No	Yes	1	S	No	0	N	No
Leasehold Improvements													
Leasehold Improvements	A	1450.00	0	H	No	No	Yes	0	No	0	No	No	No
Accumulated Amortization	A	1452.00	0	D	No	No	Yes	No	No	0	No	No	No
Net Value	A	1453.00	0	H	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													
Prepaid Insurance	A	1600.00	0	D	No	No	Yes	1	No	0	No	No	No
Lease Deposits	A	1620.00	0	D	No	No	Yes	No	No	No	No	No	No
Miscellaneous Assets	A	1630.00	0	D	No	No	Yes	1	No	0	No	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													
Liabilities													
Current Liabilities													
Payroll Tax Liability	L	2000.00	0	H	No	No	Yes	P	Yes	0	No	No	No
Federal Income Tax Withheld	L	2010.00	0	H	No	No	Yes	1	No	0	No	No	No
State Income Tax Withheld	L	2020.00	0	H	No	No	Yes	1	No	0	No	No	No
Employer FICA Withheld	L	2100.00	0	H	No	No	Yes	0	No	0	No	No	No
Employer FICA Payable	L	2110.00	0	D	No	No	Yes	No	No	0	No	No	No
FUTA Payable	L	2120.00	0	D	No	No	Yes	No	No	0	No	No	No
SUTA Payable	L	2130.00	0	D	No	No	Yes	No	No	0	No	No	No
Workers' Compensation Payable	L	2140.00	0	D	No	No	Yes	No	No	0	No	No	No
Total Payroll Tax Liability	L	2150.00	0	T	No	No	Yes	0	S	Yes	0	S	No
Other Liabilities	L	2160.00	0	H	No	No	Yes	1	No	0	No	No	No
401(K) Contributions Payable	L	2170.00	0	D	No	No	Yes	No	No	0	No	No	No
Employee Insurance Payable	L	2180.00	0	D	No	No	Yes	No	No	0	No	No	No
Credit Card Payable	L	2190.00	0	D	No	No	Yes	No	No	0	No	No	No
Sales Tax Payable	L	2200.00	0	D	No	No	Yes	No	No	0	No	No	No
Unapplied Payments	L	2210.00	0	D	No	No	Yes	No	No	0	No	No	No
Accounts Payable	L	2220.00	0	D	No	No	Yes	No	No	0	No	No	No
Total Other Liabilities	L	2230.00	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													
Bank Loan Payable	L	2500.00	0	H	No	No	Yes	1	No	0	No	No	No
Line of Credit Payable	L	2510.00	0	D	No	No	Yes	No	No	0	No	No	No
Total Long Term Liabilities	L	2520.00	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													
Shareholders' Equity	L	3000.00	0	H	No	No	Yes	P	Yes	0	No	No	No
Opening Balance Equity	L	3010.00	0	H	No	No	Yes	1	No	0	No	No	No
Capital Stock	L	3020.00	0	D	No	No	Yes	No	No	0	No	No	No
Additional Paid in Capital	L	3030.00	0	D	No	No	Yes	No	No	0	No	No	No

Date: 11/17/2014 Page: 2

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

Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT
Dividends													
Distributions	L	3050.00	0	D	No	No	Yes	No	No	0	No	No	No
Total Shareholders' Equity	L	3060.00	0	D	No	No	Yes	0	S	Yes	0	S	No
Total Equity	L	3099.00	0	T	No	No	Yes	1	S	Yes	1	S	No
Retained Earnings													
Current Year Retained Earnings	L	3300.00	0	H	No	No	Yes	0	No	0	No	No	No
Prior Years' Retained Earnings	R	3310.00	0	D	No	No	Yes	No	No	0	No	No	No
Total Retained Earnings	L	3320.00	0	D	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													
Income	I	4000.00	0	H	No	No	Yes	0	No	0	No	No	No
Fee Income - MJL	I	4100.00	0	H	No	No	Yes	0	No	0	No	No	No
Fee Income - PAM	I	4100.02	2	D	No	No	Yes	No	No	0	No	No	No
Fee Income - RPA	I	4100.03	3	D	No	No	Yes	No	No	0	No	No	No
Fee Income - ROB	I	4100.04	4	D	No	No	Yes	No	No	0	No	No	No
Fee Income - KIM	I	4100.05	5	D	No	No	Yes	No	No	0	No	No	No
Fee Income - DHB	I	4100.06	6	D	No	No	Yes	No	No	0	No	No	No
Fee Income - CS	I	4100.07	7	D	No	No	Yes	No	No	0	No	No	No
Fee Income - JAN	I	4100.08	8	D	No	No	Yes	No	No	0	No	No	No
Fee Income - JPM	I	4100.09	9	D	No	No	Yes	No	No	0	No	No	No
Fee Income - JPP	I	4100.10	10	D	No	No	Yes	No	No	0	No	No	No
Undistributed Fee Income	I	4300.00	0	D	No	No	Yes	No	No	0	No	No	No
Expense Income	I	4400.00	0	D	No	No	Yes	No	No	0	No	No	No
Interest Income	I	4700.00	0	D	No	No	Yes	No	No	0	No	No	No
Finance Charge Income	I	4800.00	0	D	No	No	Yes	No	No	0	No	No	No
Miscellaneous Income	I	4900.00	0	D	No	No	Yes	No	No	0	No	No	No
Total Income	I	4999.00	0	T	No	No	Yes	1	S	Yes	1	S	No
Expenses													
Personnel Expenses													
Salaries	E	5000.00	0	H	No	No	Yes	0	Yes	0	Yes	0	No
Partner Salaries	E	5020.00	0	H	No	No	Yes	0	Yes	0	No	0	No
Associate Salaries	E	5100.00	0	D	No	No	Yes	No	No	0	No	No	No
Legal Assistant Salaries	E	5120.00	0	D	No	No	Yes	No	No	0	No	No	No
Legal Secretary Salaries	E	5130.00	0	D	No	No	Yes	No	No	0	No	No	No
File Clerk Salaries	E	5140.00	0	D	No	No	Yes	No	No	0	No	No	No
Other Staff Salaries	E	5150.00	0	D	No	No	Yes	1	No	0	No	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	No	No
Employer SUTA	E	5310.00	0	D	No	No	Yes	No	No	0	No	No	No
Employer FUTA	E	5320.00	0	D	No	No	Yes	No	No	0	No	No	No
Employer FICA	E	5330.00	0	D	No	No	Yes	No	No	0	No	No	No
Additional Payroll Taxes	E	5340.00	0	D	No	No	Yes	No	No	0	No	No	No
401(K) Match	E	5350.00	0	D	No	No	Yes	No	No	0	No	No	No
Health Insurance Premiums	E	5360.00	0	D	No	No	Yes	No	No	0	No	No	No
Disability Insurance Premiums	E	5370.00	0	D	No	No	Yes	No	No	0	No	No	No
Life Insurance Premiums	E	5380.00	0	D	No	No	Yes	No	No	0	No	No	No
Workers Comp Insurance	E	5390.00	0	D	No	No	Yes	No	No	0	No	No	No
Contract Labor	E	5400.00	0	D	No	No	Yes	No	No	0	No	No	No
Partner Bonuses	E	5410.00	0	D	No	No	Yes	No	No	0	No	No	No
Associate Bonuses	E	5420.00	0	D	No	No	Yes	No	No	0	No	No	No
Other Bonuses	E	5430.00	0	D	No	No	Yes	No	No	0	No	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													
Dues & Memberships	E	6000.00	0	H	No	No	Yes	No	No	0	No	No	No
Continuing Legal Education	E	6100.00	0	D	No	No	Yes	No	No	0	No	No	No
Occupation Taxes	E	6200.00	0	D	No	No	Yes	No	No	0	No	No	No
Malpractice Insurance	E	6300.00	0	D	No	No	Yes	No	No	0	No	No	No
Seminars	E	6400.00	0	D	No	No	Yes	No	No	0	No	No	No
Recruiting Fees	E	6500.00	0	D	No	No	Yes	No	No	0	No	No	No
Total Professional Expenses	E	6600.00	0	D	No	No	Yes	1	S	Yes	1	S	No
Marketing/Promotion Expenses													
Client Meals	E	6999.00	0	H	No	No	Yes	0	No	0	No	No	No
Client Entertainment	E	7000.00	0	H	No	No	Yes	0	No	0	No	No	No
Client Gifts	E	7010.00	0	D	No	No	Yes	No	No	0	No	No	No
Outside Consultants	E	7020.00	0	D	No	No	Yes	No	No	0	No	No	No
Publicity (Ads, Brochures)	E	7030.00	0	D	No	No	Yes	No	No	0	No	No	No
Total Marketing/Promo Expenses	E	7040.00	0	D	No	No	Yes	1	S	Yes	1	S	No
Total Marketing/Promo Expenses	E	7999.00	0	T	No	No	Yes	1	S	Yes	1	S	No
General & Administrative Exp.													
Office Rent	E	8000.00	0	H	No	No	Yes	0	No	0	No	No	No
Utilities	E	8010.00	0	D	No	No	Yes	No	No	0	No	No	No
Parking	E	8020.00	0	D	No	No	Yes	No	No	0	No	No	No
Total General & Admin. Exp.	E	8030.00	0	D	No	No	Yes	No	No	0	No	No	No

Date: 11/17/2014 Page: 3

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

Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT
Depreciation													
Amortization	E	8100.00	0	D	No	No	Yes	No	No	0	No	No	No
Postage	E	8110.00	0	D									

Date: 11/17/2014		Chart of Accounts in Account Number Order											Page: 1
		Jensen, Martin & Anderson											
Description	AT	Account #	D	PT	AA	In	DPO	DP	DUS	SPO	SP	SUS	IBT
Operating Account	B	1110.00	0	D	No	No	Yes	No	No	No	No	No	No
Money Market	B	1120.00	0	D	No	No	Yes	No	No	No	No	No	No
Payroll	B	1130.00	0	D	No	No	Yes	No	No	No	No	No	No
Petty Cash	B	1140.00	0	D	No	No	Yes	No	No	No	No	No	No
Client Cost Advances	A	1210.00	0	D	No	No	Yes	No	No	No	No	No	No
Employee Advances	A	1220.00	0	D	No	No	Yes	No	No	No	No	No	No
Furniture & Fixtures	A	1412.00	0	D	No	No	Yes	No	No	No	No	No	No
Accumulated Depreciation	A	1413.00	0	D	No	No	Yes	No	No	No	No	No	No
Equipment	A	1422.00	0	D	No	No	Yes	No	No	No	No	No	No
Accumulated Depreciation	A	1423.00	0	D	No	No	Yes	No	No	No	No	No	No
Computers	A	1432.00	0	D	No	No	Yes	No	No	No	No	No	No
Accumulated Depreciation	A	1433.00	0	D	No	No	Yes	No	No	No	No	No	No
Software	A	1442.00	0	D	No	No	Yes	No	No	No	No	No	No
Accumulated Amortization	A	1443.00	0	D	No	No	Yes	No	No	No	No	No	No
Leasehold Improvements	A	1452.00	0	D	No	No	Yes	No	No	No	No	No	No
Accumulated Amortization	A	1453.00	0	D	No	No	Yes	No	No	No	No	No	No
Prepaid Insurance	A	1610.00	0	D	No	No	Yes	No	No	No	No	No	No
Lease Deposits	A	1620.00	0	D	No	No	Yes	No	No	No	No	No	No
Miscellaneous Assets	A	1630.00	0	D	No	No	Yes	No	No	No	No	No	No
Federal Income Tax Withheld	L	2110.00	0	D	No	No	Yes	No	No	No	No	No	No
State Income Tax Withheld	L	2120.00	0	D	No	No	Yes	No	No	No	No	No	No
Employee FICA Withheld	L	2130.00	0	D	No	No	Yes	No	No	No	No	No	No
Employer FICA Payable	L	2140.00	0	D	No	No	Yes	No	No	No	No	No	No
FUTA Payable	L	2150.00	0	D	No	No	Yes	No	No	No	No	No	No
SUTA Payable	L	2160.00	0	D	No	No	Yes	No	No	No	No	No	No
Workers' Compensation Payable	L	2170.00	0	D	No	No	Yes	No	No	No	No	No	No
401(K) Contributions Payable	L	2210.00	0	D	No	No	Yes	No	No	No	No	No	No
Employee Insurance Payable	L	2220.00	0	D	No	No	Yes	No	No	No	No	No	No
Credit Card Payable	L	2230.00	0	D	No	No	Yes	No	No	No	No	No	No
Sales Tax Payable	L	2240.00	0	D	No	No	Yes	No	No	No	No	No	No
Unapplied Payments	L	2270.00	0	D	No	No	Yes	No	No	No	No	No	No
Accounts Payable	L	2280.00	0	D	No	No	Yes	No	No	No	No	No	No
Bank Loan Payable	L	2510.00	0	D	No	No	Yes	No	No	No	No	No	No
Line of Credit Payable	L	3020.00	0	D	No	No	Yes	No	No	No	No	No	No
Opening Balance Equity	L	3020.00	0	D	No	No	Yes	No	No	No	No	No	No
Capital Stock	L	3030.00	0	D	No	No	Yes	No	No	No	No	No	No
Additional Paid in Capital	L	3040.00	0	D	No	No	Yes	No	No	No	No	No	No
Dividends	L	3050.00	0	D	No	No	Yes	No	No	No	No	No	No
Distributions	L	3060.00	0	D	No	No	Yes	No	No	No	No	No	No
Current Year Retained Earnings	R	3310.00	0	D	No	No	Yes	No	No	No	No	No	No
Prior Years' Retained Earnings	L	3320.00	0	D	No	No	Yes	No	No	No	No	No	No
Fee Income - MLJ	I	4100.01	1	D	No	No	Yes	No	No	No	No	No	No
Fee Income - PAM	I	4100.02	2	D	No	No	Yes	No	No	No	No	No	No
Fee Income - RPA	I	4100.03	3	D	No	No	Yes	No	No	No	No	No	No
Fee Income - ROB	I	4100.04	4	D	No	No	Yes	No	No	No	No	No	No
Fee Income - KIM	I	4100.05	5	D	No	No	Yes	No	No	No	No	No	No
Fee Income - DHB	I	4100.06	6	D	No	No	Yes	No	No	No	No	No	No
Fee Income - CB	I	4100.07	7	D	No	No	Yes	No	No	No	No	No	No
Fee Income - JAN	I	4100.08	8	D	No	No	Yes	No	No	No	No	No	No
Fee Income - JIM	I	4100.09	9	D	No	No	Yes	No	No	No	No	No	No
Fee Income - JPP	I	4100.10	10	D	No	No	Yes	No	No	No	No	No	No
Undistributed Fee Income	I	4300.00	0	D	No	No	Yes	No	No	No	No	No	No
Expense Income	I	4400.00	0	D	No	No	Yes	No	No	No	No	No	No
Interest Income	I	4700.00	0	D	No	No	Yes	No	No	No	No	No	No
Finance Charge Income	I	4800.00	0	D	No	No	Yes	No	No	No	No	No	No
Miscellaneous Income	I	4900.00	0	D	No	No	Yes	No	No	No	No	No	No
Partner Salaries	E	5100.00	0	D	No	No	Yes	No	No	No	No	No	No
Associate Salaries	E	5110.00	0	D	No	No	Yes	No	No	No	No	No	No
Legal Assistant Salaries	E	5120.00	0	D	No	No	Yes	No	No	No	No	No	No
Legal Secretary Salaries	E	5130.00	0	D	No	No	Yes	No	No	No	No	No	No
File Clerk Salaries	E	5140.00	0	D	No	No	Yes	No	No	No	No	No	No
Other Staff Salaries	E	5150.00	0	D	No	No	Yes	No	No	No	No	No	No
Employer SUTA	E	5310.00	0	D	No	No	Yes	No	No	No	No	No	No
Employer FUTA	E	5320.00	0	D	No	No	Yes	No	No	No	No	No	No
Employer FICA	E	5330.00	0	D	No	No	Yes	No	No	No	No	No	No
Additional Payroll Taxes	E	5340.00	0	D	No	No	Yes	No	No	No	No	No	No

Date: 11/17/2014		Chart of Accounts in Account Number Order											Page: 2
		Jensen, Martin & Anderson											
Description	AT	Account #	D	PT	AA	In	DPO	DP	DUS	SPO	SP	SUS	IBT
401(K) Match	E	5350.00	0	D	No	No	Yes	No	No	No	No	No	No
Health Insurance Premiums	E	5360.00	0	D	No	No	Yes	No	No	No	No	No	No
Disability Insurance Premiums	E	5370.00	0	D	No	No	Yes	No	No	No	No	No	No
Life Insurance Premiums	E	5380.00	0	D	No	No	Yes	No	No	No	No	No	No
Workers Comp Insurance	E	5390.00	0	D	No	No	Yes	No	No	No	No	No	No
Contract Labor	E	5400.00	0	D	No	No	Yes	No	No	No	No	No	No
Partner Bonuses	E	5410.00	0	D	No	No	Yes	No	No	No	No	No	No
Associate Bonuses	E	5420.00	0	D	No	No	Yes	No	No	No	No	No	No
Other Bonuses	E	5430.00	0	D	No	No	Yes	No	No	No	No	No	No
Dues & Memberships	E	6100.00	0	D	No	No	Yes	No	No	No	No	No	No
Continuing Legal Education	E	6200.00	0	D	No	No	Yes	No	No	No	No	No	No
Occupation Taxes	E	6300.00	0	D	No	No	Yes	No	No	No	No	No	No
Malpractice Insurance	E	6400.00	0	D	No	No	Yes	No	No	No	No	No	No
Seminars	E	6500.00	0	D	No	No	Yes	No	No	No	No	No	No
Recruiting Fees	E	6600.00	0	D	No	No	Yes	No	No	No	No	No	No
Client Meals	E	7010.00	0	D	No	No	Yes	No	No	No	No	No	No
Client Entertainment	E	7020.00	0	D	No	No	Yes	No	No	No	No	No	No
Client Gifts	E	7030.00	0	D	No	No	Yes	No	No	No	No	No	No
Outside Consultants	E	7040.00	0	D	No	No	Yes	No	No	No	No	No	No
Publicity (Ads, Brochures)	E	7050.00	0	D	No	No	Yes	No	No	No	No	No	No
Office Rent	E	8010.00	0	D	No	No	Yes	No	No	No	No	No	No
Utilities	E	8020.00	0	D	No	No	Yes	No	No	No	No	No	No
Parking	E	8030.00	0	D	No	No	Yes	No	No	No	No	No	No
Office Supplies	E	8040.00	0	D	No	No	Yes	No	No	No	No	No	No
Equipment Repair & Maint.	E	8050.00	0	D	No	No	Yes	No	No	No	No	No	No
Office Equipment Lease	E	8060.00	0	D	No	No	Yes	No	No	No	No	No	No
Hardware Technical Support	E	8070.00	0	D	No	No	Yes	No	No	No	No	No	No
Software Maintenance	E	8080.00	0	D	No	No	Yes	No	No	No	No	No	No
Telephone	E	8090.00	0	D	No	No	Yes	No	No	No	No	No	No
Internet/Online Charges	E	8100.00	0	D	No	No	Yes	No	No	No	No	No	No
Books	E	8110.00	0	D	No	No	Yes	No	No	No	No	No	No
Postage	E	8120.00	0	D	No	No	Yes	No	No	No	No	No	No
Depreciation	E	8130.00	0	D	No	No	Yes	No	No	No	No	No	No
Amortization	E	8140.00	0	D	No	No	Yes	No	No	No	No	No	No
Payroll Services	E	8150.00	0	D	No	No	Yes	No	No	No	No	No	No
Bank Charges	E	8160.00	0	D	No	No	Yes	No	No	No	No	No	No
Interest Expense	E	8170.00	0	D	No	No	Yes	No	No	No	No	No	No
Auto Expense	E	8180.00	0	D	No	No	Yes	No	No	No	No	No	No
Liability & Property Insurance	E	8190.00	0	D	No	No	Yes	No	No	No	No	No	No
Other Office Expense	E	8200.00	0	D	No	No	Yes	No	No	No	No	No	No

Column Heading Codes:	
AT	Account Type
DP	Department
PT	Print Type
AA	Accrual Account
In	Inactive
DPO	Detail Print Option
DP	Detail Page Control
DUS	Detail Underscore
SPO	Summary Print Option
SP	Summary Page Control
SUS	Summary Underscore
IBT	Invert Balance Type

This 2-page Chart of Accounts  
includes Detail accounts only  
and is in Account Number

## Chart of Accounts List

The GLS Chart of Accounts is user defined. You can select your own account number format up to 9 digits long. A maximum of 7 digits following the decimal point is allowed. The Chart of Accounts List includes a multitude of information. The program tabs for this report include the **Account** tab as well as the **Options** tab.

The **Account** tab includes parameters that enable you to include only a certain range of account numbers or departments. You can

specify whether to include accrual accounts on the report. The Chart of Accounts can be displayed in Account Number order, in Chart of Accounts order (where the user configures the chart of accounts layout) or in Alternate Chart of Accounts order (which allows for a second user-defined order.)

The **Options** tab includes parameters that enable you to include only heading, total, and comment accounts, only detail accounts, or all types of accounts.

The Chart of Accounts shown above includes detail accounts only. The 3-page Chart of Accounts shown on the top and bottom left of page 7 is printed in account number order and includes all accounts. The Chart of Accounts on the bottom right of page 7 includes heading, total and comment accounts only and is printed in account number order. The same Chart of Accounts is printed on page 8 in Chart of Accounts order.

## Definitions

<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”).

*(details on the following page)*

(continued from the previous page)

- DPC/SPC** Detail/Summary Page Control. The Page Control is applicable to heading, total and comment accounts only. You can assign blank lines (0-9) or page breaks ("P") to print between accounts.
- IBT** Invert Balance Type. The Invert Balance Type field specifies whether an account has been set to display a positive amount rather than a negative one or vice versa. This is typically done with contra accounts.

Date: 11/17/2014		<b>Budget Report for Jan 14 - Dec 14</b>											Page: 1
Jensen, Martin & Anderson													
<b>Department: 1 to 99</b>													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
4100.01	1	Fee Income - MLJ											
	62,500.00	62,500.00	62,500.00	62,500.00	62,500.00	62,500.00	62,500.00	62,500.00	62,500.00	62,500.00	62,500.00	62,500.00	750,000.00
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
5100.00	0	Partner Salaries											
	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00	252,000.00
5110.00	0	Associate Salaries											
	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00	103,200.00
5120.00	0	Legal Assistant Salaries											
	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
5130.00	0	Legal Secretary Salaries											
	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	42,000.00
5140.00	0	File Clerk Salaries											
	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	15,600.00
5150.00	0	Other Staff Salaries											
	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	14,400.00
<b>Total Salaries</b>													
	42,600.00	42,600.00	42,600.00	42,600.00	42,600.00	42,600.00	42,600.00	42,600.00	42,600.00	42,600.00	42,600.00	42,600.00	511,200.00

## 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 if specified on the **Options** tab. The program tabs for this report include the **Account** tab (page 4) as well as the **Options** tab.

The **Options** tab includes parameters that enable you to double space the information on the report and include accounts that have no budget amounts.

## Definitions

- Date** Report Date entered when the report was run.
- Account #** The account number is followed by the department number (two-digit) and account description.

**GLS Journal Entry Verification List**  
Jensen, Martin & Anderson  
User: (BLANK) Blank User

Account	Account Name	Jrn	Jrn Entry Date	Date Entered	Reference	Check #	Amount	D/C	Src	Status	Trans #	Description
5140.00	File Clerk Salaries	4	11/18/2014	11/17/2014	Jimmy Praum	2805	1,208.07	D	P	O	213	Payroll
5310.00	Employer SUTA	4	11/18/2014	11/17/2014	Jimmy Praum	2805	92.42	D	P	O	213	Payroll
1130.00	Payroll	4	11/18/2014	11/17/2014	Jimmy Praum	2805	979.05	C	P	R	213	Payroll
2110.00	Fed. Inc. Tax Wheld	4	11/18/2014	11/17/2014	Jimmy Praum	2805	100.36	C	P	O	213	Payroll
2120.00	St. Inc. Tax Wheld	4	11/18/2014	11/17/2014	Jimmy Praum	2805	92.42	C	P	O	213	Payroll
2140.00	Emplr FICA Pyble	4	11/18/2014	11/17/2014	Jimmy Praum	2805	92.42	C	P	O	213	Payroll
2130.00	Emplee FICA Wheld	4	11/18/2014	11/17/2014	Jimmy Praum	2805	36.24	C	P	O	213	Payroll
1442.00	Software	3	11/17/2014	11/17/2014	320559	25653	150.00	D	A	O	214	Software Technology, Inc./Purchase Tabs3 Device Interface Program
1110.00	Operating Account	3	11/17/2014	11/17/2014	320559	25653	150.00	C	A	C	214	Software Technology, Inc./Purchase Tabs3 Device Interface Program
1210.00	Client Cost Advances	3	11/17/2014	11/17/2014		25654	150.00	D	A	O	215	Clerk of the District Court/Petition for Dissolution of Marriage Filing Fee
1110.00	Operating Account	3	11/17/2014	11/17/2014		25654	150.00	C	A	O	215	Clerk of the District Court/Petition for Dissolution of Marriage Filing Fee
5400.00	Contract Labor	3	11/17/2014	11/17/2014	KEY	25655	10.00	D	A	O	216	D & B Real Estate Management Company/Duplicate Key for building
1110.00	Operating Account	3	11/17/2014	11/17/2014	KEY	25655	10.00	C	A	C	216	D & B Real Estate Management Company/Duplicate Key for building
8090.00	Telephone	3	11/17/2014	11/17/2014	402310760011	25656	68.96	D	A	O	217	Sprint Local & Long Distance/November Cell Phone Charges
1110.00	Operating Account	3	11/17/2014	11/17/2014	402310760011	25656	68.96	C	A	R	217	Sprint Local & Long Distance/November Cell Phone Charges
8200.00	Other Office Expense	3	11/17/2014	11/17/2014		25657	750.00	D	A	O	218	Clean All Janitorial Services/Monthly Cleaning Charges (Bi-Weekly Service)
1110.00	Operating Account	3	11/17/2014	11/17/2014		25657	750.00	C	A	O	218	Clean All Janitorial Services/Monthly Cleaning Charges (Bi-Weekly Service)
1110.00	Operating Account	2	11/17/2014	11/17/2014	850.00	2107	565.00	D	B	C	219	Payment
4100.01	Fee Income - MLJ	2	11/17/2014	11/17/2014	850.00	2107	370.54	C	B	O	219	Payment
4100.05	Fee Income - KIM	2	11/17/2014	11/17/2014	850.00	2107	44.46	C	B	O	219	Payment
1210.00	Client Cost Advances	2	11/17/2014	11/17/2014	850.00	2107	150.00	C	B	O	219	Payment
1110.00	Operating Account	1	11/17/2014	11/17/2014	Luncheon		275.00	D	M	O	220	Office luncheon - supplies
8200.00	Other Office Expense	1	11/17/2014	11/17/2014	Luncheon		275.00	C	M	O	220	Office luncheon - supplies
							<b>Debits:</b>	3,269.45				
							<b>Credits:</b>	3,269.45				

Account Checksum = 6,980,206

**Changed Entries**

New												
5140.00	File Clerk Salaries	4	11/18/2014	11/17/2014	Jimmy Praum	2805	1,208.07	D	P	O	213	Payroll
Old												
5140.00	File Clerk Salaries	4	11/18/2014	11/17/2014	Jimmy Praum	2805	1,208.07	D	P	O	213	Payroll
New												
5310.00	Employer SUTA	4	11/18/2014	11/17/2014	Jimmy Praum	2805	92.42	D	P	O	213	Payroll
Old												
5310.00	Employer SUTA	4	11/18/2014	11/17/2014	Jimmy Praum	2805	92.42	D	P	O	213	Payroll
New												
1110.00	Operating Account	3	11/17/2014	11/17/2014	320559	25653	150.00	C	A	C	214	Software Technology, Inc./Purchase Tabs3 Device Interface Program
Old												
1110.00	Operating Account	3	11/17/2014	11/17/2014	320559	25653	150.00	C	A	O	214	Software Technology, Inc./Purchase Tabs3 Device Interface Program

Total Transaction Count = 30

## Journal Entry Verification List

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.

### Definition

<b>Date</b>	The date the list was printed.
<b>Jrn</b>	Journal Number (1 - 30).
<b>Jrn Entry Date</b>	The date of the journal entry.
<b>Date Entered</b>	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).

**Recon** Reconciled. "O" indicates that the journal entry is outstanding (has not been reconciled). "C" indicates that the journal entry has been cleared on the current reconciliation. "R" indicates that the journal entry has been reconciled to the bank statement.

**Trans #** The Trans # is automatically assigned by GLS. It is used to retrieve journal entries for editing purposes.

**Changed Entries** Any journal entries that are edited will be listed under Changed Entries. For each journal entry that is changed, the journal entry will be shown twice—before changes and after changes. The journal entry under the "New" heading represents the journal entry after the changes. The journal entry under the "Old" heading represents the journal entry before the changes. If the verification list for the original journal entry has not been printed prior to any change, the original journal entry will also print with the new journal entries as well as in the Changed Entries portion of the list. Deleted journal entries are deleted by editing the amount to zero. These "deleted" journal entries will be shown in the Changed Entries section with the New journal entry having an amount of \$0.00.

**Account Checksum** Total of the account numbers (the decimal is not used in the addition). The purpose of this number is to provide a cross-total for batched entries. By manually totaling the account numbers from the journal entries entered and comparing the total to the checksum, you can ensure that all journal entries have been entered and assigned to the proper account.

## Bank Account Balance Report

Date: 11/17/2014		<b>Bank Account Balance</b> Jensen, Martin & Anderson	Page: 1
<b>Account</b>	<b>Description</b>		<b>Balance</b>
1110.00	Operating Account		45,986.61
1120.00	Money Market		21,351.17
1130.00	Payroll		53,795.28
1140.00	Petty Cash		5,315.16
		<b>Total:</b>	126,448.22

The Bank Account Balance Report shows the current 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.

**Description** The description shown is taken from the description in the chart of accounts (not the Bank Name specified in the Bank Information window).

**Balance** The balance shown is the sum of all journal entries to the account regardless of date.

## Deposit Summary

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: Deposits that are entered consecutively with the same check #, date, and receipt type are combined into a single item.)

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

Date: 11/17/2014		<b>GLS Deposit Summary</b> Jensen, Martin & Anderson			Page: 1
Deposit To:	First Bank	Deposit Date:	11/17/2014		
Account Name:	Operating Account	Deposit ID:	20141117		
Account #:	9874-342-22352				
Chk #	Date	Rcpt Type	Reference	Description	Amount
	11/17/2014	Cash	850.00	Payment	627.16
	11/17/2014	Cash	850.01	Payment	167.50
	11/17/2014	Cash	121.01	Payment	269.93
				<b>Total Cash</b>	<u>1,064.59</u>
54617	11/17/2014	Check	102.00	Payment	267.00
167	11/17/2014	Check	200.02	Payment	1,451.00
				<b>Total Checks (2 Items)</b>	<u>1,718.00</u>
	11/17/2014	CC	415.00	Payment	73,792.94
				<b>Total Credit Card</b>	<u>73,792.94</u>
	11/17/2014	Other	815.00	Payment	75.00
				<b>Total Other (1 Item)</b>	<u>75.00</u>
	11/17/2014	Fund	600.00	Payment	34.67
				<b>Total Funds (1 Item)</b>	<u>34.67</u>
	11/17/2014	EFT	415.01	Payment	51,637.62
				<b>Total EFT (1 Item)</b>	<u>51,637.62</u>
				<b>Deposit Total (5 Items)</b>	<u><u>128,322.82</u></u>
<b>Depositor's Signature:</b> _____					

Account #: 1110.00 Operating Account  
Bank Name: First BankStatement Date: 10/26/2014  
Print Type: Cleared**Checks**

Clr	Check #	Date	Reference	Description	Amount	Trans #
Y	25646	10/17/2014		Clean All Janitorial/Monthly Cleaning Ch	-750.00	134
Y	25676	02/14/2014		ABC Office Supplies	-116.60	29
Y	25716	04/25/2014		ABC Office Supplies	-123.10	58
Y	25773	07/11/2014		Lincoln Electric Systems	-86.19	90
Y	25804	09/04/2014		Payroll Service	-65.00	113
Y	25820	09/04/2014		City of Lincoln - Parking	-90.00	111
Y	25823	09/12/2014		Lincoln Electric Systems	-86.54	117
Y	25826	09/19/2014		ABC Office Supplies	-123.58	121
Y	25828	09/26/2014		Equipment Lease	-110.00	122
Y	25830	09/26/2014		Postage	-250.00	125
Y	25832	09/26/2014		Payroll Service	-65.00	124
Y	25833	09/26/2014		401(K) Contributions	-4,868.06	124
Y	25834	09/26/2014		Payroll Taxes	-8,485.49	124
Y	25835	09/26/2014		State Income Tax	-1,703.15	124
Y	25836	09/26/2014		Workers' Comp./SUTA	-707.16	124
Y	25837	09/26/2014		Employee Health Insurance	-7,370.00	124
Y	25840	10/06/2014		D & B Real Estate - Monthly Rent	-7,500.00	130
Y	25843	10/10/2014		Lincoln Electric Company	-86.07	131
Y	25844	10/20/2014		ABC Office Supplies	-186.25	135
					<b>Total Checks:</b>	<b>-32,772.19</b>

**Other Withdrawals**

Y	EFT	10/21/2014		Lincoln Telephone Company	-765.25	138
Y	EFT	10/21/2014		Postage	-250.00	138
					<b>Total Other Withdrawals:</b>	<b>-1,015.25</b>

**Deposits**

Y	CASH	01/04/2014	200.01	Payment	812.50	167
Y	CASH	01/27/2014	200.01	Payment	506.25	168
Y	CASH	03/18/2014	200.01	Payment	4,465.00	169
Y	DEP	09/30/2014	20110927	Deposit #9	54,837.62	9
Y	DEP	10/07/2014	20111004	Deposit #10	3,000.00	10
Y	CASH	10/20/2014	200.01	Payment	275.00	170
					<b>Total Deposits:</b>	<b>63,896.37</b>

**Reconciliation Balances**

This is an example of a Reconciliation Report that was printed using the detail format with only Cleared entries.

Beginning Statement Balance:		59,529.43
(-) Total Cleared Checks	19 Items:	32,772.19
(-) Total Cleared Other Withdrawals	2 Items:	1,015.25
(+) Total Cleared Deposits	6 Items:	63,896.37
Cleared Balance:		89,638.36
Ending Statement Balance:		89,638.36
Difference:		0.00

**Reconciliation Report**

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 above is a detail report whereas the report shown on the following page is a summary report. The Reconciliation Report can be printed for cleared entries, outstanding entries or both. 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.

The entries included on the report will be sorted according to how the entries are sorted in the Reconciliation window. You can change the sort order for the Reconciliation window and the report by clicking the **Settings** button in the Reconciliation window and specifying a different sort in the **Group by** field as shown to the right.

A message will be displayed on the report if the Calculated Beginning Balance and the Statement Beginning Balance do not match.

**Definitions**

<b>Date</b>	The date the report was printed.
<b>Bank Name</b>	This information is stored in the Bank Information window (or Credit Card Information window if reconciling a Credit Card account) accessed by clicking the <b>Bank</b>

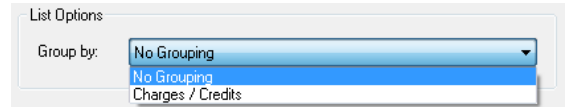
List Options Section for Bank Accounts in the Reconciliation Settings Window

(Definitions are on the following page)



(continued from the previous page)

**Info (or Card Info)** button in the Chart of Accounts.



List Options Section for Credit Cards in the Reconciliation Settings Window

**Statement Date** This date is entered by the user in the Reconciliation Settings window when the Reconciliation is started.

**Clr** Cleared. This column indicates whether the journal entry has been marked as cleared. A "Y" displayed in this column indicates the journal entry has been marked as cleared in the Reconciliation window. No value in this column indicates the journal entry is considered outstanding and has not been marked as cleared in the Reconciliation window. Keep in mind that although journal entries may be marked as "cleared" on the report, they are not marked as "reconciled" until the Reconciliation is finalized.

**Beginning Statement Balance** This figure is entered by the user when the reconciliation is started or by clicking the **Settings** button in the Reconciliation window. It represents the beginning balance from the bank statement.

**Cleared Balance** This figure is system generated. This figure is automatically adjusted every time a journal entry or range of journal entries is marked as cleared (or unmarked). The formula varies depending on the type of account being reconciled and how the journal entries are sorted but the end result will be the same. For example, when reconciling bank accounts, if **No Grouping** or a grouping of **All Withdrawals / All Deposits** is used, the formula is the **Beginning Statement Balance** minus **Total Cleared Withdrawals** plus **Total Cleared Deposits**. If a grouping of **Checks / Other Withdrawals / All Deposits** is used, the formula is the **Beginning Statement Balance** minus **Total Cleared Checks** minus **Other Withdrawals** plus **All Deposits**. When reconciling a credit card account, if **No Grouping** or a grouping of **Charges/Credits** is used, the formula is the **Beginning Statement Balance** minus **Total Cleared Charges** plus **Total Cleared Credits**.

**Ending Statement Balance** This figure is entered by the user when the reconciliation is started or by clicking the **Settings** button in the Reconciliation window. It represents the ending balance from the bank statement.

**Difference** This figure is system generated. This figure is automatically adjusted every time a journal entry or range of journal entries is marked as cleared (or unmarked). The formula is: **Beginning Statement Balance** plus the **Cleared Balance** minus the **Ending Statement Balance**.

**GLS Account Balance as of mm/dd/yyyy** This section at the end of the report is only displayed when the report includes outstanding entries. This figure is adjusted every time a journal entry or range of journal entries is marked as cleared (or unmarked). It represents the GLS account balance after outstanding withdrawals and deposits through the Statement Date are accounted for. The formula used is: **Ending Statement Balance** minus **Outstanding Withdrawals** plus **Outstanding Deposits** (or **Ending Statement Balance** minus **Total Outstanding Charges** plus **Total Outstanding Credits** when reconciling a credit card account.).

Date: 11/17/2014		GLS Reconciliation Report		Page: 1
		Jensen, Martin & Anderson		
Account #:	1110.00 Operating Account	Statement Date:	10/26/2014	
Bank Name:	First Bank	Print Type:	Cleared	
<b>Checks</b>				
<b>Clr</b>	<b>Check #</b>	<b>Date</b>	<b>Amount</b>	
Y	22328	12/27/2013	-3,250.00	
Y	25646	10/17/2014	-750.00	
Y	25676	02/14/2014	-116.60	
Y	25773	07/11/2014	-86.19	
Y	25804	09/04/2014	-65.00	
Y	25820	09/04/2014	-90.00	
Y	25823	09/12/2014	-86.54	
Y	25826	09/19/2014	-123.58	
Y	25828	09/26/2014	-110.00	
Y	25830	09/26/2014	-250.00	
Y	25832	09/26/2014	-65.00	
Y	25833	09/26/2014	-4,868.06	
Y	25834	09/26/2014	-8,485.49	
Y	25836	09/26/2014	-707.16	
Y	25837	09/26/2014	-7,370.00	
Total Checks:			-26,423.62	
<b>Deposits</b>				
Y	DEP	09/30/2014	54,837.62	
Y	DEP	10/07/2014	3,000.00	
Total Deposits:			57,837.62	
<b>Reconciliation Balances</b>				
Beginning Statement Balance:			59,529.43	
(-) Total Cleared Checks		15 Items:	26,423.62	
(-) Total Cleared Other Withdrawals		0 Items:	0.00	
(+) Total Cleared Deposits		2 Items:	57,837.62	
Cleared Balance:			90,943.43	
Ending Statement Balance:			90,943.43	
Difference:			0.00	

This is an example of a Reconciliation Report that was printed using the summary format with only Cleared entries.

From 10/17/2014 Thru 10/27/2014  
Department: 0 to 99

Trans #	Account #	Date	Src	Reference	Check #	DP	JR	Debit	Credit	Description
134	8200.00	10/17/2014	A		25646	0	3	750.00		Clean All Janitorial/Monthly Cleaning Ch
134	1110.00	10/17/2014	A		25646	0	3		750.00	Clean All Janitorial/Monthly Cleaning Ch
135	1110.00	10/20/2014	M		25844	0	3		186.25	ABC Office Supplies
135	8040.00	10/20/2014	M		25844	0	3	186.25		ABC Office Supplies
138	1110.00	10/21/2014	M		25845	0	3		95.00	Eastern Nebraska Cable Company
138	8100.00	10/21/2014	M		25845	0	3	95.00		Eastern Nebraska Cable Company
138	1110.00	10/21/2014	M		25846	0	3		765.25	Lincoln Telephone Company
138	8090.00	10/21/2014	M		25846	0	3	765.25		Lincoln Telephone Company
142	1110.00	10/27/2014	M		25848	0	3		1,000.00	Payment on Bank Loan
142	8170.00	10/27/2014	M		25848	0	3	640.98		Interest Expense on Bank Loan
142	2510.00	10/27/2014	M		25848	0	3	359.02		Principal Payment
138	8120.00	10/21/2014	M		25842	0	3	250.00		Postage
138	1110.00	10/21/2014	M		25842	0	3		250.00	Postage
143	1110.00	10/27/2014	M		25849	0	4		65.00	Payroll Service
143	8150.00	10/27/2014	M		25849	0	4	65.00		Payroll Service
143	1130.00	10/27/2014	M		25850	0	4	32,026.96		Payroll Deposit
143	1110.00	10/27/2014	M		25850	0	4		32,026.96	Payroll Deposit
143	5100.00	10/27/2014	M			0	4	21,000.00		Partner Payroll - October
143	5110.00	10/27/2014	M			0	4	8,600.00		Associate Payroll - October
143	5120.00	10/27/2014	M			0	4	7,000.00		Legal Assistant Payroll - October
143	5130.00	10/27/2014	M			0	4	3,500.00		Legal Secretary Payroll - October
143	5140.00	10/27/2014	M			0	4	1,300.00		File Clerk Payroll - October
143	5150.00	10/27/2014	M			0	4	1,200.00		Other Staff Payroll - October
143	2110.00	10/27/2014	M			0	4	4,429.97		Federal Income Tax Withheld
143	2120.00	10/27/2014	M			0	4	1,703.15		State Income Tax Withheld
143	2130.00	10/27/2014	M			0	4	325.89		Employee FICA Withheld
143	2210.00	10/27/2014	M			0	4	2,434.03		401(K) Contributions Withheld
143	2220.00	10/27/2014	M			0	4	1,680.00		Employee Insurance Withheld
143	1130.00	10/27/2014	M			0	4	32,026.96		Payroll - October
143	2140.00	10/27/2014	M			0	4	325.89		Employer FICA Payable
143	2150.00	10/27/2014	M			0	4	3,403.74		FUTA Payable
143	2160.00	10/27/2014	M			0	4	553.80		SUTA Payable
143	5310.00	10/27/2014	M			0	4	553.80		SUTA Expense
143	5320.00	10/27/2014	M			0	4	3,403.74		FUTA Expense
143	5330.00	10/27/2014	M			0	4	325.89		FICA Expense
143	2210.00	10/27/2014	M		25851	0	4	2,434.03		401(K) Contributions Payable
143	5350.00	10/27/2014	M		25851	0	4	2,434.03		401(K) Contributions Match
143	1110.00	10/27/2014	M		25851	0	4	4,868.06		401(K) Contributions
143	2110.00	10/27/2014	M		25852	0	4	4,429.97		Federal Income Tax Withheld
143	2130.00	10/27/2014	M		25852	0	4	325.89		Employee FICA Withheld
143	2140.00	10/27/2014	M		25852	0	4	325.89		Employer FICA Payable
143	2150.00	10/27/2014	M		25852	0	4	3,403.74		FUTA Payable
143	1110.00	10/27/2014	M		25852	0	4	8,485.49		Payroll Taxes
143	2120.00	10/27/2014	M			0	4	1,703.15		State Income Tax Withheld
143	1110.00	10/27/2014	M		25853	0	4	1,703.15		State Income Tax
143	2160.00	10/27/2014	M			0	4	553.80		SUTA Payable
143	5390.00	10/27/2014	M			0	4	153.36		Workers' Comp. Expense
143	1110.00	10/27/2014	M		25854	0	4	707.16		Workers' Comp./SUTA
143	2220.00	10/27/2014	M			0	4	1,680.00		Employee Insurance Payable
143	5360.00	10/27/2014	M			0	4	5,690.00		Health Insurance Premiums
143	1110.00	10/27/2014	M		25855	0	4	7,370.00		Employee Health Insurance
144	1110.00	10/27/2014	M			0	2	3,000.00		Rent Received - Sublease
144	4900.00	10/27/2014	M			0	2	3,000.00		Rent Received - Sublease
144	8010.00	10/27/2014	M			0	3	7,500.00		D & B Real Estate - Monthly Rent
144	1110.00	10/27/2014	M		25856	0	3	7,500.00		D & B Real Estate - Monthly Rent
144	8030.00	10/27/2014	M			0	3	90.00		City of Lincoln - Parking
144	1110.00	10/27/2014	M		25857	0	3	90.00		City of Lincoln - Parking
170	1110.00	10/20/2014	B	200.01		0	2	275.00		Payment
170	2270.00	10/20/2014	B	200.01		0	2	275.00		Payment
182	1110.00	10/20/2014	B	415.00		0	2	65,011.69		Payment
182	2270.00	10/20/2014	B	415.00		0	2		65,011.69	Payment
Total								181,032.44	181,032.44	

## Journal Report

Journals can be printed at any time for selected ranges of dates, check numbers, departments and in a variety of sort orders. This page and the following page show only two of the many different ways that journals can be printed. The Journal Report above was printed in Entry order. The journal on the following page was printed using a primary order of Date and a secondary order of Reference. Notice that the Description prints on the same line as the journal entry when the report is printed in Entry order.

The program tabs for this report include the **Account** tab, the **Journal** tab, and the **Options** tab. The **Options** tab includes parameters that enable you to select a journal entry source and sort the report in Entry order. If you elect to not print the journal in Entry order, you can select separate primary and secondary sort orders from the following: reference, date, account number or check number. The message "Debits and Credits Do Not Balance" will be printed if the debits and credits are not equal.

## Definitions

<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), 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>Check #</b>	An asterisk following the check number indicates the check has been reconciled.

(continued on the following page)

**From 10/01/2014 Thru 10/31/2014**  
**Department: 0 to 99**  
**Journal #: 2 Receipts**

Trans #	Account #	Date	Src	Reference	Check #	DP	Debit	Credit	Date		Ref	
									Debit	Credit	Debit	Credit
144	1110.00	10/27/2014	M			0	3,000.00					
		Rent Received - Sublease										
144	4900.00	10/27/2014	M			0		3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
		Rent Received - Sublease										
162	1110.00	10/16/2014	B	101.00		* 0	723.40					
		Payment										
162	2270.00	10/16/2014	B	101.00		* 0		723.40				
		Payment										
186	1110.00	10/16/2014	B	101.00		* 0	-723.40					
		Payment										
186	2270.00	10/16/2014	B	101.00		* 0		-723.40	0.00	0.00		
		Payment										
163	1110.00	10/31/2014	B	101.00	3245*	0	1,382.35					
		Payment										
163	2270.00	10/31/2014	B	101.00	3245*	0		1,382.35				
		Payment										
187	1110.00	10/31/2014	B	101.00	3245*	0	-1,382.35					
		Payment										
187	2270.00	10/31/2014	B	101.00	3245*	0		-1,382.35	0.00	0.00	0.00	0.00
		Payment										
166	1110.00	10/31/2014	B	121.01		0	269.93					
		Payment										
166	2270.00	10/31/2014	B	121.01		0		269.93				
		Payment										
210	2270.00	10/31/2014	B	121.01		0	269.93					
		Payment										
210	4100.01	10/31/2014	B	121.01		1		37.19				
		Payment										
210	4100.02	10/31/2014	B	121.01		2		4.93				
		Payment										
210	4100.03	10/31/2014	B	121.01		3		60.78				
		Payment										
210	4400.00	10/31/2014	B	121.01		0		132.03				
		Payment										
210	1210.00	10/31/2014	B	121.01		0	35.00	539.86	539.86	539.86	539.86	539.86
		Payment										
170	1110.00	10/20/2014	B	200.01		0	275.00					
		Payment										
170	2270.00	10/20/2014	B	200.01		0		275.00	275.00	275.00		
		Payment										
211	2270.00	10/31/2014	B	200.01		0	275.00					
		Payment										
211	4100.01	10/31/2014	B	200.01		1		166.96				
		Payment										
211	4100.02	10/31/2014	B	200.01		2		45.08				
		Payment										
211	4100.03	10/31/2014	B	200.01		3		47.70				
		Payment										
211	4100.08	10/31/2014	B	200.01		8		15.26	275.00	275.00	550.00	550.00
		Payment										
182	1110.00	10/20/2014	B	415.00		0	65,011.69					
		Payment										
182	2270.00	10/20/2014	B	415.00		0		65,011.69	65,011.69	65,011.69		
		Payment										
212	2270.00	10/31/2014	B	415.00		0	65,011.69					
		Payment										
212	4100.01	10/31/2014	B	415.00		1		14,834.22				
		Payment										
212	4100.02	10/31/2014	B	415.00		2		19,866.99				
		Payment										
212	4100.03	10/31/2014	B	415.00		3		5,203.56				
		Payment										
212	4100.04	10/31/2014	B	415.00		4		8,434.38				
		Payment										
212	4100.05	10/31/2014	B	415.00		5		2,408.38				
		Payment										
212	4100.06	10/31/2014	B	415.00		6		625.89				
		Payment										
212	4100.07	10/31/2014	B	415.00		7		4,246.55				
		Payment										
212	4100.08	10/31/2014	B	415.00		8		3,201.73				
		Payment										
212	4100.09	10/31/2014	B	415.00		9		1,564.72				
		Payment										
212	4100.10	10/31/2014	B	415.00		10		3,543.09				
		Payment										
212	4400.00	10/31/2014	B	415.00		0		554.25				
		Payment										
212	4800.00	10/31/2014	B	415.00		0		527.93	65,011.69	65,011.69	130,023.38	130,023.38
		Payment										
		Total					134,113.24	134,113.24				

(continued from the previous page)

**DP** Department. The Department allows the assigning of profit centers thus allowing separate financial statements to be printed for individual departments if desired. Journal entries for department "0" are not included unless "0" is included in the department range selected.

**JR** Journal Number (1-30). This column heading prints only if you are printing journals in entry order.

**Note:** The column headings for the last two sets of Debit and Credit columns will vary depending on the primary and secondary sort orders selected.

## Criteria Page

Date: 11/17/2014	<b>Journal</b> Jensen, Martin & Anderson		Page: 1
System Date: 11/17/2014	Time: 02:14 PM	User ID: CHERYL	
Account Number Selection Criteria:			
Account Number:	0.00	Thru:	999999.99
Include Accrual Accounts:	No		
Department Selection Criteria:			
Department:	0	Thru:	99
Sort in Department Order:	No		
Journal Report Options:			
Journal Date:	10/01/2014	Thru:	10/31/2014
Check Number:	0	Thru:	999999999
Journal Number:	1	Thru:	30
Journal Entry Source:	Everything		
Sort By Entry Order:	No		
Primary Sort order:	Reference		
Secondary Sort order:	Date		
Record Status:	<input type="checkbox"/> Reconciled <input type="checkbox"/> Outstanding <input checked="" type="checkbox"/> Both		

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

The General Ledger Report shows detailed activity for each account. The program tabs for this report include the Account tab, the **Options** tab, and the **Format** tab.

The **Options** tab includes parameters that enable you to select the year to print, 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. The **Format** tab includes fields that can optionally be included on the report, such as Department, Transaction #, Journal #, Reference, Check #, Source and Net Change, as well as specify whether the report will print in portrait or landscape. You can optionally select to include a running balance and have each account start on a new page. The message "Debits and Credits

Do Not Balance" will be printed if the debits and credits on the General Ledger are not equal and you have included all accounts. The order in which the journal entries are sorted is: Account #, Date, Check #. If a Check # is not used, then the entries are sorted by Account #, Date and Reference.

## Definitions

<b>DP</b>	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.
<b>Trans #</b>	Transaction #. Optional column. The Transaction # is used for identifying the journal entry for editing purposes.
<b>JR</b>	Journal Number (01 - 30). Optional column.
<b>Reference</b>	12-character user defined field. Optional column.
<b>Check #</b>	An asterisk following the check number indicates the check has been reconciled (not shown on the sample report). Optional column.
<b>Src</b>	Source. Optional column. 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).
<b>Balance Forward</b>	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 Month for YTD Figures" through the month prior to the "Beginning Calendar Month" selected. Changing the month selected for "Beginning Month for YTD Figures" will affect beginning balance figures for the income statement accounts.
<b>Period Totals</b>	Total debits and total credits for activity on the account for the period selected. These figures do <i>not</i> include the Balance Forward amount.
<b>Net Change</b>	Total debits minus total credits. Optional column.

(continued on the following page)

From 11/01/2014 Thru 11/30/2014  
Department: 0 to 99

Account #	Description	Trans #	Date	Debit	Credit	Balance
<b>1110.00</b>	<b>Operating Account</b>		Balance Forward			81,556.23
	Postage	148	11/11/2014		250.00	81,306.23
	Lincoln Electric Systems	148	11/11/2014		125.89	81,180.34
	Payment	183	11/11/2014	20,000.00		101,180.34
	Payment	184	11/11/2014	125.00		101,305.34
	Equipment Lease	151	11/13/2014		600.00	100,705.34
	Lincoln Water & Waste	152	11/14/2014		150.00	100,555.34
	Payment	171	11/17/2014	1,451.00		102,006.34
	Business Cards - KIM, JIM, JAN	153	11/18/2014		270.00	101,736.34
	Eastern Nebraska Cable Company	154	11/21/2014		95.00	101,641.34
	Lincoln Telephone Company	154	11/21/2014		756.55	100,884.79
	ABC Office Supplies	154	11/21/2014		152.36	100,732.43
	Payment on Bank Loan	156	11/26/2014		1,000.00	99,732.43
	Payroll Service	157	11/26/2014		65.00	99,667.43
	Payroll Deposit	157	11/26/2014		32,026.96	67,640.47
	401(K) Contributions	157	11/26/2014		4,868.06	62,772.41
	Payroll Taxes	157	11/26/2014		8,485.49	54,286.92
	State Income Tax	157	11/26/2014		1,703.15	52,583.77
	Workers' Comp./SUTA	157	11/26/2014		707.16	51,876.61
	Employee Health Insurance	157	11/26/2014		7,370.00	44,506.61
	Equipment Lease	155	11/28/2014		110.00	44,396.61
	Period Totals			21,576.00	58,735.62	44,396.61
<b>1130.00</b>	<b>Payroll</b>		Balance Forward			10,000.00
	Paycheck Jimmy Praum	147	11/11/2014		1,647.00	8,353.00
	Payroll Deposit	157	11/26/2014	32,026.96		40,379.96
	Payroll - November	157	11/26/2014		32,026.96	8,353.00
	Period Totals			32,026.96	33,673.96	8,353.00
<b>2110.00</b>	<b>Federal Income Tax Withheld</b>		Balance Forward			1,360.00
	Paycheck Jimmy Praum	147	11/11/2014		120.00	1,480.00
	Federal Income Tax Withheld	157	11/26/2014		4,429.97	5,909.97
	Federal Income Tax Withheld	157	11/26/2014	4,429.97		1,480.00
	Period Totals			4,429.97	4,549.97	1,480.00
<b>2120.00</b>	<b>State Income Tax Withheld</b>		Balance Forward			440.00
	Paycheck Jimmy Praum	147	11/11/2014		80.00	520.00
	State Income Tax Withheld	157	11/26/2014		1,703.15	2,223.15
	State Income Tax Withheld	157	11/26/2014	1,703.15		520.00
	Period Totals			1,703.15	1,783.15	520.00
<b>2130.00</b>	<b>Employee FICA Withheld</b>		Balance Forward			612.00
	Paycheck Jimmy Praum	147	11/11/2014		153.00	765.00
	Employee FICA Withheld	157	11/26/2014		325.89	1,090.89
	Employee FICA Withheld	157	11/26/2014	325.89		765.00
	Period Totals			325.89	478.89	765.00
<b>2140.00</b>	<b>Employer FICA Payable</b>		Balance Forward			612.00
	Paycheck Jimmy Praum	147	11/11/2014		153.00	765.00
	Employer FICA Payable	157	11/26/2014		325.89	1,090.89
	Employer FICA Payable	157	11/26/2014	325.89		765.00
	Period Totals			325.89	478.89	765.00
<b>2150.00</b>	<b>FUTA Payable</b>		Balance Forward			64.00
	Paycheck Jimmy Praum	147	11/11/2014		16.00	80.00
	FUTA Payable	157	11/26/2014		3,403.74	3,483.74
	FUTA Payable	157	11/26/2014	3,403.74		80.00
	Period Totals			3,403.74	3,419.74	80.00
<b>2160.00</b>	<b>SUTA Payable</b>		Balance Forward			40.00
	Paycheck Jimmy Praum	147	11/11/2014		10.00	50.00
	SUTA Payable	157	11/26/2014		553.80	603.80
	SUTA Payable	157	11/26/2014	553.80		50.00
	Period Totals			553.80	563.80	50.00
<b>2210.00</b>	<b>401(K) Contributions Payable</b>		Balance Forward			0.00
	401(K) Contributions Withheld	157	11/26/2014		2,434.03	2,434.03
	401(K) Contributions Payable	157	11/26/2014	2,434.03		0.00
	Period Totals			2,434.03	2,434.03	0.00

(continued from the previous page)

**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 General Ledger Report or Trial Balance for the month of November 2013, to get the Balance Forward, General Ledger calculates the current balance of all asset accounts as of October 31, 2013 and then deducts the current balance of all liability accounts as of October 31, 2013. 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 2013 example, General Ledger calculates the current balance of all asset accounts as of November 30, 2013 and then deducts the current balance of all liability accounts as of November 30, 2013. This figure represents the Ending Balance as of November 30, 2013.

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. 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 (Version 17).

Date: 11/17/2014		<b>General Ledger Report</b>			Page: 2	
From 11/01/2014 Thru 11/30/2014		Jensen, Martin & Anderson				
Department: 0 to 99						
Account #	Description	Trans #	Date	Debit	Credit	Balance
<b>2220.00</b>	<b>Employee Insurance Payable</b>		Balance Forward			0.00
	Employee Insurance Withheld	157	11/26/2014		1,680.00	1,680.00
	Employee Insurance Payable	157	11/26/2014	1,680.00		0.00
	Period Totals			1,680.00	1,680.00	0.00
<b>2270.00</b>	<b>Unapplied Payments</b>		Balance Forward			0.00
	Payment	183	11/11/2014		20,000.00	20,000.00
	Payment	184	11/11/2014		125.00	20,125.00
	Payment	171	11/17/2014		1,451.00	21,576.00
	Period Totals			0.00	21,576.00	21,576.00
<b>2510.00</b>	<b>Bank Loan Payable</b>		Balance Forward			7,674.33
	Principal Payment	156	11/26/2014	387.74		7,286.59
	Period Totals			387.74	0.00	7,286.59
<b>3310.00</b>	<b>Current Year Retained Earnings</b>		Balance Forward			-18,162.33
	Automatic Posting of Gain (Loss)					-60,526.88
	Period Totals			0.00	-60,526.88	-78,689.21
<b>5100.00</b>	<b>Partner Salaries</b>		Balance Forward			210,000.00
	Partner Payroll - November	157	11/26/2014	21,000.00		231,000.00
	Period Totals			21,000.00	0.00	231,000.00
<b>5110.00</b>	<b>Associate Salaries</b>		Balance Forward			86,000.00
	Associate Payroll - November	157	11/26/2014	8,600.00		94,600.00
	Period Totals			8,600.00	0.00	94,600.00
<b>5120.00</b>	<b>Legal Assistant Salaries</b>		Balance Forward			70,000.00
	Legal Assistant Payroll - November	157	11/26/2014	7,000.00		77,000.00
	Period Totals			7,000.00	0.00	77,000.00
<b>5130.00</b>	<b>Legal Secretary Salaries</b>		Balance Forward			35,000.00
	Legal Secretary Payroll - November	157	11/26/2014	3,500.00		38,500.00
	Period Totals			3,500.00	0.00	38,500.00
<b>5140.00</b>	<b>File Clerk Salaries</b>		Balance Forward			13,000.00
	File Clerk Payroll - November	157	11/26/2014	1,300.00		14,300.00
	Period Totals			1,300.00	0.00	14,300.00
<b>5150.00</b>	<b>Other Staff Salaries</b>		Balance Forward			12,000.00
	Paycheck Jimmy Praum	147	11/11/2014	2,000.00		14,000.00
	Other Staff Payroll - November	157	11/26/2014	1,200.00		15,200.00
	Period Totals			3,200.00	0.00	15,200.00
<b>5310.00</b>	<b>Employer SUTA</b>		Balance Forward			5,538.00
	SUTA Expense	157	11/26/2014	553.80		6,091.80
	Period Totals			553.80	0.00	6,091.80
<b>5320.00</b>	<b>Employer FUTA</b>		Balance Forward			34,037.40
	FUTA Expense	157	11/26/2014	3,403.74		37,441.14
	Period Totals			3,403.74	0.00	37,441.14
<b>5330.00</b>	<b>Employer FICA</b>		Balance Forward			3,258.90
	Paycheck Jimmy Praum	147	11/11/2014	153.00		3,411.90
	FICA Expense	157	11/26/2014	325.89		3,737.79
	Period Totals			478.89	0.00	3,737.79
<b>5340.00</b>	<b>Additional Payroll Taxes</b>		Balance Forward			0.00
	Paycheck Jimmy Praum	147	11/11/2014	26.00		26.00
	Period Totals			26.00	0.00	26.00
<b>5350.00</b>	<b>401(K) Match</b>		Balance Forward			24,340.30
	401(K) Contributions Match	157	11/26/2014	2,434.03		26,774.33
	Period Totals			2,434.03	0.00	26,774.33
<b>5360.00</b>	<b>Health Insurance Premiums</b>		Balance Forward			56,900.00
	Health Insurance Premiums	157	11/26/2014	5,690.00		62,590.00
	Period Totals			5,690.00	0.00	62,590.00

Date: 11/17/2014

**General Ledger Report**  
Jensen, Martin & Anderson

Page: 3

From 11/01/2014 Thru 11/30/2014  
Department: 0 to 99

Account #	Description	Trans #	Date	Debit	Credit	Balance
<b>5390.00</b>	<b>Workers Comp Insurance</b>					
	Workers' Comp. Expense	157	11/26/2014	153.36		1,533.60
						1,686.96
	Period Totals			153.36	0.00	1,686.96
<b>7050.00</b>	<b>Publicity (Ads, Brochures)</b>					
	Business Cards - KIM, JIM, JAN	153	11/18/2014	270.00		720.00
						990.00
	Period Totals			270.00	0.00	990.00
<b>8020.00</b>	<b>Utilities</b>					
	Lincoln Electric Systems	148	11/11/2014	125.89		1,777.10
	Lincoln Water & Waste	152	11/14/2014	150.00		1,902.99
						2,052.99
	Period Totals			275.89	0.00	2,052.99
<b>8040.00</b>	<b>Office Supplies</b>					
	ABC Office Supplies	154	11/21/2014	152.36		1,312.78
						1,465.14
	Period Totals			152.36	0.00	1,465.14
<b>8060.00</b>	<b>Office Equipment Lease</b>					
	Equipment Lease	151	11/13/2014	600.00		3,500.00
	Equipment Lease	155	11/28/2014	110.00		4,100.00
						4,210.00
	Period Totals			710.00	0.00	4,210.00
<b>8090.00</b>	<b>Telephone</b>					
	Lincoln Telephone Company	154	11/21/2014	756.55		7,390.09
						8,146.64
	Period Totals			756.55	0.00	8,146.64
<b>8100.00</b>	<b>Internet/Online Charges</b>					
	Eastern Nebraska Cable Company	154	11/21/2014	95.00		950.00
						1,045.00
	Period Totals			95.00	0.00	1,045.00
<b>8120.00</b>	<b>Postage</b>					
	Postage	148	11/11/2014	250.00		3,500.00
						3,750.00
	Period Totals			250.00	0.00	3,750.00
<b>8150.00</b>	<b>Payroll Services</b>					
	Payroll Service	157	11/26/2014	65.00		650.00
						715.00
	Period Totals			65.00	0.00	715.00
<b>8170.00</b>	<b>Interest Expense</b>					
	Interest Expense on Bank Loan	156	11/26/2014	612.26		7,419.33
						8,031.59
	Period Totals			612.26	0.00	8,031.59

**Total Debits and Credits:** 129,374.05 129,374.05

**Gain (Loss) Posted to 3310.00 Current Year Retained Earnings:** -60,526.88

Date: 11/17/2014

**General Ledger Report**  
Jensen, Martin & Anderson

Page: 1

From 11/01/2014 Thru 11/30/2014  
Department: 0 to 99

Account #	DP	Description	Trans #	JR	Date	Reference	Check #	Src	Debit	Credit	Net Change	Balance
<b>1130.00</b>	<b>0</b>	<b>Payroll</b>										
		Paycheck Jimmy Praum	147	4	11/11/2014	Payroll	23328	M		1,647.00		10,000.00
		Payroll Deposit	157	4	11/26/2014			M	32,026.96			8,353.00
		Payroll - November	157	4	11/26/2014			M		32,026.96		40,379.96
		Period Totals							32,026.96	33,673.96	-1,647.00	8,353.00

**Trial Balance**  
Jensen, Martin & Anderson

Department: 0 to 99

Account #	Dept	Description	Beginning Balance 11/01/2014		Activity		Ending Balance 11/30/2014	
			Debit	Credit	Debit	Credit	Debit	Credit
1110.00	00	Operating Account	81,556.23		75,576.00	58,735.62	98,396.61	
1130.00	00	Payroll	10,000.00		32,026.96	33,673.96	8,353.00	
1210.00	00	Client Cost Advances	2,001.00		0.00	51.50	1,949.50	
2110.00	00	Federal Income Tax Withheld		1,360.00	4,429.97	4,549.97		1,480.00
2120.00	00	State Income Tax Withheld		440.00	1,703.15	1,783.15		520.00
2130.00	00	Employee FICA Withheld		612.00	325.89	478.89		765.00
2140.00	00	Employer FICA Payable		612.00	325.89	478.89		765.00
2150.00	00	FUTA Payable		64.00	3,403.74	3,419.74		80.00
2160.00	00	SUTA Payable		40.00	553.80	563.80		50.00
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
2270.00	00	Unapplied Payments		0.00	0.00	21,576.00		21,576.00
2510.00	00	Bank Loan Payable		7,674.33	387.74	0.00		7,286.59
3310.00	00	Current Year Retained Earnings		-18,162.33	0.00	-6,578.38		-24,740.71
4100.01	01	Fee Income - MLJ		132,648.89	0.00	13,209.96		145,858.85
4100.02	02	Fee Income - PAM		116,022.25	0.00	12,338.16		128,360.41
4100.03	03	Fee Income - RPA		67,668.48	0.00	4,583.38		72,251.86
4100.04	04	Fee Income - ROB		86,496.80	0.00	11,008.23		97,505.03
4100.05	05	Fee Income - KIM		30,408.38	0.00	1,529.12		31,937.50
4100.06	06	Fee Income - DHB		15,627.89	0.00	1,013.60		16,641.49
4100.07	07	Fee Income - CB		22,453.94	0.00	2,694.86		25,148.80
4100.08	08	Fee Income - JAN		17,845.16	0.00	2,704.08		20,549.24
4100.09	09	Fee Income - JIM		9,614.72	0.00	2,449.00		12,063.72
4100.10	10	Fee Income - JPP		27,743.09	0.00	2,286.91		30,030.00
4400.00	00	Expense Income		880.84	0.00	108.94		989.78
4800.00	00	Finance Charge Income		3,122.21	0.00	22.26		3,144.47
5100.00	00	Partner Salaries	210,000.00		21,000.00	0.00	231,000.00	
5110.00	00	Associate Salaries	86,000.00		8,600.00	0.00	94,600.00	
5120.00	00	Legal Assistant Salaries	70,000.00		7,000.00	0.00	77,000.00	
5130.00	00	Legal Secretary Salaries	35,000.00		3,500.00	0.00	38,500.00	
5140.00	00	File Clerk Salaries	13,000.00		1,300.00	0.00	14,300.00	
5150.00	00	Other Staff Salaries	12,000.00		3,200.00	0.00	15,200.00	
5310.00	00	Employer SUTA	5,538.00		553.80	0.00	6,091.80	
5320.00	00	Employer FUTA	34,037.40		3,403.74	0.00	37,441.14	
5330.00	00	Employer FICA	3,258.90		478.89	0.00	3,737.79	
5340.00	00	Additional Payroll Taxes	0.00		26.00	0.00	26.00	
5350.00	00	401(K) Match	24,340.30		2,434.03	0.00	26,774.33	
5360.00	00	Health Insurance Premiums	56,900.00		5,690.00	0.00	62,590.00	
5390.00	00	Workers Comp Insurance	1,533.60		153.36	0.00	1,686.96	
<b>Total Debits and Credits:</b>					<b>180,186.99</b>	<b>183,374.05</b>		

## Trial Balance

The Trial Balance shows summary activity for each account. The program tabs for this report include the **Account** tab (page 4) as well as the **Options** tab. The **Options** tab includes parameters that enable you to select the year to print, beginning and ending calendar month, ending day and beginning month for year-to-date figures as well as whether to include "no activity" accounts 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 on the report.

## Definitions

<b>Account #</b>	GLS Account Number. An asterisk (*) left of the Account Number in this column indicates a discrepancy exists between the calculated Ending Balance (i.e., Beginning Balance plus Activity) and the balance from the Chart of Accounts.
<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 the income statement accounts is the total of the months from the "Beginning Month for YTD Figures" through the month prior to the "Beginning Calendar Month" selected. Changing the month selected for "Beginning Month for YTD Figures" 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 19.



# 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 some of the options available in GLS.

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 later in this section.

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 can be excluded. The **Report Options** tab in **Account Setup** allows you to define whether an account will be printed on a detail and/or summary report. This gives you flexibility in selecting which accounts

you want to print or not print on the detail and summary financial statements. You can also define the number of blank lines after total accounts and before heading accounts, the type of underscore desired (if any at all), and where the page breaks occur.

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

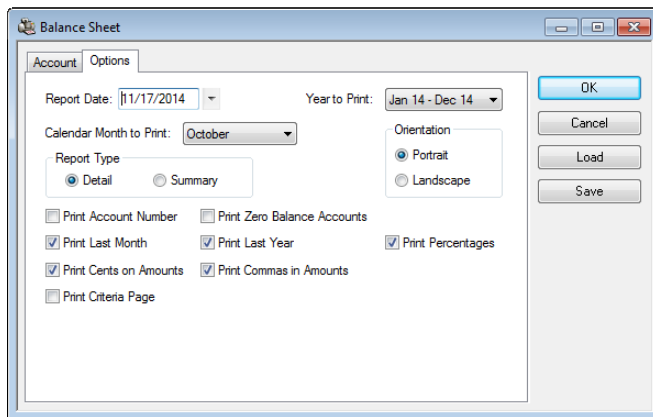
The Balance Sheet can include current balance, last month's balance, last year's balance, and the amount of change along with percentages.

The Income Statement can include month-to-date figures, quarter-to-date figures, year-to-date figures, and can also include budget figures, budget variance, annual budget figures, percentages, and last year comparison figures.

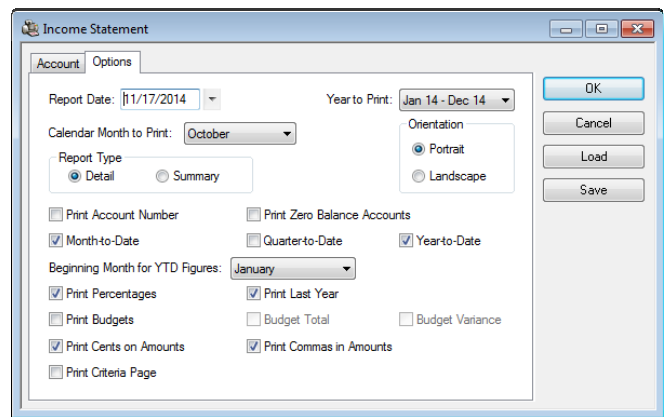
All financial statements can be printed in portrait or landscape orientation, displayed on the screen, or saved to a file. Saving the report to a file enables you to edit the file with a word processing program before

printing it or possibly use it with another software program.

**Rounding Note:** If you configure a report not to print cents, individual amounts may not add up to the total on the report because of rounding. For example, 1.50 + 1.50 equals 3.00. However, if you elect to not print cents, GLS will print 2 + 2 = 3. When calculating a total, GLS adds the entire amount including cents and then rounds the total.



Options Tab for the Balance Sheet



Options Tab for the Income Statement

Date: 11/17/2014		Detail Balance Sheet		Page: 1	
Reporting Period: Oct 14		Jensen, Martin & Anderson			
Department: 1 To 99					
Description	Current Balance	Balance	Last Month \$ Change %	Balance	Last Year \$ Change %
Assets					
Current Assets					
Cash					
Operating Account	81,556.23	85,235.18	-3,678.95 -4	65,120.25	16,435.98 25
Payroll	10,000.00	10,000.00	0.00 0	0.00	10,000.00 0
Total Cash	91,556.23	95,235.18	-3,678.95 -4	65,120.25	26,435.98 41
Client/Employee Advances					
Client Cost Advances	2,001.00	1,961.00	40.00 2	0.00	2,001.00 0
Total Client/Employee Advances	2,001.00	1,961.00	40.00 2	0.00	2,001.00 0
Total Current Assets	93,557.23	97,196.18	-3,638.95 -4	65,120.25	28,436.98 44
Fixed Assets					
Furniture & Fixtures					
Furniture & Fixtures	12,000.00	12,000.00	0.00 0	0.00	12,000.00 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	0.00	10,902.27 0
Equipment					
Equipment	7,000.00	7,000.00	0.00 0	0.00	7,000.00 0
Net Value	7,000.00	7,000.00	0.00 0	0.00	7,000.00 0
Computers					
Computers	4,725.00	4,725.00	0.00 0	0.00	4,725.00 0
Net Value	4,725.00	4,725.00	0.00 0	0.00	4,725.00 0
Net Value					
Net Value	0.00	0.00	0.00 0	0.00	0.00 0
Net Value	0.00	0.00	0.00 0	0.00	0.00 0
Total Fixed Assets	22,627.27	22,749.24	-121.97 -1	0.00	22,627.27 0
Other Assets					
Lease Deposits	2,000.00	2,000.00	0.00 0	0.00	2,000.00 0
Total Other Assets	2,000.00	2,000.00	0.00 0	0.00	2,000.00 0
Total Assets	118,184.50	121,945.42	-3,760.92 -3	65,120.25	53,064.25 81
Liabilities & Equity					
Current Liabilities					
Payroll Tax Liability					
Federal Income Tax Withheld	1,360.00	1,360.00	0.00 0	0.00	1,360.00 0
State Income Tax Withheld	440.00	440.00	0.00 0	0.00	440.00 0
Employee FICA Withheld	612.00	612.00	0.00 0	0.00	612.00 0
Employer FICA Payable	612.00	612.00	0.00 0	0.00	612.00 0
FUTA Payable	64.00	64.00	0.00 0	0.00	64.00 0
SUTA Payable	40.00	40.00	0.00 0	0.00	40.00 0
Total Payroll Tax Liability	3,128.00	3,128.00	0.00 0	0.00	3,128.00 0
Other Liabilities					
Unapplied Payments	0.00	0.00	0.00 0	41,790.25	-41,790.25 -99
Total Other Liabilities	0.00	0.00	0.00 0	41,790.25	-41,790.25 -99
Total Current Liabilities	3,128.00	3,128.00	0.00 0	41,790.25	-38,662.25 -93
Long Term Liabilities					
Bank Loan Payable	7,674.33	8,033.35	-359.02 -4	0.00	7,674.33 0
Line of Credit Payable	3,525.00	3,525.00	0.00 0	0.00	3,525.00 0
Total Long Term Liabilities	11,199.33	11,558.35	-359.02 -3	0.00	11,199.33 0
Total Liabilities	14,327.33	14,686.35	-359.02 -2	41,790.25	-27,462.92 -66

Date: 11/17/2014		Detail Balance Sheet		Page: 1	
Reporting Period: Oct 14		Jensen, Martin & Anderson			
Department: 1 To 99					
Description	Current Balance	Balance	Last Month \$ Change %	Balance	Last Year \$ Change %
Assets					
Current Assets					
Cash					
Operating Account	81,556.23	85,235.18	-3,678.95 -4	65,120.25	16,435.98 25
Payroll	10,000.00	10,000.00	0.00 0	0.00	10,000.00 0
Total Cash	91,556.23	95,235.18	-3,678.95 -4	65,120.25	26,435.98 41
Client/Employee Advances					
Client Cost Advances	2,001.00	1,961.00	40.00 2	0.00	2,001.00 0
Total Client/Employee Advances	2,001.00	1,961.00	40.00 2	0.00	2,001.00 0
Total Current Assets	93,557.23	97,196.18	-3,638.95 -4	65,120.25	28,436.98 44
Fixed Assets					
Furniture & Fixtures					
Furniture & Fixtures	12,000.00	12,000.00	0.00 0	0.00	12,000.00 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	0.00	10,902.27 0
Equipment					
Equipment	7,000.00	7,000.00	0.00 0	0.00	7,000.00 0
Net Value	7,000.00	7,000.00	0.00 0	0.00	7,000.00 0
Computers					
Computers	4,725.00	4,725.00	0.00 0	0.00	4,725.00 0
Net Value	4,725.00	4,725.00	0.00 0	0.00	4,725.00 0
Net Value					
Net Value	0.00	0.00	0.00 0	0.00	0.00 0
Net Value	0.00	0.00	0.00 0	0.00	0.00 0
Total Fixed Assets	22,627.27	22,749.24	-121.97 -1	0.00	22,627.27 0
Other Assets					
Lease Deposits	2,000.00	2,000.00	0.00 0	0.00	2,000.00 0
Total Other Assets	2,000.00	2,000.00	0.00 0	0.00	2,000.00 0
Total Assets	118,184.50	121,945.42	-3,760.92 -3	65,120.25	53,064.25 81
Liabilities & Equity					
Current Liabilities					
Payroll Tax Liability					
Federal Income Tax Withheld	1,360.00	1,360.00	0.00 0	0.00	1,360.00 0
State Income Tax Withheld	440.00	440.00	0.00 0	0.00	440.00 0
Employee FICA Withheld	612.00	612.00	0.00 0	0.00	612.00 0
Employer FICA Payable	612.00	612.00	0.00 0	0.00	612.00 0
FUTA Payable	64.00	64.00	0.00 0	0.00	64.00 0
SUTA Payable	40.00	40.00	0.00 0	0.00	40.00 0
Total Payroll Tax Liability	3,128.00	3,128.00	0.00 0	0.00	3,128.00 0
Other Liabilities					
Unapplied Payments	0.00	0.00	0.00 0	41,790.25	-41,790.25 -99
Total Other Liabilities	0.00	0.00	0.00 0	41,790.25	-41,790.25 -99
Total Current Liabilities	3,128.00	3,128.00	0.00 0	41,790.25	-38,662.25 -93
Long Term Liabilities					
Bank Loan Payable	7,674.33	8,033.35	-359.02 -4	0.00	7,674.33 0
Line of Credit Payable	3,525.00	3,525.00	0.00 0	0.00	3,525.00 0
Total Long Term Liabilities	11,199.33	11,558.35	-359.02 -3	0.00	11,199.33 0
Total Liabilities	14,327.33	14,686.35	-359.02 -2	41,790.25	-27,462.92 -66

Date: 11/17/2014		Detail Balance Sheet		Page: 2	
Reporting Period: Oct 14		Jensen, Martin & Anderson			
Department: 1 To 99					
Description	Current Balance	Balance	Last Month \$ Change %	Balance	Last Year \$ Change %
Equity					
Shareholders' Equity					
Opening Balance Equity	32,540.00	32,540.00	0.00 0	0.00	32,540.00 0
Additional Paid in Capital	24,745.00	24,745.00	0.00 0	0.00	24,745.00 0
Total Shareholders' Equity	57,285.00	57,285.00	0.00 0	0.00	57,285.00 0
Total Equity	57,285.00	57,285.00	0.00 0	0.00	57,285.00 0
Retained Earnings					
Current Year Retained Earnings	-18,162.33	-14,760.43	-3,401.90 23	23,330.00	-41,492.33 -99
Prior Years' Retained Earnings	64,734.50	64,734.50	0.00 0	0.00	64,734.50 0
Total Retained Earnings	46,572.17	49,974.07	-3,401.90 -7	23,330.00	23,242.17 100
Total Liabilities & Equity	118,184.50	121,945.42	-3,760.92 -3	65,120.25	53,064.25 81

Date: 11/17/2014		Detail Balance Sheet		Page: 2	
Reporting Period: Oct 14		Jensen, Martin & Anderson			
Department: 1 To 99					
Description	Current Balance	Balance	Last Month \$ Change %	Balance	Last Year \$ Change %
Equity					
Shareholders' Equity					
Opening Balance Equity	32,540.00	32,540.00	0.00 0	0.00	32,540.00 0
Additional Paid in Capital	24,745.00	24,745.00	0.00 0	0.00	24,745.00 0
Total Shareholders' Equity	57,285.00	57,285.00	0.00 0	0.00	57,285.00 0
Total Equity	57,285.00	57,285.00	0.00 0	0.00	57,285.00 0
Retained Earnings					
Current Year Retained Earnings	-18,162.33	-14,760.43	-3,401.90 23	23,330.00	-41,492.33 -99
Prior Years' Retained Earnings	64,734.50	64,734.50	0.00 0	0.00	64,734.50 0
Total Retained Earnings	46,572.17	49,974.07	-3,401.90 -7	23,330.00	23,242.17 100
Total Liabilities & Equity	118,184.50	121,945.42	-3,760.92 -3	65,120.25	53,064.25 81

Description and definitions are on page 25.

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

**Reporting Period: Nov 14**  
**Department: 1 To 99**

Description	Current Balance	Balance	Last Month		Last Year		
			\$ Change	%	Balance	\$ Change %	
<b>Assets</b>							
Total Cash	106,749.61	91,556.23	15,193.38	17	65,120.25	41,629.36	64
Total Client/Employee Advances	1,949.50	2,001.00	-51.50	-3	0.00	1,949.50	0
Total Current Assets	108,699.11	93,557.23	15,141.88	16	65,120.25	43,578.86	67
Total Other Assets	2,000.00	2,000.00	0.00	0	0.00	2,000.00	0
Total Assets	133,326.38	118,184.50	15,141.88	13	65,120.25	68,206.13	105
<b>Liabilities &amp; Equity</b>							
Total Payroll Tax Liability	3,660.00	3,128.00	532.00	17	0.00	3,660.00	0
Total Other Liabilities	21,576.00	0.00	21,576.00	0	0.00	21,576.00	0
Total Current Liabilities	25,236.00	3,128.00	22,108.00	707	0.00	25,236.00	0
Total Long Term Liabilities	10,811.59	11,199.33	-387.74	-3	0.00	10,811.59	0
Total Liabilities	36,047.59	14,327.33	21,720.26	152	0.00	36,047.59	0
Total Shareholders' Equity	57,285.00	57,285.00	0.00	0	0.00	57,285.00	0
Total Retained Earnings	39,993.79	46,572.17	-6,578.38	-14	65,120.25	-25,126.46	-39
Total Liabilities & Equity	133,326.38	118,184.50	15,141.88	13	65,120.25	68,206.13	105

## Balance Sheet

An overview of the Balance Sheet can be found on page 23. The following definitions apply to all of the sample Balance Sheets shown on pages 23 through 26.

## Definitions

- Current Balance** A calculated figure. Last Month Balance plus or minus journal activity for the current month = Current Balance. The Current Balance for the Retained Earnings account (Account Type = "R") is a calculated amount. The total amount of the asset accounts (Account Type = "A") minus the liability accounts (Account Type = "L") equals the retained earnings account balance. There can only be one Type "R" account (retained earnings).
- Last Month Balance** The Last Month Balance is the ending balance of the previous month.
- Last Month \$ Change** Current Balance minus Last Month Balance = Last Month \$ Change.
- Last Month %** Last Month \$ Change divided by Last Month Balance = Last Month %. This percentage is the percentage increase or decrease of dollars since last month. The percentages will not total 100%.
- Last Year Balance** The Last Year Balance is the ending balance of the same month of the fiscal year prior to the year selected.
- Last Year \$ Change** Current Balance minus Last Year Balance = Last Year \$ Change.
- Last Year %** Last Year \$ Change divided by Last Year Balance = Last Year %. This percentage is the percentage increase or decrease of dollars since last year. The percentages will not total 100%.

**Reporting Period: Nov 14**  
**Department: 1 To 99**

Description	Current Balance
Assets	
Total Cash	106,749.61
Total Client/Employee Advances	<u>1,949.50</u>
Total Current Assets	108,699.11
Total Other Assets	<u>2,000.00</u>
Total Assets	<u>133,326.38</u>
Liabilities & Equity	
Total Payroll Tax Liability	<u>3,660.00</u>
Total Other Liabilities	21,576.00
Total Current Liabilities	25,236.00
Total Long Term Liabilities	<u>10,811.59</u>
Total Liabilities	<u>36,047.59</u>
Total Shareholders' Equity	<u>57,285.00</u>
Total Retained Earnings	39,993.79
Total Liabilities & Equity	<u>133,326.38</u>

*Description and definitions are on page 25.*

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

**Reporting Period: Jan 14 thru Oct 14**  
**Department: 1 To 99**

	Oct						YTD					
	Actual	%	Budget	%	Last Year	%	Actual	%	Budget	%	Last Year	%
<b>Income</b>												
Fee Income - MLJ	25,038.37	31	62,500.00	40	22,500.00	111	142,648.89	25	625,000.00	23	-36,106.75	-99
Fee Income - PAM	19,917.00	24	0.00	0	21,150.00	94	116,022.25	20	0.00	0	21,150.00	549
Fee Income - RPA	5,312.04	7	0.00	0	6,300.00	84	67,668.48	12	0.00	0	6,300.00	999
Fee Income - ROB	8,434.38	10	0.00	0	15,750.00	54	86,496.80	15	0.00	0	15,750.00	549
Fee Income - KIM	2,408.38	3	0.00	0	2,100.00	115	30,408.38	5	0.00	0	2,100.00	999
Fee Income - DHB	625.89	1	0.00	0	1,980.00	32	15,627.89	3	0.00	0	1,980.00	789
Fee Income - CB	4,246.55	5	0.00	0	5,940.00	71	22,453.94	4	0.00	0	5,940.00	378
Fee Income - JAN	3,216.99	4	0.00	0	750.00	429	17,845.16	3	0.00	0	750.00	999
Fee Income - JIM	1,564.72	2	0.00	0	2,800.00	56	9,614.72	2	0.00	0	2,800.00	343
Fee Income - JPP	3,543.09	4	0.00	0	2,860.00	124	27,743.09	5	0.00	0	2,860.00	970
Expense Income	686.28	1	0.00	0	0.00	0	880.84	0	0.00	0	0.00	0
Finance Charge Income	527.93	1	200.00	264	0.00	0	3,122.21	1	2,000.00	156	-193.25	-99
Miscellaneous Income	6,000.00	7	3,000.00	200	0.00	0	33,000.00	6	30,000.00	110	0.00	0
<b>Total Income</b>	<b>81,521.62</b>	<b>100</b>	<b>65,700.00</b>	<b>124</b>	<b>82,130.00</b>	<b>99</b>	<b>573,532.65</b>	<b>100</b>	<b>657,000.00</b>	<b>87</b>	<b>23,330.00</b>	<b>999</b>
<b>Expenses</b>												
<b>Personnel Expenses</b>												
<b>Salaries</b>												
Partner Salaries	21,000.00	26	21,000.00	100	0.00	0	210,000.00	37	210,000.00	100	0.00	0
Associate Salaries	8,600.00	11	8,600.00	100	0.00	0	86,000.00	15	86,000.00	100	0.00	0
Legal Assistant Salaries	7,000.00	9	7,000.00	100	0.00	0	70,000.00	12	70,000.00	100	0.00	0
Legal Secretary Salaries	3,500.00	4	3,500.00	100	0.00	0	35,000.00	6	35,000.00	100	0.00	0
File Clerk Salaries	1,300.00	2	1,300.00	100	0.00	0	13,000.00	2	13,000.00	100	0.00	0
Other Staff Salaries	1,200.00	1	1,200.00	100	0.00	0	12,000.00	2	12,000.00	100	0.00	0
<b>Total Salaries</b>	<b>42,600.00</b>	<b>52</b>	<b>42,600.00</b>	<b>100</b>	<b>0.00</b>	<b>0</b>	<b>426,000.00</b>	<b>74</b>	<b>426,000.00</b>	<b>100</b>	<b>0.00</b>	<b>0</b>
<b>Other Personnel Expenses</b>												
Employer SUTA	553.80	1	500.00	111	0.00	0	5,538.00	1	5,000.00	111	0.00	0
Employer FUTA	3,403.74	4	3,400.00	100	0.00	0	34,037.40	6	34,000.00	100	0.00	0
Employer FICA	325.89	0	325.00	100	0.00	0	3,258.90	1	3,250.00	100	0.00	0
401(K) Match	2,434.03	3	2,400.00	101	0.00	0	24,340.30	4	24,000.00	101	0.00	0
Health Insurance Premiums	5,690.00	7	5,600.00	102	0.00	0	56,900.00	10	56,000.00	102	0.00	0
Workers Comp Insurance	153.36	0	150.00	102	0.00	0	1,533.60	0	1,500.00	102	0.00	0
<b>Total Other Personnel Expenses</b>	<b>12,560.82</b>	<b>15</b>	<b>12,375.00</b>	<b>102</b>	<b>0.00</b>	<b>0</b>	<b>125,608.20</b>	<b>22</b>	<b>123,750.00</b>	<b>102</b>	<b>0.00</b>	<b>0</b>
<b>Total Personnel Expenses</b>	<b>55,160.82</b>	<b>68</b>	<b>54,975.00</b>	<b>100</b>	<b>0.00</b>	<b>0</b>	<b>551,608.20</b>	<b>96</b>	<b>549,750.00</b>	<b>100</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>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Marketing/Promotion Expenses</b>												

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

**Reporting Period: Jan 14 thru Oct 14**  
**Department: 1 To 99**

	Oct						YTD					
	Actual	%	Budget	%	Last Year	%	Actual	%	Budget	%	Last Year	%
Publicity (Ads, Brochures)	0.00	0	0.00	0	0.00	0	720.00	0	0.00	0	0.00	0
<b>Total Marketing/Promo Expenses</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>720.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>General &amp; Administrative Exp.</b>												
Office Rent	15,000.00	18	7,500.00	200	0.00	0	82,500.00	14	75,000.00	110	0.00	0
Utilities	98.25	0	150.00	66	0.00	0	1,777.10	0	1,500.00	118	0.00	0
Parking	180.00	0	90.00	200	0.00	0	990.00	0	900.00	110	0.00	0
Office Supplies	186.25	0	110.00	169	0.00	0	1,312.78	0	1,100.00	119	0.00	0
Equipment Repair & Maint.	0.00	0	0.00	0	0.00	0	90.00	0	0.00	0	0.00	0
Office Equipment Lease	110.00	0	350.00	31	0.00	0	3,500.00	1	3,500.00	100	0.00	0
Telephone	765.25	1	625.00	122	0.00	0	7,390.09	1	6,250.00	118	0.00	0
Internet/Online Charges	95.00	0	95.00	100	0.00	0	950.00	0	950.00	100	0.00	0
Postage	250.00	0	250.00	100	0.00	0	3,500.00	1	2,500.00	140	0.00	0
Depreciation	121.97	0	120.00	102	0.00	0	1,097.73	0	1,200.00	91	0.00	0
Payroll Services	65.00	0	65.00	100	0.00	0	650.00	0	650.00	100	0.00	0
Interest Expense	640.98	1	600.00	107	0.00	0	7,419.33	1	6,000.00	124	0.00	0
Other Office Expense	2,250.00	3	0.00	0	0.00	0	2,250.00	0	0.00	0	0.00	0
<b>Total General &amp; Admin. Exp.</b>	<b>19,762.70</b>	<b>24</b>	<b>9,955.00</b>	<b>199</b>	<b>0.00</b>	<b>0</b>	<b>113,427.03</b>	<b>20</b>	<b>99,550.00</b>	<b>114</b>	<b>0.00</b>	<b>0</b>
<b>Total Expenses</b>	<b>74,923.52</b>	<b>92</b>	<b>64,930.00</b>	<b>115</b>	<b>0.00</b>	<b>0</b>	<b>665,755.23</b>	<b>116</b>	<b>649,300.00</b>	<b>103</b>	<b>0.00</b>	<b>0</b>
<b>Net Profit (Loss)</b>	<b>6,598.10</b>	<b>8</b>	<b>770.00</b>	<b>857</b>	<b>82,130.00</b>	<b>8</b>	<b>-92,222.58</b>	<b>-16</b>	<b>7,700.00</b>	<b>-99</b>	<b>23,330.00</b>	<b>-99</b>

(continued on the following page)

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

**Reporting Period: Oct 14**  
**Department: 1 To 99**

	Oct					QTD						
	Actual	%	Budget	%	Last Year	%	Actual	%	Budget	%	Last Year	%
<b>Income</b>												
Fee Income - MLJ	25,038.37	31	62,500.00	40	22,500.00	111	25,038.37	31	62,500.00	40	22,500.00	111
Fee Income - PAM	19,917.00	24	0.00	0	21,150.00	94	19,917.00	24	0.00	0	21,150.00	94
Fee Income - RPA	5,312.04	7	0.00	0	6,300.00	84	5,312.04	7	0.00	0	6,300.00	84
Fee Income - ROB	8,434.38	10	0.00	0	15,750.00	54	8,434.38	10	0.00	0	15,750.00	54
Fee Income - KIM	2,408.38	3	0.00	0	2,100.00	115	2,408.38	3	0.00	0	2,100.00	115
Fee Income - DHB	625.89	1	0.00	0	1,980.00	32	625.89	1	0.00	0	1,980.00	32
Fee Income - CB	4,246.55	5	0.00	0	5,940.00	71	4,246.55	5	0.00	0	5,940.00	71
Fee Income - JAN	3,216.99	4	0.00	0	750.00	429	3,216.99	4	0.00	0	750.00	429
Fee Income - JIM	1,564.72	2	0.00	0	2,800.00	56	1,564.72	2	0.00	0	2,800.00	56
Fee Income - JPP	3,543.09	4	0.00	0	2,860.00	124	3,543.09	4	0.00	0	2,860.00	124
Expense Income	686.28	1	0.00	0	0.00	0	686.28	1	0.00	0	0.00	0
Finance Charge Income	527.93	1	200.00	264	0.00	0	527.93	1	200.00	264	0.00	0
Miscellaneous Income	6,000.00	7	3,000.00	200	0.00	0	6,000.00	7	3,000.00	200	0.00	0
<b>Total Income</b>	<b>81,521.62</b>	<b>100</b>	<b>65,700.00</b>	<b>124</b>	<b>82,130.00</b>	<b>99</b>	<b>81,521.62</b>	<b>100</b>	<b>65,700.00</b>	<b>124</b>	<b>82,130.00</b>	<b>99</b>
<b>Expenses</b>												
<b>Personnel Expenses</b>												
<b>Salaries</b>												
Partner Salaries	21,000.00	26	21,000.00	100	0.00	0	21,000.00	26	21,000.00	100	0.00	0
Associate Salaries	8,600.00	11	8,600.00	100	0.00	0	8,600.00	11	8,600.00	100	0.00	0
Legal Assistant Salaries	7,000.00	9	7,000.00	100	0.00	0	7,000.00	9	7,000.00	100	0.00	0
Legal Secretary Salaries	3,500.00	4	3,500.00	100	0.00	0	3,500.00	4	3,500.00	100	0.00	0
File Clerk Salaries	1,300.00	2	1,300.00	100	0.00	0	1,300.00	2	1,300.00	100	0.00	0
Other Staff Salaries	1,200.00	1	1,200.00	100	0.00	0	1,200.00	1	1,200.00	100	0.00	0
<b>Total Salaries</b>	<b>42,600.00</b>	<b>52</b>	<b>42,600.00</b>	<b>100</b>	<b>0.00</b>	<b>0</b>	<b>42,600.00</b>	<b>52</b>	<b>42,600.00</b>	<b>100</b>	<b>0.00</b>	<b>0</b>
<b>Other Personnel Expenses</b>												
Employer SUTA	553.80	1	500.00	111	0.00	0	553.80	1	500.00	111	0.00	0
Employer FUTA	3,403.74	4	3,400.00	100	0.00	0	3,403.74	4	3,400.00	100	0.00	0
Employer FICA	325.89	0	325.00	100	0.00	0	325.89	0	325.00	100	0.00	0
401(K) Match	2,434.03	3	2,400.00	101	0.00	0	2,434.03	3	2,400.00	101	0.00	0
Health Insurance Premiums	5,690.00	7	5,600.00	102	0.00	0	5,690.00	7	5,600.00	102	0.00	0
Workers Comp Insurance	153.36	0	150.00	102	0.00	0	153.36	0	150.00	102	0.00	0
<b>Total Other Personnel Expenses</b>	<b>12,560.82</b>	<b>15</b>	<b>12,375.00</b>	<b>102</b>	<b>0.00</b>	<b>0</b>	<b>12,560.82</b>	<b>15</b>	<b>12,375.00</b>	<b>102</b>	<b>0.00</b>	<b>0</b>
<b>Total Personnel Expenses</b>	<b>55,160.82</b>	<b>68</b>	<b>54,975.00</b>	<b>100</b>	<b>0.00</b>	<b>0</b>	<b>55,160.82</b>	<b>68</b>	<b>54,975.00</b>	<b>100</b>	<b>0.00</b>	<b>0</b>

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

**Reporting Period: Oct 14**  
**Department: 1 To 99**

	Oct					QTD						
	Actual	%	Budget	%	Last Year	%	Actual	%	Budget	%	Last Year	%
<b>Total Marketing/Promo 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>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>General &amp; Administrative Exp.</b>												
Office Rent	15,000.00	18	7,500.00	200	0.00	0	15,000.00	18	7,500.00	200	0.00	0
Utilities	98.25	0	150.00	66	0.00	0	98.25	0	150.00	66	0.00	0
Parking	180.00	0	90.00	200	0.00	0	180.00	0	90.00	200	0.00	0
Office Supplies	186.25	0	110.00	169	0.00	0	186.25	0	110.00	169	0.00	0
Office Equipment Lease	110.00	0	350.00	31	0.00	0	110.00	0	350.00	31	0.00	0
Telephone	765.25	1	625.00	122	0.00	0	765.25	1	625.00	122	0.00	0
Internet/Online Charges	95.00	0	95.00	100	0.00	0	95.00	0	95.00	100	0.00	0
Postage	250.00	0	250.00	100	0.00	0	250.00	0	250.00	100	0.00	0
Depreciation	121.97	0	120.00	102	0.00	0	121.97	0	120.00	102	0.00	0
Payroll Services	65.00	0	65.00	100	0.00	0	65.00	0	65.00	100	0.00	0
Interest Expense	640.98	1	600.00	107	0.00	0	640.98	1	600.00	107	0.00	0
Other Office Expense	2,250.00	3	0.00	0	0.00	0	2,250.00	3	0.00	0	0.00	0
<b>Total General &amp; Admin. Exp.</b>	<b>19,762.70</b>	<b>24</b>	<b>9,955.00</b>	<b>199</b>	<b>0.00</b>	<b>0</b>	<b>19,762.70</b>	<b>24</b>	<b>9,955.00</b>	<b>199</b>	<b>0.00</b>	<b>0</b>
<b>Total Expenses</b>	<b>74,923.52</b>	<b>92</b>	<b>64,930.00</b>	<b>115</b>	<b>0.00</b>	<b>0</b>	<b>74,923.52</b>	<b>92</b>	<b>64,930.00</b>	<b>115</b>	<b>0.00</b>	<b>0</b>
<b>Net Profit (Loss)</b>	<b>6,598.10</b>	<b>8</b>	<b>770.00</b>	<b>857</b>	<b>82,130.00</b>	<b>8</b>	<b>6,598.10</b>	<b>8</b>	<b>770.00</b>	<b>857</b>	<b>82,130.00</b>	<b>8</b>

(continued from the previous page)

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## Income Statement

An overview of the Income Statement can be found on page 23. The following definitions apply to all of the sample Income Statements shown on the subsequent pages. The columns that appear on the Income Statement are determined by the parameters selected when the Income Statement is processed.

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## Definitions

<b>MTD Actual</b>	Month-to-Date Actual. Total amount incurred for the month only.
<b>MTD Actual %</b>	Month-to-Date percentage comparison to Total Income or [Total Expenses + Profit (Loss)]. Income/Expense Account MTD Actual divided by Total Income or [Total Expenses + Profit (Loss)] = MTD Actual %.
<b>MTD Budget</b>	Month-to-Date Budget. Amount budgeted for the month only.
<b>MTD Budget %</b>	Month-to-Date Budget Percentage. Percentage comparison to budget. MTD Actual divided by MTD Budget = MTD Budget %.
<b>MTD Variance</b>	MTD Actual minus MTD Budget = MTD Variance.
<b>MTD Last Year</b>	Month-to-Date Last Year. Actual amount for the same month last year.
<b>MTD Last Year %</b>	Month-to-Date Last Year Percentage. Percentage comparison to the same month last year. MTD Actual divided by MTD Last Year = MTD Last Year %.
<b>YTD Actual</b>	Year-to-Date Actual. Total amount for the fiscal year through the month selected.
<b>YTD Actual %</b>	Year-to-Date Percentage comparison to Total Income or [Total Expenses + Profit (Loss)]. Income/Expense Account divided by Total Income or [Total Expenses + Profit (Loss)] = YTD Actual %.
<b>YTD Budget</b>	Year-to-Date Budget. Amount budgeted for the year through the month selected.
<b>YTD Budget %</b>	Year-to-Date Budget Percentage. Percentage comparison to budget. YTD Actual divided by YTD Budget = YTD Budget %.
<b>YTD Variance</b>	YTD Actual minus YTD Budget = YTD Variance.
<b>YTD Last Year</b>	Year-to-Date Last Year. Year-to-Date amount for the same period last year.
<b>YTD Last Year %</b>	Year-to-Date Last Year Percentage. Percentage comparison to the same period last year. YTD Actual divided by YTD Last Year = YTD Last Year %.
<b>Total Budget</b>	Total budget for entire fiscal year or entire fiscal quarter.
<b>QTD Actual</b>	Quarter-to-Date Actual. Total amount for a fiscal quarter. For example, if you are on a calendar year and it is the month of April and you print an Income Statement for the month of February including QTD figures, the QTD figures will include January and February figures only.
<b>QTD Actual %</b>	Quarter-to-Date percentage comparison to Total Income or [Total Expenses + Profit (Loss)]. Income/Expense Account divided by Total Income or [Total Expenses + Profit (Loss)] = QTD Actual %.
<b>QTD Budget</b>	Quarter-to-Date Budget. Amount budgeted for the quarter only. For example, if you are on a calendar year and it is the month of April and you print an Income Statement for the month of February including budget figures, the QTD budget figures will include January and February budget figures only.
<b>QTD Budget %</b>	Quarter-to-Date Budget Percentage. Percentage comparison to budget. QTD Actual divided by QTD Budget = QTD Budget %.
<b>QTD Variance</b>	QTD Actual minus QTD Budget = QTD Variance.
<b>QTD Last Year</b>	Quarter-to-Date Last Year. Actual amount for the same quarter last year.
<b>QTD Last Year %</b>	Quarter-to-Date Last Year Percentage. Percentage comparison to the same quarter last year. QTD Actual divided by QTD Last Year = QTD Last Year %.

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

**Reporting Period: Oct 14**  
**Department: 1 To 99**

	Oct				QTD			
	Actual	Budget	Variance	Last Year	Actual	Budget	Variance	Last Year
Total Income	81,521.62	65,700.00	15,821.62	82,130.00	81,521.62	65,700.00	15,821.62	82,130.00
Expenses								
Total Salaries	42,600.00	42,600.00	0.00	0.00	42,600.00	42,600.00	0.00	0.00
Total Other Personnel Expens	12,560.82	12,375.00	185.82	0.00	12,560.82	12,375.00	185.82	0.00
Total Personnel Expenses	55,160.82	54,975.00	185.82	0.00	55,160.82	54,975.00	185.82	0.00
Total Professional Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Marketing/Promo Expen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total General & Admin. Exp.	19,762.70	9,955.00	9,807.70	0.00	19,762.70	9,955.00	9,807.70	0.00
Total Expenses	74,923.52	64,930.00	9,993.52	0.00	74,923.52	64,930.00	9,993.52	0.00
Net Profit (Loss)	6,598.10	770.00	5,828.10	82,130.00	6,598.10	770.00	5,828.10	82,130.00

*Description and definitions are on page 29.*



**Detail Income Statement**  
Burns, Jensen & Powers, P.C.

**Reporting Period: Oct 14**  
**Department: 1 To 99**

	- Oct -
	<b>Actual</b>
Income	
Fees	13,620.00
Commissions	3,250.00
Miscellaneous Income	1,600.00
Total Income	<u>18,470.00</u>
Expenses	
Employee Costs	
Salaries - Partners	8,200.00
Salaries - Others	2,000.00
FICA Taxes	153.00
Unemployment Taxes	26.00
Total Employee Costs	<u>10,379.00</u>
Other Expenses	
Rent	825.00
Utilities	115.00
Maintenance and Repairs	60.00
Printing	240.00
Supplies	192.00
Equipment Rental	150.00
Depreciation	85.12
Telephone	374.00
Postage	127.00
Subscriptions	55.00
Travel and Entertainment	980.00
Insurance	310.00
Professional Services	275.00
Client Disbursements	210.00
Total Other Expenses	<u>3,998.12</u>
Total Expenses	<u>14,377.12</u>
Profit (Loss)	<u>4,092.88</u>

Description and definitions are on page 29.

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

**Reporting Period: Jan 14 thru Oct 14**  
**Department: 1 To 99**

	— Oct —		— QTD —		— YTD —	
	Actual	%	Actual	%	Actual	%
Total Income	201,521.62	100	201,521.62	100	693,532.65	100
Expenses						
Total Salaries	42,600.00	21	42,600.00	21	426,000.00	61
Total Other Personnel Expenses	12,560.82	6	12,560.82	6	125,608.20	18
Total Personnel Expenses	55,160.82	27	55,160.82	27	551,608.20	80
Total Professional Expenses	0.00	0	0.00	0	0.00	0
Total Marketing/Promo Expenses	0.00	0	0.00	0	720.00	0

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

**Reporting Period: Jan 14 thru Oct 14**  
**Department: 1 To 99**

	Oct				YTD				Total Budget
	Actual	%	Budget	%	Actual	%	Budget	%	
Total Income	201,521.62	100	65,700.00	307	693,532.65	100	657,000.00	106	788,400.00
Expenses									
Total Salaries	42,600.00	21	42,600.00	100	426,000.00	61	426,000.00	100	511,200.00
Total Other Personnel Expenses	12,560.82	6	12,375.00	102	125,608.20	18	123,750.00	102	148,500.00
Total Personnel Expenses	55,160.82	27	54,975.00	100	551,608.20	80	549,750.00	100	659,700.00
Total Professional Expenses	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total Marketing/Promo Expenses	0.00	0	0.00	0	720.00	0	0.00	0	0.00
Total General & Admin. Exp.	19,762.70	10	9,955.00	199	113,427.03	16	99,550.00	114	119,460.00
Total Expenses	74,923.52	37	64,930.00	115	665,755.23	96	649,300.00	103	779,160.00
Net Profit (Loss)	6,598.10	63	770.00	999	27,777.42	4	7,700.00	361	9,240.00

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

**Reporting Period: Oct 14**  
**Department: 1 To 99**

	Oct				QTD			
	Actual	Budget	Variance	Last Year	Actual	Budget	Variance	Last Year
Total Income	81,521.62	65,700.00	15,821.62	82,130.00	81,521.62	65,700.00	15,821.62	82,130.00
Expenses								
Total Salaries	42,600.00	42,600.00	0.00	0.00	42,600.00	42,600.00	0.00	0.00
Total Other Personnel Expens	12,560.82	12,375.00	185.82	0.00	12,560.82	12,375.00	185.82	0.00
Total Personnel Expenses	55,160.82	54,975.00	185.82	0.00	55,160.82	54,975.00	185.82	0.00
Total Professional Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Marketing/Promo Expen	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total General & Admin. Exp.	19,762.70	9,955.00	9,807.70	0.00	19,762.70	9,955.00	9,807.70	0.00
Total Expenses	74,923.52	64,930.00	9,993.52	0.00	74,923.52	64,930.00	9,993.52	0.00
Net Profit (Loss)	6,598.10	770.00	5,828.10	82,130.00	6,598.10	770.00	5,828.10	82,130.00

*Description and definitions are on page 29.*

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

**Chart of Accounts in Account Number Order**  
Chart of Accounts for Partnership

Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT
Asset Header	A	100.00	0	H	No	No	No	0		No	0		No
Total Assets	A	100.99	0	T	No	No	No	0	N	No	0	N	No
Total Assets	A	101.00	0	D	No	No	Yes			Yes			No
Partner's Equity	L	300.00	0	H	No	No	Yes	2		Yes	0		No
Partner's Accounts	L	310.00	0	H	No	No	Yes	1		Yes	1		No
Partner 1:	L	320.00	0	H	No	No	Yes	1		Yes	1		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			Yes
Partner 1 Total	L	320.99	0	T	No	No	Yes	1	S	Yes	1	S	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			Yes
Partner 2 Total	L	330.99	0	T	No	No	Yes	1	S	Yes	1	S	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			Yes
Partner 3 Total	L	340.99	0	T	No	No	Yes	1	S	Yes	1	S	No
Total Partner's Accounts	L	350.00	0	T	No	No	Yes	1	S	Yes	1	S	No
Retained Earnings	R	360.00	0	D	No	No	Yes			Yes			No
Total Partner's Equity	L	370.00	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

Partnership Example

**Chart of Accounts in Account Number Order**  
Chart of Accounts for Partnership

Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT
Asset Header	A	100.00	0	H	No	No	No	0		No	0		No
Total Assets	A	100.99	0	T	No	No	No	0	N	No	0	N	No
Total Assets	A	101.00	0	D	No	No	Yes			Yes			No
Partner's Equity	L	300.00	0	H	No	No	Yes	2		Yes	0		No
Beg Capital - Partner #1	L	301.00	0	C	No	No	Yes	0		Yes	0		No
Beg Capital - Partner #2	L	310.00	0	D	No	No	Yes			Yes			No
Beg Capital - Partner #3	L	320.01	0	D	No	No	Yes			Yes			No
Contributions - Partner #1	L	320.02	0	D	No	No	Yes			Yes			No
Contributions - Partner #2	L	330.01	0	D	No	No	Yes			Yes			No
Contributions - Partner #3	L	330.02	0	D	No	No	Yes			Yes			No
Partner #1 Withdrawals	L	340.01	0	D	No	No	Yes			Yes			No
Partner #2 Withdrawals	L	340.02	0	D	No	No	Yes			Yes			No
Partner #3 Withdrawals	L	340.03	0	D	No	No	Yes			Yes			No
Current Year Earnings	R	360.00	0	D	No	No	Yes			Yes			No
Total Partner's 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

**Chart of Accounts in Account Number Order**  
Corporation with Separate Stockholders

Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT
Stockholders Equity	L	300.00	0	H	No	No	Yes	2		Yes	0		No
	L	305.00	0	C	No	No	Yes	0		Yes	0		No
Retained Earnings	L	310.00	0	H	No	No	Yes	0		Yes	0		No
Retained Earnings	R	315.00	0	D	No	No	Yes			Yes			No
Stockholders' Capital Accts	L	315.01	0	H	No	No	Yes	0		Yes	0		No
Total Retained Earnings	L	320.99	0	T	No	No	Yes	1	S	Yes	1	S	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	L	350.99	0	T	No	No	Yes	0	S	Yes	0	S	No
Total Stockholders Equity	L	355.99	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

Corporation Example

**Chart of Accounts in Account Number Order**  
Corporation with Separate Stockholders

Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT
Shareholders Equity	L	300.00	0	H	No	No	Yes	2		Yes	0		No
	L	305.00	0	C	No	No	Yes	0		Yes	0		No
Common Stock	L	320.00	0	D	No	No	Yes			Yes			No
Additional Paid in Capital	L	330.00	0	D	No	No	Yes			Yes			No
Retained Earnings	R	340.00	0	D	No	No	Yes			Yes			No
Shareholders' Distributions	L	350.00	0	D	No	No	Yes			Yes			No
Total Shareholders Equity	L	370.00	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

Corporation Example

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

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: 11/17/2014	<b>Department List</b> Departmentalized Client	Page: 1
<b>Department</b>	<b>Description</b>	
1	Lincoln, NE Branch	
2	Des Moines, IA Branch	

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	No	No
Current Assets	A	90	0	H	No	No	Yes	1	Yes	1	No	No	No
Cash	A	100	0	H	No	No	Yes	1	Yes	1	No	No	No
Cash - Checking FNB	B	110	1	D	No	No	Yes		Yes		No	No	No
Cash - Checking ISB - IA	B	112	2	D	No	No	Yes		Yes		No	No	No
Cash - Money Market NE	B	115	1	D	No	No	Yes		Yes		No	No	No
Cash - Money Market IA	B	116	2	D	No	No	Yes		Yes		No	No	No
Employee Advances - NE	A	120	1	D	No	No	Yes		Yes		No	No	No
Employee Advances - IA	A	121	2	D	No	No	Yes		Yes		No	No	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	0	No
Fixed Assets	A	200	0	H	No	No	Yes	0	Yes	0	No	No	No
Furniture and Fixtures - NE	A	210	1	D	No	No	Yes		Yes		No	No	No
Furniture and Fixtures - IA	A	215	2	D	No	No	Yes		Yes		No	No	No
Vehicles - NE	A	220	1	D	No	No	Yes		Yes		No	No	No
Vehicles - IA	A	221	2	D	No	No	Yes		Yes		No	No	No
Less:	A	229	0	C	No	No	Yes	0	Yes	0	No	No	No
Accumulated Depreciation	A	230	0	H	No	No	No	0	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	No	No
Security Deposits - NE	A	250	1	D	No	No	Yes		Yes		No	No	No
Security Deposits - IA	A	255	2	D	No	No	Yes		Yes		No	No	No
Accum. Deprec. (F&F) - NE	A	260	1	D	No	No	Yes		Yes		No	No	No
Accum. Deprec. (F&F) - IA	A	261	2	D	No	No	Yes		Yes		No	No	No
Accum. Deprec. (Vehicles) - NE	A	270	1	D	No	No	Yes		Yes		No	No	No
Accum. Deprec. (Vehicles) - IA	A	271	2	D	No	No	Yes		Yes		No	No	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	No	No
Liabilities	L	405	0	H	No	No	Yes	0	Yes	0	No	No	No
Current Liabilities	L	420	0	H	No	No	Yes	0	Yes	0	No	No	No
Accounts Payable - NE	L	430	1	D	No	No	Yes		Yes		No	No	No
Accounts Payable - IA	L	431	2	D	No	No	Yes		Yes		No	No	No
401k Payable - NE	L	470	1	D	No	No	Yes		Yes		No	No	No
401k Payable - IA	L	471	2	D	No	No	Yes		Yes		No	No	No
Health Insurance Withheld - NE	L	480	1	D	No	No	Yes		Yes		No	No	No
Health Insurance Withheld - IA	L	481	2	D	No	No	Yes		Yes		No	No	No
Taxes Payable	L	500	0	H	No	No	Yes	0	Yes	0	No	No	No
Sales Tax Collected - NE	L	510	1	D	No	No	Yes		Yes		No	No	No
Sales Tax Collected - IA	L	511	2	D	No	No	Yes		Yes		No	No	No
Federal Tax Withheld - NE	L	520	1	D	No	No	Yes		Yes		No	No	No
Federal Tax Withheld - IA	L	521	2	D	No	No	Yes		Yes		No	No	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	No	No
Partner's Capital and Draw Accts.	L	710	0	H	No	No	Yes	2	Yes	2	No	No	No
JJJ Capital Acct.	L	711	1	D	No	No	Yes		Yes		No	No	No
JJJ Draw Acct.	L	712	1	D	No	No	Yes		Yes		No	No	No
RWJ Capital Acct.	L	720	1	D	No	No	Yes		Yes		No	No	No
RWJ Draw Acct.	L	721	1	D	No	No	Yes		Yes		No	No	No
LHP Capital Acct.	L	722	2	D	No	No	Yes		Yes		No	No	No
LHP Draw Acct.	L	723	2	D	No	No	Yes		Yes		No	No	No
STB Capital Acct.	L	724	2	D	No	No	Yes		Yes		No	No	No
STB Draw Acct.	L	725	2	D	No	No	Yes		Yes		No	No	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	No	No
Retained Earnings	L	780	0	H	No	No	Yes		Yes		No	No	No
Prior Year Retained Earnings	L	781	1	D	No	No	Yes		Yes		No	No	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	No	No
Income	I	810	0	H	No	No	Yes	0	Yes	0	No	No	No
Fee Income - NE	I	815	0	C	No	No	Yes	0	Yes	0	No	No	No
Fee Income - IA	I	820	1	D	No	No	Yes		Yes		No	No	No
Costs Advanced Income - NE	I	821	2	D	No	No	Yes		Yes		No	No	No
Costs Advanced Income - IA	I	830	1	D	No	No	Yes		Yes		No	No	No
Costs Advanced Income - IA	I	831	2	D	No	No	Yes		Yes		No	No	No

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	No	No
Interest Income - IA	I	841	2	D	No	No	Yes		Yes		No	No	No
Misc Income - NE	I	850	1	D	No	No	Yes		Yes		No	No	No
Misc Income - IA	I	851	2	D	No	No	Yes		Yes		No	No	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	No	No
Payroll and Related Costs	E	910	0	H	No	No	Yes	0	Yes	0	No	No	No
Professional Salaries - NE	E	920	1	D	No	No	Yes		Yes		No	No	No
Professional Salaries - IA	E	921	2	D	No	No	Yes		Yes		No	No	No
Other Salaries - NE	E	930	1	D	No	No	Yes		Yes		No	No	No
Other Salaries - IA	E	931	2	D	No	No	Yes		Yes		No	No	No
Payroll Taxes - NE	E	940	1	D	No	No	Yes		Yes		No	No	No
Payroll Taxes - IA	E	941	2	D	No	No	Yes		Yes		No	No	No
Total Payroll and Costs	E	960	0	T	No	No	Yes	2	N	Yes	2	N	No
Other Taxes - NE	E	970	1	D	No	No	Yes		Yes		No	No	No
Other Taxes - IA	E	971	2	D	No	No	Yes		Yes		No	No	No
Client Costs Advanced - NE	E	980	1	D	No	No	Yes		Yes		No	No	No
Client Costs Advanced - IA	E	981	1	D	No	No	Yes		Yes		No	No	No
Group Health Insurance - NE	E	990	1	D	No	No	Yes		Yes		No	No	No
Group Health Insurance - IA	E	991	2	D	No	No	Yes		Yes		No	No	No
Liability Insurance - NE	E	1000	1	D	No	No	Yes		Yes		No	No	No
Liability Insurance - IA	E	1001	2	D	No	No	Yes		Yes		No	No	No
Utilities - NE	E	1050	1	D	No	No	Yes		Yes		No	No	No
Utilities - IA	E	1051	2	D	No	No	Yes		Yes		No	No	No
Telephone Costs - NE	E	1060	1	D	No	No	Yes		Yes		No	No	No
Telephone Costs - IA	E	1061	2	D	No	No	Yes		Yes		No	No	No
Education and Seminars - NE	E	1140	1	D	No	No	Yes		Yes		No	No	No
Education and Seminars - IA	E	1141	2	D	No	No	Yes		Yes		No	No	No
Contributions and Gifts - NE	E	1190	1	D	No	No	Yes		Yes		No	No	No
Contributions and Gifts - IA	E	1191	2	D	No	No	Yes		Yes		No	No	No
Travel and Entertainment - NE	E	1200	1	D	No	No	Yes		Yes		No	No	No
Travel and Entertainment - IA	E	1201	2	D	No	No	Yes		Yes		No	No	No
Total Expenses	E	1200	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

Reporting Period: Oct 14  
Department: 1 Lincoln, NE Branch

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

Reporting Period: Oct 14  
Department: 1 Lincoln, NE Branch

Description	Current 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	26,528.31
Retained Earnings	
Retained Earnings	11,721.41
Prior Year Retained Earnings	15,852.12
Total Retained Earnings	27,573.53
Total Owners Equity	54,101.84
Total Liabilities and Owner Equity	86,161.59

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



Reporting Period: Oct 14  
Department: 2 Des Moines, IA Branch

Description	Current Balance
Assets	
Current Assets	
Cash	
Cash - Checking ISB - IA	7,825.37
Cash - Money Market IA	13,567.18
Total Cash	21,412.55
Employee Advances - IA	125.50
Total Current Assets	21,538.05
Fixed Assets	
Furniture and Fixtures - IA	7,000.00
Vehicles - IA	40,000.00
Total Fixed Assets	47,000.00
Less:	
Accum. Deprec. (F&F) - IA	-2,518.14
Accum. Deprec. (Vehicles) - IA	-23,514.00
Total Accumulated Depreciation	-26,032.14
Net Fixed Assets	20,967.86
Other Assets	
Security Deposits - IA	18,000.00
Total Other Assets	18,000.00
TOTAL ASSETS	60,505.91
Liabilities and Owner Equity	
Liabilities	
Current Liabilities	
Accounts Payable - IA	3,275.46
401k Payable - IA	14,758.18
Taxes Payable	
Sales Tax Collected - IA	1,076.38
Federal Tax Withheld - IA	1,371.42
Total Taxes Payable	2,447.80
Total Current Liabilities	20,481.44
Total Liabilities	20,481.44

Reporting Period: Oct 14  
Department: 2 Des Moines, IA Branch

Description	Current 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	30,706.00
Retained Earnings	
Retained Earnings	9,318.47
Total Retained Earnings	9,318.47
Total Owners Equity	40,024.47
Total Liabilities and Owner Equity	60,505.91

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

**Reporting Period: Oct 14**  
**Department: 1 To 99**

Description	Current 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	53,084.51
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

**Reporting Period: Oct 14**  
**Department: 1 To 99**

Description	Current 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.

**Reporting Period: Oct 14**  
**Department: 1 Lincoln, NE Branch**

· Sep ·

Actual

Income	
Fee Income - NE	86,417.09
Costs Advanced Income - NE	5,415.35
Misc Income - NE	4,618.91
Total Income	<u>96,451.35</u>
Expenses	
Payroll and Related Costs	
Professional Salaries - NE	35,000.00
Payroll Taxes - NE	4,245.50
Total Payroll and Costs	<u>39,245.50</u>
Liability Insurance - NE	2,450.00
Utilities - NE	300.00
Contributions and Gifts - NE	300.00
Total Expenses	<u>42,295.50</u>
Profit (Loss)	<u>54,155.85</u>

**Reporting Period: Oct 14**  
**Department: 2 Des Moines, IA Branch**

· Sep ·

Actual

Income	
Fee Income - IA	74,822.19
Costs Advanced Income - IA	7,604.83
Misc Income - IA	2,522.37
Total Income	<u>84,949.39</u>
Expenses	
Payroll and Related Costs	
Professional Salaries - IA	35,000.00
Other Salaries - IA	5,000.00
Total Payroll and Costs	<u>40,000.00</u>
Liability Insurance - IA	1,800.00
Utilities - IA	275.00
Telephone Costs - IA	376.11
Contributions and Gifts - IA	279.84
Total Expenses	<u>42,730.95</u>
Profit (Loss)	<u>42,218.44</u>

This page contains a separate detail  
Income Statement for Department #1  
and a separate detail Income  
Statement for Department #2.

**Reporting Period: Oct 14**  
**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	2,522.37
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	279.84
Total Expenses	85,026.45
Profit (Loss)	<u>96,374.29</u>

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