

General Ledger Report Pack



Tabs3 Billing



PracticeMaster



Trust Accounting



Accounts Payable



General Ledger

General Ledger Report Pack

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Software Technology, LLC
1621 Cushman Drive
Lincoln, NE 68512
(402) 423-1440
[Tabs3.com](https://www.tabs3.com)

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Purposes & Benefits of GLS Reports

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

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

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

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

Optional Report Footer

Footer

Print Footer

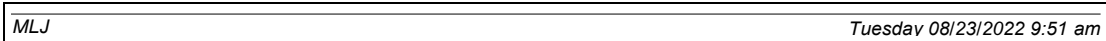
Print User Initials

Print Horizontal Ruling Line

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

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

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



GLS Client List

Date: 08/23/2022	GL Client List Jensen, Martin & Anderson	Page: 1
<p>Client #: 1</p> <p>Client Name: Jensen, Martin & Anderson GLS Data Path: Beginning Fiscal Month: 01 Decimal Places: 2 Restrict Journal Entries in the Future: 30 days Restrict Journal Entries in the Past: 30 days Date through which books are closed: 12/31/2021 Allow Deletion of Verification Lists After Display or Save: Y Allow an alternate account order to be defined in the Chart of Accounts: N</p> <p>Client #: 2</p> <p>Client Name: Chart of Accounts for Partnership GLS Data Path: Partnership Client\ Beginning Fiscal Month: 01 Decimal Places: 2 Restrict Journal Entries in the Future: N Restrict Journal Entries in the Past: N Date through which books are closed: 12/31/2021 Allow Deletion of Verification Lists After Display or Save: Y Allow an alternate account order to be defined in the Chart of Accounts: N</p> <p>Client #: 3</p> <p>Client Name: Corporation with Separate Stockholders GLS Data Path: Stockholder Client\ Beginning Fiscal Month: 01 Decimal Places: 2 Restrict Journal Entries in the Future: 45 days Restrict Journal Entries in the Past: 30 days Date through which books are closed: 12/31/2021 Allow Deletion of Verification Lists After Display or Save: Y Allow an alternate account order to be defined in the Chart of Accounts: Y</p>		

Menu

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

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

Journal Name List & Department List

Date: 08/23/2022	Journal Name List Jensen, Martin & Anderson	Page: 1										
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Journal</th> <th style="text-align: left;">Name</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>General</td> </tr> <tr> <td>2</td> <td>Receipts</td> </tr> <tr> <td>3</td> <td>Disbursements</td> </tr> <tr> <td>4</td> <td>Payroll</td> </tr> </tbody> </table>			Journal	Name	1	General	2	Receipts	3	Disbursements	4	Payroll
Journal	Name											
1	General											
2	Receipts											
3	Disbursements											
4	Payroll											

Date: 08/23/2022

Department List
Jensen, Martin & Anderson

Page: 1

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

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

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

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

Journal Entry List by Batch Number

Date: 08/23/2022

Journal Entry List by Batch Number
Jensen, Martin & Anderson

Page: 1

Batch #: 693

Account #/Name	Trans #	Date	Debit	Credit	Description
1110.00 - Operating Account	156	08/23/2022		1,000.00	Payment on Bank Loan
8170.00 - Interest Expense	156	08/23/2022	612.26		Interest Expense on Bank Loan
2510.00 - Bank Loan Payable	156	08/23/2022	387.74		Principal Payment
1110.00 - Operating Account	155	08/20/2022		110.00	Equipment Lease
8060.00 - Office Equipment Lease	155	08/20/2022	110.00		Equipment Lease
1110.00 - Operating Account	154	08/20/2022		152.36	ABC Office Supplies
8040.00 - Office Supplies	154	08/20/2022	152.36		ABC Office Supplies
8100.00 - Internet/Online Charges	154	08/20/2022	95.00		Eastern Nebraska Cable Company
1110.00 - Operating Account	154	08/20/2022		95.00	Eastern Nebraska Cable Company
1110.00 - Operating Account	154	08/20/2022		756.55	Lincoln Telephone Company
8090.00 - Telephone	154	08/20/2022	756.55		Lincoln Telephone Company
1110.00 - Operating Account	153	08/23/2022		270.00	Business Cards - KIM, JIM, JAN
7050.00 - Publicity (Ads, Brochures)	153	08/23/2022	270.00		Business Cards - KIM, JIM, JAN
8020.00 - Utilities	152	08/20/2022	150.00		Lincoln Water & Waste
1110.00 - Operating Account	152	08/20/2022		150.00	Lincoln Water & Waste
1110.00 - Operating Account	151	08/19/2022		600.00	Equipment Lease
8060.00 - Office Equipment Lease	151	08/19/2022	600.00		Equipment Lease
1110.00 - Operating Account	148	08/17/2022		125.89	Lincoln Electric Systems
8020.00 - Utilities	148	08/17/2022	125.89		Lincoln Electric Systems
1110.00 - Operating Account	148	08/17/2022		250.00	Postage
8120.00 - Postage	148	08/17/2022	250.00		Postage
1110.00 - Operating Account	144	08/12/2022		3,000.00	Rent Received - Sublease
4900.00 - Miscellaneous Income	144	08/12/2022		3,000.00	Rent Received - Sublease
8010.00 - Office Rent	144	08/12/2022	6,500.00		D & B Real Estate - Monthly Rent
1110.00 - Operating Account	144	08/12/2022		6,500.00	D & B Real Estate - Monthly Rent
8030.00 - Parking	144	08/12/2022	90.00		City of Lincoln - Parking
1110.00 - Operating Account	144	08/12/2022		90.00	City of Lincoln - Parking
	Debits		13,099.80		
	Credits			13,099.80	

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

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

Journal Entry List by Transaction

Date: 08/23/2022		Journal Entry List by Transaction			Page: 1
		Jensen, Martin & Anderson			
Trans #: 156					
Account #/Name	Date	Debit	Credit	Description	
1110.00 - Operating Account	08/23/2022		1,000.00	Payment on Bank Loan	
8170.00 - Interest Expense	08/23/2022	612.26		Interest Expense on Bank Loan	
2510.00 - Bank Loan Payable	08/23/2022	387.74		Principal Payment	
		Debits			
		Credits			
				Difference	
			1,000.00	1,000.00	0.00

Menu

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

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

Recurring Entry List

Date: 08/23/2022		Recurring Entry List					Page: 1		
		Jensen, Martin & Anderson							
Rec #	Account #	Day	Amount	Reference	Check #	Journal	D/C	Hold	Description
1	1413.00	15	121.97	Depreciation	1	C	N		1/12 Annual Depreciation
1	8130.00	15	121.97	Depreciation	1	D	N		1/12 Annual Depreciation
2	2510.00	00	500.00		1	D	Y		Payment on Bank Loan
2	1110.00	00	500.00		1	C	Y		Payment on Bank Loan
	Debits:		121.97	Credits:		121.97			
	Hold Debits:		500.00	Credits:		500.00			

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

Definitions for Recurring Entry List

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

Definitions for Chart of Accounts List

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

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

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

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

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

Date: 08/23/2022

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

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

Column Heading Codes:

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

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

Column Heading Codes:

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

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

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

Chart of Accounts
Jensen, Martin & Anderson

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

Date: 08/23/2022

Chart of Accounts
Jensen, Martin & Anderson

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

Column Heading Codes:

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

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

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

Column Heading Codes:

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

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

Chart of Accounts
Jensen, Martin & Anderson

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

Date: 08/23/2022

Chart of Accounts
Jensen, Martin & Anderson

Page: 2

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

Column Heading Codes:

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

Account Setup Report

Date: 08/23/2022	Account Setup Report Jensen, Martin & Anderson	Page: 1			
Account #:	1110.00				
Description:	Operating Account				
Department:	0				
Account Type:	Bank Account (Balance Sheet Account)				
Print Type:	Detail				
Bank/Card Name:	First Bank				
Bank/Card Description:	Operating Account				
Bank/Card Account #:	9874-342-22352				
Accrual Acct:	No				
Inactive:	No				
Display on Detail Report:	Yes				
Display on Summary Report:	No				
Invert Standard Balance Type:	No				
Password Protect PDF Recon Report:	No				
Advanced Client Costs Account:	No				
*** Account Balances ***					
Dec 22:	0.00	Nov 22:	0.00	Oct 22:	0.00
Sep 22:	0.00	Aug 22:	258,675.71	Jul 22:	258,675.71
Jun 22:	234,425.33	May 22:	205,999.18	Apr 22:	211,946.01
Mar 22:	216,795.49	Feb 22:	208,379.22	Jan 22:	196,053.72
Dec 21:	258,207.17	Nov 21:	319,468.43	Oct 21:	287,115.70
Sep 21:	286,821.52	Aug 21:	297,430.75	Jul 21:	287,122.75
Jun 21:	287,122.75	May 21:	163,202.50	Apr 21:	0.00
Mar 21:	0.00	Feb 21:	0.00	Jan 21:	0.00
Dec 20:	0.00	Nov 21:	0.00	Oct 20:	0.00
Sep 20:	0.00	Aug 20:	0.00	Jul 20:	0.00
Jun 20:	0.00	May 20:	0.00	Apr 20:	0.00
Mar 20:	0.00	Feb 20:	0.00	Jan 20:	0.00

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The Account Setup Report displays information about the selected account.

Account Information Reports

Date: 08/23/2022	Account Information Balances Report		Page: 1
	Jensen, Martin & Anderson		
Account #: 1110.00 - Operating Account			
Monthly Balances	2021	2022	Difference
January	0.00	258,207.17	-258,207.17
February	0.00	196,053.72	-196,053.72
March	0.00	208,529.22	-208,529.22
April	0.00	216,949.49	-216,949.49
May	0.00	212,250.01	-212,250.01
June	163,202.50	206,403.18	-43,200.68
July	287,122.75	233,214.23	53,908.52
August	287,122.75	256,290.65	30,832.10
September	297,430.75		
October	286,821.52		
November	287,115.70		
December	319,468.43		

Account Information Report - **Balances** tab

Date: 08/23/2022	Account Information Budgets Report		Page: 1
	Jensen, Martin & Anderson		
Account #: 5100.00 - Partner Salaries			
Budget Information	2022 Actual	2022 Budget	Difference
January	21,000.00	21,000.00	0.00
February	21,000.00	21,000.00	0.00
March	21,000.00	21,000.00	0.00
April	0.00	21,000.00	-21,000.00
May	42,000.00	21,000.00	21,000.00
June	21,000.00	21,000.00	0.00
July	21,000.00	21,000.00	0.00
August	0.00	21,000.00	0.00
September		21,000.00	
October		21,000.00	
November		21,000.00	
December		21,000.00	
Total:	147,000.00	252,000.00	-105,000.00

Account Information Report - **Budgets** tab

Date: 08/23/2022	Journal		Page: 1							
	Jensen, Martin & Anderson									
From mm/dd/yyyy Thru mm/dd/yyyy										
Department: All Departments										
Trans #	Account #	Date	Src	Reference	Check #	DP	JR	Debit	Credit	Description
22	5100.00	10/23/2021	M		0	4		21,000.00		Partner Payroll - October
34	5100.00	11/27/2021	M		0	4		21,000.00		Partner Payroll - November
49	5100.00	12/29/2021	M		0	4		21,000.00		Partner Payroll - December
60	5100.00	01/27/2022	M		0	4		21,000.00		Partner Payroll - January
73	5100.00	02/25/2022	M		0	4		21,000.00		Partner Payroll - February
86	5100.00	03/28/2022	M		0	4		21,000.00		Partner Payroll - March
99	5100.00	04/27/2022	M		0	4		21,000.00		Partner Payroll - April
113	5100.00	05/13/2022	M		0	4		21,000.00		Partner Payroll - May
124	5100.00	06/28/2022	M		0	4		21,000.00		Partner Payroll - June
143	5100.00	07/28/2022	M		0	4		21,000.00		Partner Payroll - July
157	5100.00	08/23/2022	M		0	4		21,000.00		Partner Payroll - August
Grand Totals:								231,000.00	0.00	

Account Information Report - **Journal** tab

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

Balances tab

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

Budgets tab

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

Journal tab

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

Budget Report

Date: 08/23/2022		Budget Report for Jan 22 - Dec 22											Page: 1	
		Jensen, Martin & Anderson												
Departments: All Departments		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
4100.01	1 Fee Income - MLJ	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00	132,000.00
4100.02	2 Fee Income - PAM	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	120,000.00
4100.03	3 Fee Income - RPA	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	84,000.00
4100.04	4 Fee Income - ROB	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00	108,000.00
4100.05	5 Fee Income - KIM	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00	79,200.00
4100.06	6 Fee Income - DHB	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	36,000.00
4100.07	7 Fee Income - CB	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00	33,600.00
4100.08	8 Fee Income - JAN	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00	54,000.00
4100.09	9 Fee Income - JIM	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00	78,000.00
4100.10	10 Fee Income - JPP	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	25,200.00
4800.00	0 Finance Charge Income	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	2,400.00
4900.00	0 Miscellaneous Income	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	36,000.00
Total Income		65,700.00	65,700.00	65,700.00	65,700.00	65,700.00	65,700.00	65,700.00	65,700.00	65,700.00	65,700.00	65,700.00	65,700.00	788,400.00

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

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

Definitions for Budget Report

Date

Report Date entered when the report was run.

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

Journal Entry Verification List

Date: 08/23/2022												
GL Journal Entry Verification List												
Jensen, Martin & Anderson User: DAN Daniel H. Brady												
Page: 1												
Account	Account Name	Jrn	Date	Date Entered	Reference	Check #	Amount	DIC	Src	Status	Trans #	Description
1110.00	Operating Account	2	08/12/2022	08/18/2022	415.00		80,000.00	D	B	O	221	Payment
4100.01	Fee Income - MLJ	2	08/12/2022	08/18/2022	415.00		20,271.30	C	B	O	221	Payment
4100.02	Fee Income - PAM	2	08/12/2022	08/18/2022	415.00		19,213.93	C	B	O	221	Payment
4100.03	Fee Income - RPA	2	08/12/2022	08/18/2022	415.00		3,796.44	C	B	O	221	Payment
4100.04	Fee Income - ROB	2	08/12/2022	08/18/2022	415.00		21,114.99	C	B	O	221	Payment
4100.05	Fee Income - KIM	2	08/12/2022	08/18/2022	415.00		1,529.12	C	B	O	221	Payment
4100.06	Fee Income - DHB	2	08/12/2022	08/18/2022	415.00		1,413.43	C	B	O	221	Payment
4100.07	Fee Income - CB	2	08/12/2022	08/18/2022	415.00		4,386.79	C	B	O	221	Payment
4100.08	Fee Income - JAN	2	08/12/2022	08/18/2022	415.00		3,614.31	C	B	O	221	Payment
4100.09	Fee Income - JIM	2	08/12/2022	08/18/2022	415.00		2,372.78	C	B	O	221	Payment
4100.10	Fee Income - JPP	2	08/12/2022	08/18/2022	415.00		2,286.91	C	B	O	221	Payment
1110.00	Operating Account	2	08/18/2022	08/18/2022	200.02	16	-1,451.00	D	B	R	222	Payment
2270.00	Unapplied Payments	2	08/18/2022	08/18/2022	200.02	16	-1,451.00	C	B	R	222	Payment
1110.00	Operating Account	2	08/18/2022	08/18/2022	200.02	16	1,451.00	D	B	O	223	Payment
4100.01	Fee Income - MLJ	2	08/18/2022	08/18/2022	200.02	16	858.31	C	B	O	223	Payment
4100.06	Fee Income - DHB	2	08/18/2022	08/18/2022	200.02	16	91.00	C	B	O	223	Payment
4100.07	Fee Income - CB	2	08/18/2022	08/18/2022	200.02	16	72.53	C	B	O	223	Payment
4100.08	Fee Income - JAN	2	08/18/2022	08/18/2022	200.02	16	429.16	C	B	O	223	Payment
1110.00	Operating Account	2	08/12/2022	08/12/2022	850.00		-125.00	D	B	R	224	Payment
2270.00	Unapplied Payments	2	08/12/2022	08/12/2022	850.00		-125.00	C	B	R	224	Payment
1110.00	Operating Account	2	08/12/2022	08/18/2022	850.00		125.00	D	B	O	225	Payment
4100.01	Fee Income - MLJ	2	08/12/2022	08/18/2022	850.00		111.61	C	B	O	225	Payment
4100.05	Fee Income - KIM	2	08/12/2022	08/18/2022	850.00		13.39	C	B	O	225	Payment
1110.00	Operating Account	2	08/02/2022	08/18/2022	121.01		5,000.00	D	B	O	226	Payment
4100.01	Fee Income - MLJ	2	08/02/2022	08/18/2022	121.01		1,857.27	C	B	O	226	Payment
4100.02	Fee Income - PAM	2	08/02/2022	08/18/2022	121.01		2,197.20	C	B	O	226	Payment
4100.03	Fee Income - RPA	2	08/02/2022	08/18/2022	121.01		914.00	C	B	O	226	Payment
4100.05	Fee Income - KIM	2	08/02/2022	08/18/2022	121.01		31.53	C	B	O	226	Payment
1442.00	Software	3	08/23/2022	08/23/2022	320559	25654	205.00	D	A	O	227	Software Technology, LLC/Purchase Tabs3 Device Interface Program
1110.00	Operating Account	3	08/23/2022	08/23/2022	320559	25654	205.00	C	A	O	227	Software Technology, LLC/Purchase Tabs3 Device Interface Program
1210.00	Client Cost Advances	3	08/23/2022	08/23/2022		25655	150.00	D	A	O	228	Clerk of the District Court/Petition for Dissolution of Marriage Filing Fee
1110.00	Operating Account	3	08/23/2022	08/23/2022		25655	150.00	C	A	O	228	Clerk of the District Court/Petition for Dissolution of Marriage Filing Fee
5400.00	Contract Labor	3	08/23/2022	08/23/2022	KEY	25656	10.00	D	A	O	229	D & B Real Estate Management Company/Duplicate Key for building
1110.00	Operating Account	3	08/23/2022	08/23/2022	KEY	25656	10.00	C	A	O	229	D & B Real Estate Management Company/Duplicate Key for building
8090.00	Telephone	3	08/23/2022	08/23/2022	402310760011	25657	68.96	D	A	O	230	Sprint Local & Long Distance/July Cell Phone Charges
1110.00	Operating Account	3	08/23/2022	08/23/2022	402310760011	25657	68.96	C	A	O	230	Sprint Local & Long Distance/July Cell Phone Charges
8200.00	Professional Services	3	08/23/2022	08/23/2022		25658	750.00	D	A	O	231	Clean All Janitorial Services/Monthly Cleaning Charges (Bi-Weekly Service)
1110.00	Operating Account	3	08/23/2022	08/23/2022		25658	750.00	C	A	O	231	Clean All Janitorial Services/Monthly Cleaning Charges (Bi-Weekly Service)
							Debits:	66,183.96				
							Credits:	66,183.96				
Account Checksum = 12,309,204												
Changed Entries												
New												
2230.00	Credit Card Payable	1	07/25/2022	08/18/2022			100.00	D	M	O	216	Payment in full
Old												
2230.00	Credit Card Payable	1	07/25/2022	08/18/2022			100.00	C	M	O	216	Payment in full
New												
1110.00	Operating Account	1	07/25/2022	08/22/2022			100.00	C	M	O	216	Payment in full
Old												
1110.00	Operating Account	1	07/25/2022	08/22/2022			100.00	D	M	O	216	Payment in full
New												
4100.05	Fee Income - KIM	2	08/02/2022	08/18/2022	121.01		31.53	C	B	O	226	Payment
Old												
4100.05	Fee Income - KIM	2	08/02/2022	08/18/2022	121.01		31.53	C	B	O	226	Payment
Total Transaction Count = 41												

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

Definitions for Journal Entry Verification List

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

Reference	User defined alpha-numeric field with a maximum of 12 characters. If journal entries are posted from Trust Accounting Software, the TAS trust account number is automatically entered in the Reference field. If journal entries are posted from Tabs3, the client number is automatically entered in the Reference field.
D/C	D = Debit entry, C = Credit entry.
Src	Source. This information indicates the origin of the journal entry and is automatically generated by GLS. M = manual entry (generated by GLS), B = billing (generated by Tabs3), A = APS (generated by the Accounts Payable Software), T = TAS (generated by the Trust Accounting Software), P = 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 #	Transaction #. 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: 08/23/2022		Bank Account Balance Jensen, Martin & Anderson	Page: 1
<u>Account</u>	<u>Description</u>		<u>Balance</u>
1110.00	Operating Account		256,280.65
1120.00	Money Market		21,351.17
1130.00	Payroll		53,795.28
1140.00	Petty Cash		5,315.16
		Total:	<u>336,742.26</u>

Menu [Reports | Bank Account Balance](#)

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

Definitions for Bank Account Balance Report

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

Deposit Summary

Date: 08/23/2022		GL Deposit Summary Jensen, Martin & Anderson		Page: 1
Deposit To:	First Bank	Deposit Date:	08/23/2022	
Account Name:	Operating Account	Deposit ID:	20220823	
Account #:	9874-342-22352			

Chk #	Date	Rcpt Type	Reference	Description	Amount
	08/23/2022	Cash	415.00	Payment	16,440.00
	08/23/2022	Cash	200.01	Payment	812.50
	08/23/2022	Cash	200.01	Payment	506.25
	08/23/2022	Cash	415.00	Payment	50,000.00
Total Cash					67,758.75
Deposit Total (0 Items)					67,758.75

Depositor's Signature: _____

Menu

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

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

Definitions for Deposit Summary

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

¹ Not shown on the sample report.

Advanced Client Costs Report

Date: 08/23/2022	Advanced Client Costs Report Jensen, Martin & Anderson	Page: 1
Tabs3 Billing Advances Due		0.00
Tabs3 Billing WIP Advances	+	160.00
AP Unposted Unpaid Invoices	-	160.00
AP Unposted Checks/EFTs	-	0.00
Calculated Advanced Client Costs Balance		0.00
GL Advanced Client Costs Accounts		
1210.00 - Advanced Client Costs Balance		590.00
Pending Tabs3 Billing Advance Payments	-	590.00
GL Advanced Client Costs Accounts Total	-	0.00
Discrepancy		In Balance

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

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

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

Definitions for Advanced Client Costs Report

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

¹ Not shown on the sample report.

Reconciliation Discrepancy Report

Date: 08/23/2022

GL Reconciliation Discrepancy Report

Jensen, Martin & Anderson

Page: 1

GLS Account #: 1110.00 - Operating Account
 Bank Account #: 9874-342-22352 - First Bank
 Statement Date: 07/31/2022

Beginning Balance Comparison

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

Last Reconciliation

Statement Date	06/30/2022
Statement Ending Balance	206,403.18
Reconciliation Report	recon_20220630_1110-00.pdf

Unreconciled Journal Entries

Date	Check #	Reference	Description	Debit	Credit	Trans #
07/04/2022	18542		Referral Fee	25,000.00		217
07/15/2022	25841		City of Lincoln - Parking		90.00	129
07/15/2022	25840		D & B Real Estate - Monthly Rent		6,500.00	130
07/15/2022			Rent Received - Sublease	3,000.00		130
07/19/2022	25843		Lincoln Electric Company		98.25	131
07/23/2022	25845		Eastern Nebraska Cable Company		95.00	138
07/23/2022	25846		Lincoln Telephone Company		765.25	138
07/23/2022	25842		Postage		250.00	138
07/23/2022	25647	3243387	United Parcel Service/Overnight document		75.00	139
07/23/2022	25648		Jackson/Wylinda/Catering/Firm Retreat		1,500.00	140
07/23/2022	25847		Equipment Lease		110.00	141
07/23/2022			Payment in full		100.00	216
07/26/2022	25646		Clean All Janitorial/Monthly Cleaning Ch		750.00	134
07/26/2022		121.01	Payment	269.93		166
07/29/2022	25848		Payment on Bank Loan		1,000.00	142
07/29/2022	25853		State Income Tax		1,703.15	143
07/29/2022	25852		Payroll Taxes		8,485.49	143
07/29/2022	25851		401(K) Contributions		4,868.06	143
07/29/2022	25850		Payroll Deposit		32,026.96	143
07/29/2022	25855		Employee Health Insurance		7,370.00	143
07/29/2022	25854		Workers' Comp./SUTA		707.16	143
07/29/2022	25849		Payroll Service		65.00	143
07/29/2022		200.01	Payment	275.00		170
07/29/2022		415.00	Payment	65,011.69		182
08/04/2022		121.01	Payment	5,000.00		226
08/12/2022			Rent Received - Sublease	3,000.00		144
08/12/2022	25857		City of Lincoln - Parking		90.00	144
08/12/2022	25856		D & B Real Estate - Monthly Rent		6,500.00	144
08/17/2022	25859		Lincoln Electric Systems		125.89	148
08/17/2022	25858		Postage		250.00	148
08/17/2022		415.00	Payment	20,000.00		183
08/17/2022		850.00	Payment	125.00		184
08/17/2022		415.00	Payment	-20,000.00		218
08/17/2022		415.00	Payment	80,000.00		219
08/19/2022	25860		Equipment Lease		600.00	151
08/20/2022	25861		Lincoln Water & Waste		150.00	152
08/20/2022	25865		ABC Office Supplies		152.36	154
08/20/2022	25863		Eastern Nebraska Cable Company		95.00	154
08/20/2022	25864		Lincoln Telephone Company		756.55	154
08/20/2022	25866		Equipment Lease		110.00	155
08/23/2022	16	200.02	Payment	1,451.00		171
08/23/2022	16	200.02	Payment	-1,451.00		222
08/23/2022	16	200.02	Payment	1,451.00		223
08/24/2022	25862		Business Cards - KIM, JIM, JAN		270.00	153
08/29/2022	25867		Payment on Bank Loan		1,000.00	156
08/29/2022	25869		Payroll Deposit		32,026.96	157
08/29/2022	25870		401(K) Contributions		4,868.06	157
08/29/2022	25874		Employee Health Insurance		7,370.00	157
08/29/2022	25871		Payroll Taxes		8,485.49	157

Date: 08/23/2022		GL Reconciliation Discrepancy Report			Page: 2	
Jensen, Martin & Anderson						
Unreconciled Journal Entries						
Date	Check #	Reference	Description	Debit	Credit	Trans #
08/29/2022	25872		State Income Tax		1,703.15	157
08/29/2022	25873		Workers' Comp./SUTA		707.16	157
08/29/2022	25868		Payroll Service		65.00	157
Total Unreconciled Debits				183,132.62		
Total Unreconciled Credits					131,884.94	
Total Unreconciled Journal Entries				51,247.68		
Manually Reconciled Journal Entries Since Last Reconciliation						
Date	Check #	Reference	Description	Debit	Credit	Trans #
07/25/2022		101.00	Payment	723.40		162
07/25/2022		101.00	Payment	-723.40		186
07/26/2022	3245	101.00	Payment	1,382.35		163
07/26/2022	3245	101.00	Payment	-1,382.35		187
07/29/2022	25844		ABC Office Supplies		186.25	135
08/17/2022		415.00	Payment	-80,000.00		220
08/17/2022		415.00	Payment	80,000.00		221
08/17/2022		850.00	Payment	-125.00		224
08/17/2022		850.00	Payment	125.00		225
Total Manually Reconciled Debits				0.00		
Total Manually Reconciled Credits					186.25	
Total Manually Reconciled Entries				-186.25		

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

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

Definitions for Reconciliation Discrepancy Report

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

Beginning Balance Comparison

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

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

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

Last Reconciliation

Statement Date The statement date of the previously reconciled statement.

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

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

Reconciliation Report

Date: 08/23/2022

GL Detail Reconciliation Report
Jensen, Martin & Anderson

Page: 1

Account #: 1110.00

Operating Account
As of the Period Ending
July 31, 2022

Cleared Checks

Date	Check #	Reference	Description	Amount	Trans #
07/26/2022	25646		Clean All Janitorial/Monthly Cleaning Ch	-750.00	134
07/23/2022	25647	3243387	United Parcel Service/Overnight document	-75.00	139
07/23/2022	25648		Jackson/Wylinda/Catering/Firm Retreat	-1,500.00	140
07/15/2022	25840		D & B Real Estate - Monthly Rent	-6,500.00	130
07/15/2022	25841		City of Lincoln - Parking	-90.00	129
07/23/2022	25842		Postage	-250.00	138
07/19/2022	25843		Lincoln Electric Company	-98.25	131
07/29/2022	25844		ABC Office Supplies	-186.25	135
07/23/2022	25845		Eastern Nebraska Cable Company	-95.00	138
07/23/2022	25846		Lincoln Telephone Company	-765.25	138
07/23/2022	25847		Equipment Lease	-110.00	141
07/29/2022	25848		Payment on Bank Loan	-1,000.00	142
07/29/2022	25849		Payroll Service	-65.00	143
07/29/2022	25850		Payroll Deposit	-32,026.96	143
07/29/2022	25851		401(K) Contributions	-4,868.06	143
07/29/2022	25852		Payroll Taxes	-8,485.49	143
07/29/2022	25853		State Income Tax	-1,703.15	143
07/29/2022	25854		Workers' Comp./SUTA	-707.16	143
07/29/2022	25855		Employee Health Insurance	-7,370.00	143
(-) Total Cleared Checks				19 items	-66,645.57

Cleared EFTs / Other Withdrawals

Date	Reference	Description	Amount	Trans #	
07/23/2022		Payment in full	-100.00	216	
(-) Total Cleared EFTs / Other Withdrawals				1 item	-100.00

Cleared Receipts

Date	Reference	Description	Amount	Trans #	
07/04/2022		Referral Fee	25,000.00	217	
07/19/2022	20220719	Deposit #11	3,000.00	11	
07/26/2022	20220726	Deposit #12	65,286.69	12	
07/26/2022	20220726	Deposit #13	269.93	13	
(+) Total Cleared Receipts				4 items	93,556.62
(+) Total Cleared Other Deposits				0 items	0.00

Reconciliation Balances

Statement Beginning Balance		206,403.18
Cleared Withdrawals	20 items	-66,745.57
Cleared Deposits	4 items	93,556.62
Cleared Balance		233,214.23
Statement Ending Balance		233,214.23
Difference		In Balance

Account Balances as of 07/31/2022

Statement Ending Balance		233,214.23
Total Outstanding Items	0 items	0.00
Current Balance		233,214.23

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

Date: 08/23/2022	GL Summary Reconciliation Report Jensen, Martin & Anderson		Page: 1
Account #: 1110.00	Operating Account		Thru: 07/31/2022
Withdrawals			
Date	Check #	Amount	
07/26/2022	25646	-750.00	
07/23/2022	25647	-75.00	
07/23/2022	25648	-1,500.00	
07/15/2022	25840	-6,500.00	
07/15/2022	25841	-90.00	
07/23/2022	25842	-250.00	
07/19/2022	25843	-98.25	
07/29/2022	25844	-186.25	
07/23/2022	25845	-95.00	
07/23/2022	25846	-765.25	
07/23/2022	25847	-110.00	
07/29/2022	25848	-1,000.00	
07/29/2022	25849	-65.00	
07/29/2022	25850	-32,026.96	
07/29/2022	25851	-4,868.06	
07/29/2022	25852	-8,485.49	
07/29/2022	25853	-1,703.15	
07/29/2022	25854	-707.16	
07/29/2022	25855	-7,370.00	
07/23/2022		-100.00	
Total Withdrawals	20 items	-66,745.57	
Deposits			
Date	Check #	Amount	
07/03/2022	18542	25,000.00	
07/19/2022	DEP	3,000.00	
07/26/2022	DEP	65,286.69	
07/26/2022	DEP	269.93	
Total Deposits	4 items	93,556.62	
Reconciliation Balances			
Statement Beginning Balance		206,403.18	
Cleared Withdrawals	20 items	-66,745.57	
Cleared Deposits	4 items	93,556.62	
Cleared Balance		233,214.23	
Statement Ending Balance		233,214.23	
Difference		In Balance	
Account Balances as of 07/31/2022			
Statement Ending Balance		233,214.23	
Total Outstanding Items	0 items	0.00	
Current Balance		233,214.23	

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

Menu

[Reports | Reconciliation Reports](#)

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

Definitions for Reconciliation Report

Date The date the report was printed.

Reconciliation Balances

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

Account Balances as of

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

¹ = Not shown on the Sample Report.

Journal Report

Date: 08/23/2022

Journal
Jensen, Martin & Anderson

Page: 1

From 08/01/2022 Thru 08/31/2022
Department: All Departments

Trans #	Account #	Date	Src	Reference	Check #	DP	JR	Debit	Credit	Description	
148	1110.00	08/17/2022	M		25859	0	3		125.89	Lincoln Electric Systems	
148	1110.00	08/17/2022	M		25858	0	3		250.00	Postage	
148	8020.00	08/17/2022	M			0	3	125.89		Lincoln Electric Systems	
148	8120.00	08/17/2022	M			0	3	250.00		Postage	
Subtotal for Reference :									375.89	375.89	
183	1110.00	08/17/2022	B	415.00		0	2	20,000.00		Payment	
183	2270.00	08/17/2022	B	415.00		0	2		20,000.00	Payment	
Subtotal for Reference 415.00:									20,000.00	20,000.00	
184	1110.00	08/17/2022	B	850.00		0	2	125.00		Payment	
184	2270.00	08/17/2022	B	850.00		0	2		125.00	Payment	
Subtotal for Reference 850.00:									125.00	125.00	
147	1130.00	08/17/2022	M	Payroll	23328	0	4		1,647.00	Paycheck Jimmy Praum	
147	2110.00	08/17/2022	M	Payroll	23328	0	4		120.00	Paycheck Jimmy Praum	
147	2120.00	08/17/2022	M	Payroll	23328	0	4		80.00	Paycheck Jimmy Praum	
147	2130.00	08/17/2022	M	Payroll	23328	0	4		153.00	Paycheck Jimmy Praum	
147	2140.00	08/17/2022	M	Payroll	23328	0	4		153.00	Paycheck Jimmy Praum	
147	2150.00	08/17/2022	M	Payroll	23328	0	4		16.00	Paycheck Jimmy Praum	
147	2160.00	08/17/2022	M	Payroll	23328	0	4		10.00	Paycheck Jimmy Praum	
147	5150.00	08/17/2022	M	Payroll	23328	0	4	2,000.00		Paycheck Jimmy Praum	
147	5330.00	08/17/2022	M	Payroll	23328	0	4		153.00	Paycheck Jimmy Praum	
147	5340.00	08/17/2022	M	Payroll	23328	0	4		26.00	Paycheck Jimmy Praum	
Subtotal for Reference Payroll:									2,179.00	2,179.00	
Total for Date 08/17/2022:								22,679.89	22,679.89		
151	1110.00	08/19/2022	M		25860	0	3		600.00	Equipment Lease	
151	8060.00	08/19/2022	M			0	3	600.00		Equipment Lease	
Subtotal for Reference :									600.00	600.00	
Total for Date 08/19/2022:								600.00	600.00		
152	1110.00	08/22/2022	M		25861	0	3		150.00	Lincoln Water & Waste	
154	1110.00	08/22/2022	M		25865	0	3		152.36	ABC Office Supplies	
154	1110.00	08/22/2022	M		25863	0	3		95.00	Eastern Nebraska Cable Company	
154	1110.00	08/22/2022	M		25864	0	3		756.55	Lincoln Telephone Company	
155	1110.00	08/22/2022	M		25866	0	3		110.00	Equipment Lease	
152	8020.00	08/22/2022	M			0	3	150.00		Lincoln Water & Waste	
154	8040.00	08/22/2022	M			0	3	152.36		ABC Office Supplies	
155	8060.00	08/22/2022	M			0	3	110.00		Equipment Lease	
154	8090.00	08/22/2022	M			0	3	756.55		Lincoln Telephone Company	
154	8100.00	08/22/2022	M			0	3	95.00		Eastern Nebraska Cable Company	
Subtotal for Reference :									1,263.91	1,263.91	
Total for Date 08/22/2022:								1,263.91	1,263.91		
218	1110.00	08/23/2022	A		25655	0	3		150.00	Clerk of the District Court/Petition for Dissolution of Marriage Filing Fee	
221	1110.00	08/23/2022	A		25658	0	3		750.00	Clean All Janitorial Services/Monthly Cleaning Charges (Bi-Weekly Service)	
218	1210.00	08/23/2022	A		25655	0	3	150.00		Clerk of the District Court/Petition for Dissolution of Marriage Filing Fee	
221	8200.00	08/23/2022	A		25658	0	3	750.00		Clean All Janitorial Services/Monthly Cleaning Charges (Bi-Weekly Service)	
Subtotal for Reference :									900.00	900.00	
219	1110.00	08/23/2022	A	KEY	25656	0	3		10.00	D & B Real Estate Management Company/Duplicate Key for building	
219	5400.00	08/23/2022	A	KEY	25656	0	3	10.00		D & B Real Estate Management Company/Duplicate Key for building	
Subtotal for Reference KEY:									10.00	10.00	
171	1110.00	08/23/2022	B	200.02		16	0	2	1,451.00	Payment	
171	2270.00	08/23/2022	B	200.02		16	0	2		Payment	
Subtotal for Reference 200.02:									1,451.00	1,451.00	
217	1110.00	08/23/2022	A	320559	25654	0	3		150.00	Software Technology, LLC/Purchase Tabs3 Device Interface Program	
217	1442.00	08/23/2022	A	320559	25654	0	3	150.00		Software Technology, LLC/Purchase Tabs3 Device Interface Program	
Subtotal for Reference 320559:									150.00	150.00	
220	1110.00	08/23/2022	A	402310760011	25657	0	3		68.96	Sprint Local & Long Distance/August Cell Phone Charges	
220	8090.00	08/23/2022	A	402310760011	25657	0	3	68.96		Sprint Local & Long Distance/August Cell Phone Charges	
Subtotal for Reference 402310760011:									68.96	68.96	
Total for Date 08/23/2022:								2,579.96	2,579.96		

General Ledger Report Pack

Date: 08/23/2022

Journal
Jensen, Martin & Anderson

Page: 2

From 08/01/2022 Thru 08/31/2022
Department: All Departments

Trans #	Account #	Date	Src	Reference	Check #	DP	JR	Debit	Credit	Description
156	1110.00	08/29/2022	M		25867	0	1		1,000.00	Payment on Bank Loan
157	1110.00	08/29/2022	M		25868	0	4		65.00	Payroll Service
157	1110.00	08/29/2022	M		25869	0	4	32,026.96		Payroll Deposit
157	1110.00	08/29/2022	M		25870	0	4		4,868.06	401(K) Contributions
157	1110.00	08/29/2022	M		25871	0	4		8,485.49	Payroll Taxes
157	1110.00	08/29/2022	M		25872	0	4		1,703.15	State Income Tax
157	1110.00	08/29/2022	M		25873	0	4		707.16	Workers' Comp./SUTA
157	1110.00	08/29/2022	M		25874	0	4		7,370.00	Employee Health Insurance
157	1130.00	08/29/2022	M			0	4	32,026.96		Payroll Deposit
157	1130.00	08/29/2022	M			0	4		32,026.96	Payroll - November
157	2110.00	08/29/2022	M			0	4		4,429.97	Federal Income Tax Withheld
157	2110.00	08/29/2022	M			0	4	4,429.97		Federal Income Tax Withheld
157	2120.00	08/29/2022	M			0	4		1,703.15	State Income Tax Withheld
157	2120.00	08/29/2022	M			0	4	1,703.15		State Income Tax Withheld
157	2130.00	08/29/2022	M			0	4		325.89	Employee FICA Withheld
157	2130.00	08/29/2022	M			0	4	325.89		Employee FICA Withheld
157	2140.00	08/29/2022	M			0	4		325.89	Employer FICA Payable
157	2140.00	08/29/2022	M			0	4	325.89		Employer FICA Payable
157	2150.00	08/29/2022	M			0	4		3,403.74	FUTA Payable
157	2150.00	08/29/2022	M			0	4	3,403.74		FUTA Payable
157	2160.00	08/29/2022	M			0	4		553.80	SUTA Payable
157	2160.00	08/29/2022	M			0	4	553.80		SUTA Payable
157	2210.00	08/29/2022	M			0	4		2,434.03	401(K) Contributions Withheld
157	2210.00	08/29/2022	M			0	4	2,434.03		401(K) Contributions Payable
157	2220.00	08/29/2022	M			0	4		1,680.00	Employee Insurance Withheld
157	2220.00	08/29/2022	M			0	4	1,680.00		Employee Insurance Payable
156	2510.00	08/29/2022	M			0	1	387.74		Principal Payment
157	5100.00	08/29/2022	M			0	4	21,000.00		Partner Payroll - August
157	5110.00	08/29/2022	M			0	4	8,600.00		Associate Payroll - August
157	5120.00	08/29/2022	M			0	4	7,000.00		Legal Assistant Payroll - August
157	5130.00	08/29/2022	M			0	4	3,500.00		Legal Secretary Payroll - August
157	5140.00	08/29/2022	M			0	4	1,300.00		File Clerk Payroll - August
157	5150.00	08/29/2022	M			0	4	1,200.00		Other Staff Payroll - August
157	5310.00	08/29/2022	M			0	4	553.80		SUTA Expense
157	5320.00	08/29/2022	M			0	4	3,403.74		FUTA Expense
157	5330.00	08/29/2022	M			0	4	325.89		FICA Expense
157	5350.00	08/29/2022	M			0	4	2,434.03		401(K) Contributions Match Health
157	5360.00	08/29/2022	M			0	4	5,690.00		Insurance Premiums Workers'
157	5390.00	08/29/2022	M			0	4	153.36		Comp. Expense
157	8150.00	08/29/2022	M			0	4	65.00		Payroll Service
156	8170.00	08/29/2022	M			0	1	612.26		Interest Expense on Bank Loan
Total for Date 08/29/2022:								103,109.30	103,109.30	
Grand Totals:								130,233.06	130,233.06	

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

Date: 08/23/2022

Journal
Jensen, Martin & Anderson

Page: 1

From 08/01/2022 Thru 08/31/2022
Department: All Departments

Trans #	Account #	User ID	Date	Date Entered	Src	Reference	Type	Check #	DP	JR	Debit	Credit	Description
144	1110.00	DAN	08/12/2022	07/29/2022	M			25856	0	3		6,500.00	D & B Real Estate - Monthly Rent
Total for Check # 25856:											0.00	6,500.00	
144	1110.00	DAN	08/12/2022	07/29/2022	M			25857	0	3		90.00	City of Lincoln - Parking
Total for Check # 25857:											0.00	90.00	
148	1110.00	DAN	08/17/2022	08/19/2022	M			25858	0	3		250.00	Postage
Total for Check # 25858:											0.00	250.00	
148	1110.00	DAN	08/17/2022	08/19/2022	M			25859	0	3		125.89	Lincoln Electric Systems
Total for Check # 25859:											0.00	125.89	
151	1110.00	DAN	08/19/2022	08/19/2022	M			25860	0	3		600.00	Equipment Lease
Total for Check # 25860:											0.00	600.00	
152	1110.00	DAN	08/20/2022	08/20/2022	M			25861	0	3		150.00	Lincoln Water & Waste
Total for Check # 25861:											0.00	150.00	
153	1110.00	DAN	08/23/2022	08/23/2022	M			25862	0	3		270.00	Business Cards - KIM, JIM, JAN
Total for Check # 25862:											0.00	270.00	
154	1110.00	DAN	08/20/2022	08/20/2022	M			25863	0	3		95.00	Eastern Nebraska Cable Company
Total for Check # 25863:											0.00	95.00	
154	1110.00	DAN	08/20/2022	08/20/2022	M			25864	0	3		756.55	Lincoln Telephone Company
Total for Check # 25864:											0.00	756.55	
154	1110.00	DAN	08/20/2022	08/20/2022	M			25865	0	3		152.36	ABC Office Supplies
Total for Check # 25865:											0.00	152.36	
155	1110.00	DAN	08/20/2022	08/20/2022	M			25866	0	3		110.00	Equipment Lease
Total for Check # 25866:											0.00	110.00	
Grand Totals:											0.00	9,099.80	

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

Menu [Reports | Journal Report](#)

Journals can be printed at any time for selected ranges of dates, check numbers, departments and in a variety of sort orders. Pages 36 through 37 show only a few of the many different ways that journals can be printed. Up to three sort orders can be selected when printing a Journal Report.

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

Definitions for Journal Report

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

Criteria Page

Date: 08/23/2022	Journal		Page: 1
Jensen, Martin & Anderson			
System Date: 08/23/2022	Time: 08:08 AM	User ID: MLJ	
Account Number Selection Criteria:			
Include Accounts:	All		
Include Accrual Accounts:	No		
Department Selection Criteria:			
Include Departments:	All		
Date Selection:			
Date Range:	July		
Date Selection:	07/01/2022 to: 07/31/2022		
Journal Report Options:			
Include:			
Check #:	0	Thru:	999999999
Journal #:	All		
Record Source:	All		
User IDs:	All		
Record Status:	All		
Format Options:			
Include Columns:			
Transaction #	Yes		
Account #	Yes		
User ID	No		
Date	Yes		
Date Entered	No		
Source	Yes		
Reference	Yes		
Type	No		
Check #	Yes		
Department	Yes		
Journal #	Yes		
Amount	Yes		
Description	Yes		
Orientation:	Portrait		
Sort Options:			
1st Sort Order:	Reference		
Subtotal:	Yes		
Start sort on new page:	No		
2nd Sort Order:	Date		
Subtotal:	Yes		
Start sort on new page:	No		
3rd Sort Order:	None		
Subtotal:	No		
Start sort on new page:	No		
Account Order:	Chart of Accounts Order		

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

General Ledger Report

Sample General Ledger Report page 1 showing account details for various departments and transactions. The report includes columns for Date, Description, Debit, Credit, Balance, and various other financial metrics.

Sample General Ledger Report page 2 showing account details for various departments and transactions. The report includes columns for Date, Description, Debit, Credit, Balance, and various other financial metrics.

Sample General Ledger Report page 3 showing account details for various departments and transactions. The report includes columns for Date, Description, Debit, Credit, Balance, and various other financial metrics.

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

Menu [Reports | General Ledger Report](#)

The General Ledger Report shows detailed activity for each account.

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

Definitions for General Ledger Report

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

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

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

Net Change Total debits minus total credits.

Retained Earnings Information

Retained Earnings account balances are always calculated.

The Balance Forward and Ending Balance for the Retained Earnings account are calculated figures based on Assets - Liabilities. For example, if you are running a report for the month of November 2023, to get the Balance Forward, General Ledger calculates the total of all journal entries posted to all asset accounts through October 31, 2023 and then deducts the calculated total of all journal entries posted to all liability accounts through October 31, 2023. 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 2023 example, General Ledger calculates the total of all journal entries posted to all asset accounts through November 30, 2023 and then deducts the calculated total of all journal entries posted to all liability accounts through November 30, 2023. This figure represents the Ending Balance as of November 30, 2023.

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

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

General Ledger Report Pack

Date: 08/23/2022

General Ledger Report
Jensen, Martin & Anderson

Page: 1

From 07/01/2022 Thru 07/31/2022
Department: All Departments

Account #	DP	Description	Trans #	JR	Date	Reference	Check #	Src	Debit	Credit	Net Change	Balance
1110.00	0	Operating Account										
		Balance Forward										206,403.18
		Referral Fee	217	1	07/04/2022		18542	M	25,000.00			231,403.18
		Rent Received - Sublease	130	3	07/15/2022			M	3,000.00			234,403.18
		D & B Real Estate - Monthly Rent	130	3	07/15/2022		25840	M		6,500.00		227,903.18
		City of Lincoln - Parking	129	3	07/15/2022		25841	M		90.00		227,813.18
		Lincoln Electric Company	131	3	07/19/2022		25843	M		98.25		227,714.93
		Payment in full	216	1	07/23/2022			M		100.00		227,614.93
		United Parcel Service/Overnight document	139	3	07/23/2022	3243387	25647	A		75.00		227,539.93
		Jackson/Wylanda/Catering/Firm Retreat	140	3	07/23/2022		25648	A		1,500.00		226,039.93
		Postage	138	3	07/23/2022		25842	M		250.00		225,789.93
		Eastern Nebraska Cable Company	138	3	07/23/2022		25845	M		95.00		225,694.93
		Lincoln Telephone Company	138	3	07/23/2022		25846	M		765.25		224,929.68
		Equipment Lease	141	3	07/23/2022		25847	M		110.00		224,819.68
		Payment	162	2	07/25/2022	101.00		B	723.40			225,543.08
		Payment	186	2	07/25/2022	101.00		B	-723.40			224,819.68
		Payment	166	2	07/26/2022	121.01		B	269.93			225,089.61
		Payment	163	2	07/26/2022	101.00	3245*	B	1,382.35			226,471.96
		Payment	187	2	07/26/2022	101.00	3245*	B	-1,382.35			225,089.61
		Clean All Janitorial/Monthly Cleaning Ch	134	3	07/26/2022		25646	A		750.00		224,339.61
		Payment	170	2	07/29/2022	200.01		B	275.00			224,614.61
		Payment	182	2	07/29/2022	415.00		B	65,011.69			289,626.30
		ABC Office Supplies	135	3	07/29/2022		25844	M		186.25		289,440.05
		Payment on Bank Loan	142	3	07/29/2022		25848	M		1,000.00		288,440.05
		Payroll Service	143	4	07/29/2022		25849	M		65.00		288,375.05
		Payroll Deposit	143	4	07/29/2022		25850	M		32,026.96		256,348.09
		401(K) Contributions	143	4	07/29/2022		25851	M		4,868.06		251,480.03
		Payroll Taxes	143	4	07/29/2022		25852	M		8,485.49		242,994.54
		State Income Tax	143	4	07/29/2022		25853	M		1,703.15		241,291.39
		Workers' Comp./SUTA	143	4	07/29/2022		25854	M		707.16		240,584.23
		Employee Health Insurance	143	4	07/29/2022		25855	M		7,370.00		233,214.23
		Period Totals							93,556.62	66,745.57	26,811.05	233,214.23
1130.00	0	Payroll										10,000.00
		Balance Forward										10,000.00
		Payroll - October	143	4	07/29/2022			M		32,026.96		-22,026.96
		Payroll Deposit	143	4	07/29/2022		25850	M	32,026.96			10,000.00
		Period Totals							32,026.96	32,026.96	0.00	10,000.00
1210.00	0	Client Cost Advances										1,961.00
		Balance Forward										1,961.00
		United Parcel Service/Overnight document	139	3	07/23/2022	3243387	25647	A	75.00			2,036.00
		Payment	210	2	07/26/2022	121.01		B		35.00		2,001.00
		Period Totals							75.00	35.00	40.00	2,001.00
1413.00	0	Accumulated Depreciation										-975.76
		Balance Forward										-975.76
		1/12 Annual Depreciation	132	1	07/25/2022	Depreciation		R		121.97		-1,097.73
		Period Totals							0.00	121.97	-121.97	-1,097.73
2110.00	0	Federal Income Tax Withheld										1,360.00
		Balance Forward										1,360.00
		Federal Income Tax Withheld	143	4	07/29/2022			M		4,429.97		5,789.97
		Federal Income Tax Withheld	143	4	07/29/2022		25852	M	4,429.97			1,360.00
		Period Totals							4,429.97	4,429.97	0.00	1,360.00
2120.00	0	State Income Tax Withheld										440.00
		Balance Forward										440.00
		State Income Tax Withheld	143	4	07/29/2022			M		1,703.15		2,143.15
		State Income Tax Withheld	143	4	07/29/2022			M	1,703.15			440.00
		Period Totals							1,703.15	1,703.15	0.00	440.00
2130.00	0	Employee FICA Withheld										612.00
		Balance Forward										612.00
		Employee FICA Withheld	143	4	07/29/2022			M		325.89		937.89
		Employee FICA Withheld	143	4	07/29/2022		25852	M	325.89			612.00
		Period Totals							325.89	325.89	0.00	612.00
2140.00	0	Employer FICA Payable										612.00
		Balance Forward										612.00
		Employer FICA Payable	143	4	07/29/2022			M		325.89		937.89
		Employer FICA Payable	143	4	07/29/2022		25852	M	325.89			612.00
		Period Totals							325.89	325.89	0.00	612.00
2150.00	0	FUTA Payable										64.00
		Balance Forward										64.00
		FUTA Payable	143	4	07/29/2022			M		3,403.74		3,467.74
		FUTA Payable	143	4	07/29/2022		25852	M	3,403.74			64.00
		Period Totals							3,403.74	3,403.74	0.00	64.00
2160.00	0	SUTA Payable										40.00
		Balance Forward										40.00
		SUTA Payable	143	4	07/29/2022			M		553.80		593.80
		SUTA Payable	143	4	07/29/2022			M	553.80			40.00
		Period Totals							553.80	553.80	0.00	40.00
2210.00	0	401(K) Contributions Payable										0.00
		Balance Forward										0.00
		401(K) Contributions Withheld	143	4	07/29/2022			M		2,434.03		2,434.03
		401(K) Contributions Payable	143	4	07/29/2022		25851	M	2,434.03			0.00
		Period Totals							2,434.03	2,434.03	0.00	0.00
2220.00	0	Employee Insurance Payable										0.00
		Balance Forward										0.00
		Employee Insurance Withheld	143	4	07/29/2022			M		1,680.00		1,680.00
		Employee Insurance Payable	143	4	07/29/2022			M	1,680.00			0.00
		Period Totals							1,680.00	1,680.00	0.00	0.00
2230.00	0	Credit Card Payable										0.00
		Balance Forward										0.00
		Toner	214	1	07/12/2022			M		52.68		52.68
		Payment in full	216	1	07/23/2022			M	100.00			-47.32
		Business Lunch with client	215	1	07/29/2022			M		47.32		0.00
		Period Totals							100.00	100.00	0.00	0.00
2270.00	0	Unapplied Payments										0.00
		Balance Forward										0.00
		Payment	162	2	07/25/2022	101.00		B		723.40		723.40

General Ledger Report Pack

Date: 08/23/2022

General Ledger Report
Jensen, Martin & Anderson

Page: 2

From 07/01/2022 Thru 07/31/2022
Department: All Departments

Account #	DP	Description	Trans #	JR	Date	Reference	Check #	Src	Debit	Credit	Net Change	Balance
2270.00	0	Unapplied Payments										
		(continued)										
		Payment	186	2	07/25/2022	101.00		B		-723.40		0.00
		Payment	166	2	07/26/2022	121.01		B		269.93		269.93
		Payment	210	2	07/26/2022	121.01		B	269.93			0.00
		Payment	211	2	07/26/2022	200.01		B		275.00		-275.00
		Payment	212	2	07/26/2022	415.00		B	65,011.69			-65,286.69
		Payment	163	2	07/26/2022	101.00	3245	B		1,382.35		-63,904.34
		Payment	187	2	07/26/2022	101.00	3245	B		-1,382.35		-65,286.69
		Payment	170	2	07/29/2022	200.01		B		275.00		-65,011.69
		Payment	182	2	07/29/2022	415.00		B		65,011.69		0.00
		Period Totals							65,556.62	65,556.62	0.00	0.00
2510.00	0	Bank Loan Payable										8,033.35
		Principal Payment	142	3	07/29/2022		25848	M	359.02			7,674.33
		Period Totals							359.02	0.00	-359.02	7,674.33
3310.00	0	Current Year Retained Earnings										106,407.57
		Automatic Posting of Gain (Loss)										27,088.10
		Period Totals							0.00	27,088.10	27,088.10	133,495.67
4100.01	1	Fee Income - MLJ										117,610.52
		Payment	210	2	07/26/2022	121.01		B		37.19		117,647.71
		Payment	211	2	07/26/2022	200.01		B		166.96		117,814.67
		Payment	212	2	07/26/2022	415.00		B		14,834.22		132,648.89
		Period Totals							0.00	15,038.37	15,038.37	132,648.89
4100.02	2	Fee Income - PAM										96,105.25
		Payment	210	2	07/26/2022	121.01		B		4.93		96,110.18
		Payment	211	2	07/26/2022	200.01		B		45.08		96,155.26
		Payment	212	2	07/26/2022	415.00		B		19,866.99		116,022.25
		Period Totals							0.00	19,917.00	19,917.00	116,022.25
4100.03	3	Fee Income - RPA										62,356.44
		Payment	210	2	07/26/2022	121.01		B		60.78		62,417.22
		Payment	211	2	07/26/2022	200.01		B		47.70		62,464.92
		Payment	212	2	07/26/2022	415.00		B		5,203.56		67,668.48
		Period Totals							0.00	5,312.04	5,312.04	67,668.48
4100.04	4	Fee Income - ROB										78,062.42
		Payment	212	2	07/26/2022	415.00		B		8,434.38		86,496.80
		Period Totals							0.00	8,434.38	8,434.38	86,496.80
4100.05	5	Fee Income - KIM										28,000.00
		Payment	212	2	07/26/2022	415.00		B		2,408.38		30,408.38
		Period Totals							0.00	2,408.38	2,408.38	30,408.38
4100.06	6	Fee Income - DHB										15,002.00
		Payment	212	2	07/26/2022	415.00		B		625.89		15,627.89
		Period Totals							0.00	625.89	625.89	15,627.89
4100.07	7	Fee Income - CB										18,207.39
		Payment	212	2	07/26/2022	415.00		B		4,246.55		22,453.94
		Period Totals							0.00	4,246.55	4,246.55	22,453.94
4100.08	8	Fee Income - JAN										14,628.17
		Payment	211	2	07/26/2022	200.01		B		15.26		14,643.43
		Payment	212	2	07/26/2022	415.00		B		3,201.73		17,845.16
		Period Totals							0.00	3,216.99	3,216.99	17,845.16
4100.09	9	Fee Income - JIM										8,050.00
		Payment	212	2	07/26/2022	415.00		B		1,564.72		9,614.72
		Period Totals							0.00	1,564.72	1,564.72	9,614.72
4100.10	10	Fee Income - JPP										24,200.00
		Payment	212	2	07/26/2022	415.00		B		3,543.09		27,743.09
		Period Totals							0.00	3,543.09	3,543.09	27,743.09
4400.00	0	Expense Income										194.56
		Payment	210	2	07/26/2022	121.01		B		132.03		326.59
		Payment	212	2	07/26/2022	415.00		B		554.25		880.84
		Period Totals							0.00	686.28	686.28	880.84
4800.00	0	Finance Charge Income										2,594.28
		Payment	212	2	07/26/2022	415.00		B		527.93		3,122.21
		Period Totals							0.00	527.93	527.93	3,122.21
4900.00	0	Miscellaneous Income										27,000.00
		Referral Fee	217	1	07/04/2022		18542	M		25,000.00		52,000.00
		Rent Received - Sublease	130	3	07/15/2022			M		3,000.00		55,000.00
		Period Totals							0.00	28,000.00	28,000.00	55,000.00
5100.00	0	Partner Salaries										189,000.00
		Partner Payroll - July	143	4	07/29/2022			M	21,000.00			210,000.00
		Period Totals							21,000.00	0.00	21,000.00	210,000.00
5110.00	0	Associate Salaries										77,400.00
		Associate Payroll - July	143	4	07/29/2022			M	8,600.00			86,000.00
		Period Totals							8,600.00	0.00	8,600.00	86,000.00
5120.00	0	Legal Assistant Salaries Legal										63,000.00
		Assistant Payroll - July	143	4	07/29/2022			M	7,000.00			70,000.00
		Period Totals							7,000.00	0.00	7,000.00	70,000.00
5130.00	0	Legal Secretary Salaries Legal										31,500.00
		Secretary Payroll - July	143	4	07/29/2022			M	3,500.00			35,000.00

General Ledger Report Pack

Date: 08/23/2022

General Ledger Report
Jensen, Martin & Anderson

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From 07/01/2022 Thru 07/31/2022
Department: All Departments

Account #	DP	Description	Trans #	JR	Date	Reference	Check #	Src	Debit	Credit	Net Change	Balance
5130.00	0	Legal Secretary Salaries				(continued)			3,500.00	0.00	3,500.00	35,000.00
						Period Totals						
5140.00	0	File Clerk Salaries				Balance Forward						11,700.00
		File Clerk Payroll - July	143	4	07/29/2022			M	1,300.00			13,000.00
						Period Totals			1,300.00	0.00	1,300.00	13,000.00
5150.00	0	Other Staff Salaries Other				Balance Forward						10,800.00
		Staff Payroll - July	143	4	07/29/2022			M	1,200.00			12,000.00
						Period Totals			1,200.00	0.00	1,200.00	12,000.00
5310.00	0	Employer SUTA				Balance Forward						4,984.20
		SUTA Expense	143	4	07/29/2022			M	553.80			5,538.00
						Period Totals			553.80	0.00	553.80	5,538.00
5320.00	0	Employer FUTA				Balance Forward						30,633.66
		FUTA Expense	143	4	07/29/2022			M	3,403.74			34,037.40
						Period Totals			3,403.74	0.00	3,403.74	34,037.40
5330.00	0	Employer FICA				Balance Forward						2,933.01
		FICA Expense	143	4	07/29/2022			M	325.89			3,258.90
						Period Totals			325.89	0.00	325.89	3,258.90
5350.00	0	401(K) Match				Balance Forward						21,906.27
		401(K) Contributions Match	143	4	07/29/2022		25851	M	2,434.03			24,340.30
						Period Totals			2,434.03	0.00	2,434.03	24,340.30
5360.00	0	Health Insurance Premiums				Balance Forward						51,210.00
		Health Insurance Premiums	143	4	07/29/2022			M	5,690.00			56,900.00
						Period Totals			5,690.00	0.00	5,690.00	56,900.00
5390.00	0	Workers Comp Insurance				Balance Forward						1,380.24
		Workers Comp. Expense	143	4	07/29/2022			M	153.36			1,533.60
						Period Totals			153.36	0.00	153.36	1,533.60
7010.00	0	Client Meals				Balance Forward						0.00
		Business Lunch with client	215	1	07/29/2022			M	47.32			47.32
						Period Totals			47.32	0.00	47.32	47.32
8010.00	0	Office Rent				Balance Forward						58,500.00
		D & B Real Estate - Monthly Rent	130	3	07/15/2022		25840	M	6,500.00			65,000.00
						Period Totals			6,500.00	0.00	6,500.00	65,000.00
8020.00	0	Utilities				Balance Forward						1,678.85
		Lincoln Electric Company	131	3	07/19/2022		25843	M	98.25			1,777.10
						Period Totals			98.25	0.00	98.25	1,777.10
8030.00	0	Parking				Balance Forward						810.00
		City of Lincoln - Parking	129	3	07/15/2022		25841	M	90.00			900.00
						Period Totals			90.00	0.00	90.00	900.00
8040.00	0	Office Supplies				Balance Forward						1,126.53
		Toner	214	1	07/12/2022			M	52.68			1,179.21
		ABC Office Supplies	135	3	07/29/2022		25844	M	186.25			1,365.46
						Period Totals			238.93	0.00	238.93	1,365.46
8060.00	0	Office Equipment Lease				Balance Forward						3,390.00
		Equipment Lease	141	3	07/23/2022		25847	M	110.00			3,500.00
						Period Totals			110.00	0.00	110.00	3,500.00
8090.00	0	Telephone				Balance Forward						6,624.84
		Lincoln Telephone Company	138	3	07/23/2022		25846	M	765.25			7,390.09
						Period Totals			765.25	0.00	765.25	7,390.09
8100.00	0	Internet/Online Charges				Balance Forward						855.00
		Eastern Nebraska Cable Company	138	3	07/23/2022		25845	M	95.00			950.00
						Period Totals			95.00	0.00	95.00	950.00
8120.00	0	Postage				Balance Forward						3,250.00
		Postage	138	3	07/23/2022		25842	M	250.00			3,500.00
						Period Totals			250.00	0.00	250.00	3,500.00
8130.00	0	Depreciation				Balance Forward						975.76
		1/12 Annual Depreciation	132	1	07/25/2022	Depreciation		R	121.97			1,097.73
						Period Totals			121.97	0.00	121.97	1,097.73
8150.00	0	Payroll Services				Balance Forward						585.00
		Payroll Service	143	4	07/29/2022		25849	M	65.00			650.00
						Period Totals			65.00	0.00	65.00	650.00
8170.00	0	Interest Expense				Balance Forward						6,778.35
		Interest Expense on Bank Loan	142	3	07/29/2022		25848	M	640.98			7,419.33
						Period Totals			640.98	0.00	640.98	7,419.33
8300.00	0	Other Office Expense				Balance Forward						0.00
		Jackson/Wyinda/Catering/Firm Retreat	140	3	07/23/2022		25648	A	1,500.00			1,500.00
		Clean All Janitorial/Monthly Cleaning Ch	134	3	07/26/2022		25646	A	750.00			2,250.00
						Period Totals			2,250.00	0.00	2,250.00	2,250.00

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

Trial Balance

Date: 08/23/2022		Trial Balance				Page: 1		
		Jensen, Martin & Anderson						
Department: All Departments								
Account #	Dept	Description	Beginning Balance 07/01/2022		Activity		Ending Balance 07/31/2022	
			Debit	Credit	Debit	Credit	Debit	Credit
1110.00	00	Operating Account	206,403.18		93,556.62	66,745.57	233,214.23	
1130.00	00	Payroll	10,000.00		32,026.96	32,026.96	10,000.00	
1210.00	00	Client Cost Advances	1,961.00		75.00	35.00	2,001.00	
1412.00	00	Furniture & Fixtures	12,000.00		0.00	0.00	12,000.00	
1413.00	00	Accumulated Depreciation	-975.76		0.00	121.97	-1,097.73	
1422.00	00	Equipment	7,000.00		0.00	0.00	7,000.00	
1432.00	00	Computers	4,725.00		0.00	0.00	4,725.00	
1620.00	00	Lease Deposits	2,000.00		0.00	0.00	2,000.00	
2110.00	00	Federal Income Tax Withheld		1,360.00	4,429.97	4,429.97		1,360.00
2120.00	00	State Income Tax Withheld		440.00	1,703.15	1,703.15		440.00
2130.00	00	Employee FICA Withheld		612.00	325.89	325.89		612.00
2140.00	00	Employer FICA Payable		612.00	325.89	325.89		612.00
2150.00	00	FUTA Payable		64.00	3,403.74	3,403.74		64.00
2160.00	00	SUTA Payable		40.00	553.80	553.80		40.00
2210.00	00	401(K) Contributions Payable		0.00	2,434.03	2,434.03		0.00
2220.00	00	Employee Insurance Payable		0.00	1,680.00	1,680.00		0.00
2230.00	00	Credit Card Payable		0.00	100.00	100.00		0.00
2270.00	00	Unapplied Payments		0.00	65,556.62	65,556.62		0.00
2510.00	00	Bank Loan Payable		8,033.35	359.02	0.00		7,674.33
2520.00	00	Line of Credit Payable		3,525.00	0.00	0.00		3,525.00
3020.00	00	Opening Balance Equity		32,540.00	0.00	0.00		32,540.00
3040.00	00	Additional Paid in Capital		24,745.00	0.00	0.00		24,745.00
3310.00	00	Current Year Retained Earnings		106,407.57	0.00	27,088.10		133,495.67
3320.00	00	Prior Years' Retained Earnings		64,734.50	0.00	0.00		64,734.50
4100.01	01	Fee Income - MLJ		117,610.52	0.00	15,038.37		132,648.89
4100.02	02	Fee Income - PAM		96,105.25	0.00	19,917.00		116,022.25
4100.03	03	Fee Income - RPA		62,356.44	0.00	5,312.04		67,668.48
4100.04	04	Fee Income - ROB		78,062.42	0.00	8,434.38		86,496.80
4100.05	05	Fee Income - KIM		28,000.00	0.00	2,408.38		30,408.38
4100.06	06	Fee Income - DHB		15,002.00	0.00	625.89		15,627.89
4100.07	07	Fee Income - CB		18,207.39	0.00	4,246.55		22,453.94
4100.08	08	Fee Income - JAN		14,628.17	0.00	3,216.99		17,845.16
4100.09	09	Fee Income - JIM		8,050.00	0.00	1,564.72		9,614.72
4100.10	10	Fee Income - JPP		24,200.00	0.00	3,543.09		27,743.09
4400.00	00	Expense Income		194.56	0.00	686.28		880.84
4800.00	00	Finance Charge Income		2,594.28	0.00	527.93		3,122.21
4900.00	00	Miscellaneous Income		27,000.00	0.00	28,000.00		55,000.00
5100.00	00	Partner Salaries	189,000.00		21,000.00	0.00	210,000.00	
5110.00	00	Associate Salaries	77,400.00		8,600.00	0.00	86,000.00	
5120.00	00	Legal Assistant Salaries	63,000.00		7,000.00	0.00	70,000.00	
5130.00	00	Legal Secretary Salaries	31,500.00		3,500.00	0.00	35,000.00	
5140.00	00	File Clerk Salaries	11,700.00		1,300.00	0.00	13,000.00	
5150.00	00	Other Staff Salaries	10,800.00		1,200.00	0.00	12,000.00	
5310.00	00	Employer SUTA	4,984.20		553.80	0.00	5,538.00	
5320.00	00	Employer FUTA	30,633.66		3,403.74	0.00	34,037.40	
5330.00	00	Employer FICA	2,933.01		325.89	0.00	3,258.90	
5350.00	00	401(K) Match	21,906.27		2,434.03	0.00	24,340.30	
5360.00	00	Health Insurance Premiums	51,210.00		5,690.00	0.00	56,900.00	
5390.00	00	Workers Comp Insurance	1,380.24		153.36	0.00	1,533.60	
7010.00	00	Client Meals	0.00		47.32	0.00	47.32	
7050.00	00	Publicity (Ads, Brochures)	720.00		0.00	0.00	720.00	
8010.00	00	Office Rent	58,500.00		6,500.00	0.00	65,000.00	
8020.00	00	Utilities	1,678.85		98.25	0.00	1,777.10	
8030.00	00	Parking	810.00		90.00	0.00	900.00	
8040.00	00	Office Supplies	1,126.53		238.93	0.00	1,365.46	
8050.00	00	Equipment Repair & Maint.	90.00		0.00	0.00	90.00	
8060.00	00	Office Equipment Lease	3,390.00		110.00	0.00	3,500.00	
8090.00	00	Telephone	6,624.84		765.25	0.00	7,390.09	
8100.00	00	Internet/Online Charges	855.00		95.00	0.00	950.00	
8120.00	00	Postage	3,250.00		250.00	0.00	3,500.00	
8130.00	00	Depreciation	975.76		121.97	0.00	1,097.73	
8150.00	00	Payroll Services	585.00		65.00	0.00	650.00	
8170.00	00	Interest Expense	6,778.35		640.98	0.00	7,419.33	
8300.00	00	Other Office Expense	0.00		2,250.00	0.00	2,250.00	
			Total Debits and Credits:		272,964.21	272,964.21		
			Gain (Loss) Posted to 3310.00 Current Year Retained Earnings:			27,088.10		

Menu

[Reports | Trial Balance](#)

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

Definitions for Trial Balance

Account # GLS Account Number.

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

Financial Statements Overview

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

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

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

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

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

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

Balance Sheet - **Dates** tab

Income Statement - **Dates** tab

Balance Sheet - **Options** tab

Income Statement - **Options** tab

Balance Sheet

Date: 08/23/2022

Detail Balance Sheet
Jensen, Martin & Anderson

Page: 1

Balance as of: 08/31/2022
Department: All Departments

Description	July	1 Year Prior		August	1 Year Prior			
	Balance	07/31/2021	\$ Change	%	Balance	08/31/2021		\$ Change
Assets								
Current Assets								
Cash								
Operating Account	233,214.23	287,122.75	-53,908.52	-19	257,464.61	287,122.75	-29,658.14	-10
Payroll	10,000.00	10,000.00	0.00	0	8,353.00	10,000.00	-1,647.00	-16
Total Cash	243,214.23	297,122.75	-53,908.52	-18	265,817.61	297,122.75	-31,305.14	-11
Client/Employee Advances								
Client Cost Advances	2,001.00	2,000.00	1.00	0	2,001.00	2,000.00	1.00	0
Total Client/Employee Advances	2,001.00	2,000.00	1.00	0	2,001.00	2,000.00	1.00	0
Total Current Assets	245,215.23	299,122.75	-53,907.52	-18	267,818.61	299,122.75	-31,304.14	-10
Fixed Assets								
Furniture & Fixtures	12,000.00	12,000.00	0.00	0	12,000.00	12,000.00	0.00	0
Accumulated Depreciation	-1,097.73	0.00	-1,097.73	0	-1,097.73	0.00	-1,097.73	0
Net Value	10,902.27	12,000.00	-1,097.73	-9	10,902.27	12,000.00	-1,097.73	-9
Equipment	7,000.00	7,000.00	0.00	0	7,000.00	7,000.00	0.00	0
Net Value	7,000.00	7,000.00	0.00	0	7,000.00	7,000.00	0.00	0
Computers	4,725.00	1,525.00	3,200.00	210	4,725.00	1,525.00	3,200.00	210
Net Value	4,725.00	1,525.00	3,200.00	210	4,725.00	1,525.00	3,200.00	210
Net Value	0.00	0.00	0.00	-	0.00	0.00	0.00	0
Net Value	0.00	0.00	0.00	-	0.00	0.00	0.00	0
Total Fixed Assets	22,627.27	20,525.00	2,102.27	10	22,627.27	20,525.00	2,102.27	10
Other Assets								
Lease Deposits	2,000.00	2,000.00	0.00	0	2,000.00	2,000.00	0.00	0
Total Other Assets	2,000.00	2,000.00	0.00	0	2,000.00	2,000.00	0.00	0
Total Assets	269,842.50	321,647.75	-51,805.25	-16	292,445.88	321,647.75	-29,201.87	-9
Liabilities & Equity								
Current Liabilities								
Payroll Tax Liability								
Federal Income Tax Withheld	1,360.00	1,360.00	0.00	0	1,480.00	1,360.00	120.00	9
State Income Tax Withheld	440.00	440.00	0.00	0	520.00	440.00	80.00	18
Employee FICA Withheld	612.00	612.00	0.00	0	765.00	612.00	153.00	25
Employer FICA Payable	612.00	612.00	0.00	0	765.00	612.00	153.00	25
FUTA Payable	64.00	64.00	0.00	0	80.00	64.00	16.00	25
SUTA Payable	40.00	40.00	0.00	0	50.00	40.00	10.00	25
Total Payroll Tax Liability	3,128.00	3,128.00	0.00	0	3,660.00	3,128.00	532.00	17
Other Liabilities								
Unapplied Payments	0.00	41,790.25	-41,790.25	-99	0.00	0.00	0.00	0
Total Other Liabilities	0.00	41,790.25	-41,790.25	-99	0.00	0.00	0.00	0
Total Current Liabilities	3,128.00	44,918.25	-41,790.25	-93	3,660.00	3,128.00	532.00	17
Long Term Liabilities								
Bank Loan Payable	7,674.33	10,255.00	-2,580.67	-25	7,286.59	10,255.00	-2,968.41	-29
Line of Credit Payable	3,525.00	3,525.00	0.00	0	3,525.00	3,525.00	0.00	0
Total Long Term Liabilities	11,199.33	13,780.00	-2,580.67	-19	10,811.59	13,780.00	-2,968.41	-22
Total Liabilities	14,327.33	58,698.25	-44,370.92	-76	14,471.59	16,908.00	-2,436.41	-14
Equity								
Shareholders' Equity								
Opening Balance Equity	32,540.00	32,540.00	0.00	0	32,540.00	32,540.00	0.00	0
Additional Paid in Capital	24,745.00	24,745.00	0.00	0	24,745.00	24,745.00	0.00	0
Total Shareholders' Equity	57,285.00	57,285.00	0.00	0	57,285.00	57,285.00	0.00	0
Total Equity	57,285.00	57,285.00	0.00	0	57,285.00	57,285.00	0.00	0
Retained Earnings								
Current Year Retained Earnings	133,495.67	140,930.00	-7,434.33	-5	155,954.79	182,720.25	-26,765.46	-15
Prior Years' Retained Earnings	64,734.50	64,734.50	0.00	0	64,734.50	64,734.50	0.00	0
Total Retained Earnings	198,230.17	205,664.50	-7,434.33	-4	220,689.29	247,454.75	-26,765.46	-11
Total Liabilities & Equity	269,842.50	321,647.75	-51,805.25	-16	292,445.88	321,647.75	-29,201.87	-9

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

General Ledger Report Pack

Date: 08/23/2022

Detail Balance Sheet
Jensen, Martin & Anderson

Page: 1

Balance as of: 08/31/2022
Department: All Departments

Description	August	1 Month Prior		1 Year Prior			
	Balance	07/31/2022	\$ Change	%	08/31/2021	\$ Change	%
Assets							
Current Assets							
Cash							
Operating Account	233,214.23	206,403.18	26,811.05	13	287,122.75	-53,908.52	-19
Payroll	10,000.00	10,000.00	0.00	0	10,000.00	0.00	0
Total Cash	<u>243,214.23</u>	<u>216,403.18</u>	<u>26,811.05</u>	<u>12</u>	<u>297,122.75</u>	<u>-53,908.52</u>	<u>-18</u>
Client/Employee Advances							
Client Cost Advances	2,001.00	1,961.00	40.00	2	2,000.00	1.00	0
Total Client/Employee Advances	<u>2,001.00</u>	<u>1,961.00</u>	<u>40.00</u>	<u>2</u>	<u>2,000.00</u>	<u>1.00</u>	<u>0</u>
Total Current Assets	<u>245,215.23</u>	<u>218,364.18</u>	<u>26,851.05</u>	<u>12</u>	<u>299,122.75</u>	<u>-53,907.52</u>	<u>-18</u>
Fixed Assets							
Furniture & Fixtures							
Furniture & Fixtures	12,000.00	12,000.00	0.00	0	12,000.00	0.00	0
Accumulated Depreciation	-1,097.73	-975.76	-121.97	13	0.00	-1,097.73	0
Net Value	<u>10,902.27</u>	<u>11,024.24</u>	<u>-121.97</u>	<u>-1</u>	<u>12,000.00</u>	<u>-1,097.73</u>	<u>-9</u>
Equipment							
Equipment	7,000.00	7,000.00	0.00	0	7,000.00	0.00	0
Net Value	<u>7,000.00</u>	<u>7,000.00</u>	<u>0.00</u>	<u>0</u>	<u>7,000.00</u>	<u>0.00</u>	<u>0</u>
Computers							
Computers	4,725.00	4,725.00	0.00	0	1,525.00	3,200.00	210
Net Value	<u>4,725.00</u>	<u>4,725.00</u>	<u>0.00</u>	<u>0</u>	<u>1,525.00</u>	<u>3,200.00</u>	<u>210</u>
Net Value	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
Net Value	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
Total Fixed Assets	<u>22,627.27</u>	<u>22,749.24</u>	<u>-121.97</u>	<u>-1</u>	<u>20,525.00</u>	<u>2,102.27</u>	<u>10</u>
Other Assets							
Lease Deposits	2,000.00	2,000.00	0.00	0	2,000.00	0.00	0
Total Other Assets	<u>2,000.00</u>	<u>2,000.00</u>	<u>0.00</u>	<u>0</u>	<u>2,000.00</u>	<u>0.00</u>	<u>0</u>
Total Assets	<u>269,842.50</u>	<u>243,113.42</u>	<u>26,729.08</u>	<u>11</u>	<u>321,647.75</u>	<u>-51,805.25</u>	<u>-16</u>
Liabilities & Equity							
Current Liabilities							
Payroll Tax Liability							
Federal Income Tax Withheld	1,360.00	1,360.00	0.00	0	1,360.00	0.00	0
State Income Tax Withheld	440.00	440.00	0.00	0	440.00	0.00	0
Employee FICA Withheld	612.00	612.00	0.00	0	612.00	0.00	0
Employer FICA Payable	612.00	612.00	0.00	0	612.00	0.00	0
FUTA Payable	64.00	64.00	0.00	0	64.00	0.00	0
SUTA Payable	40.00	40.00	0.00	0	40.00	0.00	0
Total Payroll Tax Liability	<u>3,128.00</u>	<u>3,128.00</u>	<u>0.00</u>	<u>0</u>	<u>3,128.00</u>	<u>0.00</u>	<u>0</u>
Other Liabilities							
Unapplied Payments	0.00	0.00	0.00	0	41,790.25	-41,790.25	-99
Total Other Liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>	<u>41,790.25</u>	<u>-41,790.25</u>	<u>-99</u>
Total Current Liabilities	<u>3,128.00</u>	<u>3,128.00</u>	<u>0.00</u>	<u>0</u>	<u>44,918.25</u>	<u>-41,790.25</u>	<u>-93</u>
Long Term Liabilities							
Bank Loan Payable	7,674.33	8,033.35	-359.02	-4	10,255.00	-2,580.67	-25
Line of Credit Payable	3,525.00	3,525.00	0.00	0	3,525.00	0.00	0
Total Long Term Liabilities	<u>11,199.33</u>	<u>11,558.35</u>	<u>-359.02</u>	<u>-3</u>	<u>13,780.00</u>	<u>-2,580.67</u>	<u>-19</u>
Total Liabilities	<u>14,327.33</u>	<u>14,686.35</u>	<u>-359.02</u>	<u>-2</u>	<u>58,698.25</u>	<u>-44,370.92</u>	<u>-76</u>
Equity							
Shareholders' Equity							
Opening Balance Equity	32,540.00	32,540.00	0.00	0	32,540.00	0.00	0
Additional Paid in Capital	24,745.00	24,745.00	0.00	0	24,745.00	0.00	0
Total Shareholders' Equity	<u>57,285.00</u>	<u>57,285.00</u>	<u>0.00</u>	<u>0</u>	<u>57,285.00</u>	<u>0.00</u>	<u>0</u>
Total Equity	<u>57,285.00</u>	<u>57,285.00</u>	<u>0.00</u>	<u>0</u>	<u>57,285.00</u>	<u>0.00</u>	<u>0</u>
Retained Earnings							
Current Year Retained Earnings	133,495.67	106,407.57	27,088.10	25	140,930.00	-7,434.33	-5
Prior Years' Retained Earnings	64,734.50	64,734.50	0.00	0	64,734.50	0.00	0
Total Retained Earnings	<u>198,230.17</u>	<u>171,142.07</u>	<u>27,088.10</u>	<u>16</u>	<u>205,664.50</u>	<u>-7,434.33</u>	<u>-4</u>
Total Liabilities & Equity	<u>269,842.50</u>	<u>243,113.42</u>	<u>26,729.08</u>	<u>11</u>	<u>321,647.75</u>	<u>-51,805.25</u>	<u>-16</u>

Date: 08/23/2022

Detail Balance Sheet
Jensen, Martin & Anderson

Page: 1

Balance as of: 08/31/2022
Department: All Departments

Description	Today Balance	1 Year		\$ Change	%
		Prior 08/31/2021			
Assets					
Current Assets					
Cash					
Operating Account	313,960.43	287,122.75		26,837.68	9
Payroll	8,353.00	10,000.00		-1,647.00	-16
Total Cash	<u>322,313.43</u>	<u>297,122.75</u>		<u>25,190.68</u>	<u>8</u>
Client/Employee Advances					
Client Cost Advances	2,001.00	2,000.00		1.00	0
Total Client/Employee Advances	<u>2,001.00</u>	<u>2,000.00</u>		<u>1.00</u>	<u>0</u>
Total Current Assets	<u>324,314.43</u>	<u>299,122.75</u>		<u>25,191.68</u>	<u>8</u>
Fixed Assets					
Furniture & Fixtures					
Accumulated Depreciation	12,000.00	12,000.00		0.00	0
Net Value	-1,097.73	0.00		-1,097.73	0
Equipment	7,000.00	7,000.00		0.00	0
Net Value	7,000.00	7,000.00		0.00	0
Computers	4,725.00	1,525.00		3,200.00	210
Net Value	4,725.00	1,525.00		3,200.00	210
Net Value	0.00	0.00		0.00	0
Net Value	0.00	0.00		0.00	0
Total Fixed Assets	<u>22,627.27</u>	<u>20,525.00</u>		<u>2,102.27</u>	<u>10</u>
Other Assets					
Lease Deposits	2,000.00	2,000.00		0.00	0
Total Other Assets	<u>2,000.00</u>	<u>2,000.00</u>		<u>0.00</u>	<u>0</u>
Total Assets	<u>348,941.70</u>	<u>321,647.75</u>		<u>27,293.95</u>	<u>8</u>

Date: 08/23/2022

Detail Balance Sheet
Jensen, Martin & Anderson

Page: 1

Balance as of: 08/31/2022
Department: All Departments

Description	August Balance	1 Year Prior		\$ Change	%	2 Years Prior		\$ Change	%
		08/31/2021				08/31/2020			
Long Term Liabilities									
Bank Loan Payable									
Line of Credit Payable	7,286.59	10,255.00		-2,968.41	-29	0.00		7,286.59	0
Line of Credit Payable	3,525.00	3,525.00		0.00	0	0.00		3,525.00	0
Total Long Term Liabilities	<u>10,811.59</u>	<u>13,780.00</u>		<u>-2,968.41</u>	<u>-22</u>	<u>0.00</u>		<u>10,811.59</u>	<u>0</u>

General Ledger Report Pack

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Detail Balance Sheet
Jensen, Martin & Anderson

Balance as of: 08/31/2022
Department: All Departments

Description	August Balance	1 Quarter Prior		2 Quarters Prior			
		05/31/2022	\$ Change	%	02/28/2022	\$ Change	%
Long Term Liabilities							
Bank Loan Payable	7,286.59	8,673.58	-1,386.99	-16	9,201.36	-1,914.77	-21
Line of Credit Payable	3,525.00	3,525.00	0.00	0	3,525.00	0.00	0
Total Long Term Liabilities	10,811.59	12,198.58	-1,386.99	-11	12,726.36	-1,914.77	-15

Date: 08/23/2022 Page: 1

Detail Balance Sheet
Jensen, Martin & Anderson

Balance as of: 08/31/2022
Department: All Departments

Description	July Balance	1 Year Prior		2 Years Prior		August Balance	1 Year Prior		2 Years Prior	
		07/31/2021	%	07/31/2020	%		08/31/2021	%	08/31/2020	%
Long Term Liabilities										
Bank Loan Payable	7,674.33	10,255.00	-25	0.00	0	7,286.59	10,255.00	-29	0.00	0
Line of Credit Payable	3,525.00	3,525.00	0	0.00	0	3,525.00	3,525.00	0	0.00	0
Total Long Term Liabilities	11,199.33	13,780.00	-19	0.00	0	10,811.59	13,780.00	-22	0.00	0

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Detail Balance Sheet
Jensen, Martin & Anderson

Balance as of: 08/31/2022
Department: All Departments

Description	June Balance	6 Months Prior		July Balance	6 Months Prior		August Balance	6 Months Prior	
		12/31/2021	%		01/31/2022	%		02/28/2022	%
Long Term Liabilities									
Bank Loan Payable	8,033.35	9,671.94	-17	7,674.33	9,445.70	-19	7,286.59	9,201.36	-21
Line of Credit Payable	3,525.00	3,525.00	0	3,525.00	3,525.00	0	3,525.00	3,525.00	0
Total Long Term Liabilities	11,558.35	13,196.94	-12	11,199.33	12,970.70	-14	10,811.59	12,726.36	-15

Date: 08/23/2022 Page: 1

Detail Balance Sheet
Jensen, Martin & Anderson

Balance as of: 08/31/2022
Department: All Departments

Description	June Balance	1 Year Prior	July Balance	1 Year Prior	August Balance	1 Year Prior
		06/30/2021		07/31/2021		08/31/2021
Long Term Liabilities						
Bank Loan Payable	8,033.35	10,255.00	7,674.33	10,255.00	7,286.59	10,255.00
Line of Credit Payable	3,525.00	3,525.00	3,525.00	3,525.00	3,525.00	3,525.00
Total Long Term Liabilities	11,558.35	13,780.00	11,199.33	13,780.00	10,811.59	13,780.00

General Ledger Report Pack

Date: 08/23/2022

Detail Balance Sheet
Jensen, Martin & Anderson

Page: 1

Balance as of: 08/31/2022
Department: All Departments

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

Date: 08/23/2022	Summary Balance Sheet Jensen, Martin & Anderson	Page: 1
Balance as of:	08/23/2022	
Department:	All Departments	
Description		August Balance
Assets		
Total Cash		265,818
Total Client/Employee Advances		2,001
Total Current Assets		267,819
Total Other Assets		2,000
Total Assets		<u>292,446</u>

Date: 08/23/2022	Summary Balance Sheet Jensen, Martin & Anderson			Page: 1
Balance as of:	07/31/2022			
Department:	All Departments			
Description	July Balance	1 Month Prior 06/30/2022	2 Months Prior 05/31/2022	
Assets				
Total Cash	243,214	216,403	222,250	
Total Client/Employee Advances	2,001	1,961	1,986	
Total Current Assets	245,215	218,364	224,236	
Total Other Assets	2,000	2,000	2,000	
Total Assets	<u>269,843</u>	<u>243,113</u>	<u>249,107</u>	

Date: 08/23/2022	Summary Balance Sheet Jensen, Martin & Anderson			Page: 1
Balance as of:	07/31/2022			
Department:	All Departments			
Description	July Balance	1 Quarter Prior 06/30/2022	2 Quarters Prior 03/31/2022	
Assets				
Total Cash	243,214.23	226,949.49	268,207.17	
Total Client/Employee Advances	2,001.00	1,986.00	2,000.00	
Total Current Assets	245,215.23	228,935.49	270,207.17	
Total Other Assets	2,000.00	2,000.00	2,000.00	
Total Assets	<u>269,842.50</u>	<u>253,928.67</u>	<u>295,444.29</u>	

Date: 08/23/2022	Summary Balance Sheet Jensen, Martin & Anderson			Page: 1
Balance as of:	07/31/2022			
Department:	All Departments			
Description	July Balance	1 Quarter Prior 06/30/2022	2 Years Prior 07/31/2020	
Assets				
Total Cash	243,214.23	226,949.49	0.00	
Total Client/Employee Advances	2,001.00	1,986.00	0.00	
Total Current Assets	245,215.23	228,935.49	0.00	
Total Other Assets	2,000.00	2,000.00	0.00	
Total Assets	<u>269,842.50</u>	<u>253,928.67</u>	<u>0.00</u>	

Date: 08/23/2022	Summary Balance Sheet Jensen, Martin & Anderson			Page: 1
Balance as of:	07/31/2022			
Department:	All Departments			
Description	July Balance	4 Months Prior 03/31/2022	8 Months Prior 12/31/2021	
Assets				
Total Cash	243,214.23	218,529.22	297,115.70	
Total Client/Employee Advances	2,001.00	2,000.00	2,000.00	
Total Current Assets	245,215.23	220,529.22	299,115.70	
Total Other Assets	2,000.00	2,000.00	2,000.00	
Total Assets	<u>269,842.50</u>	<u>245,644.37</u>	<u>324,596.76</u>	

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

Definitions for Balance Sheet

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

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

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

Income Statement

Date: 08/23/2022		Detail Income Statement										Page: 1
Date Range: August 2022		Jensen, Martin & Anderson										
Department: All Departments		August					QTD					
	Actual	%	Budget	%	Variance	Actual	%	Budget	%	Variance		
Income												
Fee Income - MLJ	23,098.49	26	11,000.00	210	12,098.49	38,136.86	21	22,000.00	173	16,136.86		
Fee Income - PAM	21,411.13	24	10,000.00	214	11,411.13	41,328.13	23	20,000.00	207	21,328.13		
Fee Income - RPA	4,710.44	5	7,000.00	67	-2,289.56	10,022.48	5	14,000.00	72	-3,977.52		
Fee Income - ROB	21,114.99	24	9,000.00	235	12,114.99	29,549.37	16	18,000.00	164	11,549.37		
Fee Income - KIM	1,574.04	2	6,600.00	24	-5,025.96	3,982.42	2	13,200.00	30	-9,217.58		
Fee Income - DHB	1,504.43	2	3,000.00	50	-1,495.57	2,130.32	1	6,000.00	36	-3,869.68		
Fee Income - CB	4,459.32	5	2,800.00	159	1,659.32	8,705.87	5	5,600.00	155	3,105.87		
Fee Income - JAN	4,043.47	5	4,500.00	90	-456.53	7,260.46	4	9,000.00	81	-1,739.54		
Fee Income - JIM	2,372.78	3	6,500.00	37	-4,127.22	3,937.50	2	13,000.00	30	-9,062.50		
Fee Income - JPP	2,286.91	3	2,100.00	109	186.91	5,830.00	3	4,200.00	139	1,630.00		
Expense Income	0.00	0	0.00	0	0.00	686.28	0	0.00	0	686.28		
Finance Charge Income	0.00	0	200.00	0	-200.00	527.93	0	400.00	132	127.93		
Miscellaneous Income	3,000.00	3	3,000.00	100	0.00	31,000.00	17	6,000.00	517	25,000.00		
Total Income	89,576.00	100	65,700.00	136	23,876.00	183,097.62	100	131,400.00	139	51,697.62		
Expenses												
Personnel Expenses												
Salaries												
Partner Salaries	21,000.00	23	21,000.00	100	0.00	42,000.00	23	42,000.00	100	0.00		
Associate Salaries	8,600.00	10	8,600.00	100	0.00	17,200.00	9	17,200.00	100	0.00		
Legal Assistant Salaries	7,000.00	8	7,000.00	100	0.00	14,000.00	8	14,000.00	100	0.00		
Legal Secretary Salaries	3,500.00	4	3,500.00	100	0.00	7,000.00	4	7,000.00	100	0.00		
File Clerk Salaries	1,300.00	1	1,300.00	100	0.00	2,600.00	1	2,600.00	100	0.00		
Other Staff Salaries	3,200.00	4	1,200.00	267	2,000.00	4,400.00	2	2,400.00	183	2,000.00		
Total Salaries	44,600.00	50	42,600.00	105	2,000.00	87,200.00	48	85,200.00	102	2,000.00		
Other Personnel Expenses												
Employer SUTA	553.80	1	500.00	111	53.80	1,107.60	1	1,000.00	111	107.60		
Employer FUTA	3,403.74	4	3,400.00	100	3.74	6,807.48	4	6,800.00	100	7.48		
Employer FICA	478.89	1	325.00	147	153.89	804.78	0	650.00	124	154.78		
Additional Payroll Taxes	26.00	0	0.00	0	26.00	26.00	0	0.00	0	26.00		
401(K) Match	2,434.03	3	2,400.00	101	34.03	4,868.06	3	4,800.00	101	68.06		
Health Insurance Premiums	5,690.00	6	5,600.00	102	90.00	11,380.00	6	11,200.00	102	180.00		
Workers Comp Insurance	153.36	0	150.00	102	3.36	306.72	0	300.00	102	6.72		
Total Other Personnel Expenses	12,739.82	14	12,375.00	103	364.82	25,300.64	14	24,750.00	102	550.64		
Total Personnel Expenses	57,339.82	64	54,975.00	104	2,364.82	112,500.64	61	109,950.00	102	2,550.64		
Professional Expenses												
Total Professional Expenses	0.00	0	0.00	0	0.00	0.00	0	0.00	0	0.00		
Marketing/Promotion Expenses												
Client Meals	0.00	0	0.00	0	0.00	47.32	0	0.00	0	47.32		
Publicity (Ads, Brochures)	270.00	0	0.00	0	270.00	270.00	0	0.00	0	270.00		
Total Marketing/Promo Expenses	270.00	0	0.00	0	270.00	317.32	0	0.00	0	317.32		
General & Administrative Exp.												
Office Rent	6,500.00	7	7,500.00	87	-1,000.00	13,000.00	7	15,000.00	87	-2,000.00		
Utilities	275.89	0	150.00	184	125.89	374.14	0	300.00	125	74.14		
Parking	90.00	0	90.00	100	0.00	180.00	0	180.00	100	0.00		
Office Supplies	152.36	0	110.00	139	42.36	391.29	0	220.00	178	171.29		
Office Equipment Lease	710.00	1	350.00	203	360.00	820.00	0	700.00	117	120.00		
Telephone	756.55	1	625.00	121	131.55	1,521.80	1	1,250.00	122	271.80		
Internet/Online Charges	95.00	0	95.00	100	0.00	190.00	0	190.00	100	0.00		
Postage	250.00	0	250.00	100	0.00	500.00	0	500.00	100	0.00		
Depreciation	0.00	0	120.00	0	-120.00	121.97	0	240.00	51	-118.03		
Payroll Services	65.00	0	65.00	100	0.00	130.00	0	130.00	100	0.00		
Interest Expense	612.26	1	600.00	102	12.26	1,253.24	1	1,200.00	104	53.24		
Other Office Expense	0.00	0	0.00	0	0.00	2,250.00	1	0.00	0	2,250.00		
Total General & Admin. Exp.	9,507.06	11	9,955.00	96	-447.94	20,732.44	11	19,910.00	104	822.44		
Total Expenses	67,116.88	75	64,930.00	103	2,186.88	133,550.40	73	129,860.00	103	3,690.40		
Net Profit (Loss)	22,459.12	25	770.00	999	21,689.12	49,547.22	27	1,540.00	999	48,007.22		

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

Date: 08/23/2022

Detail Income Statement
Jensen, Martin & Anderson

Page: 1

Date Range: August 2022
Department: All Departments

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

General Ledger Report Pack

Date: 08/23/2022 Page: 1

Detail Income Statement
Jensen, Martin & Anderson

Date Range: Jul 2022 - Sep 2022
Department: All Departments

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

Date: 08/23/2022 Page: 1

Detail Income Statement
Jensen, Martin & Anderson

Date Range: August 2022
Department: All Departments

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

Date: 08/23/2022 Page: 1

Detail Income Statement
Jensen, Martin & Anderson

Date Range: August 2022
Department: All Departments

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

Date: 08/23/2022	Detail Income Statement Jensen, Martin & Anderson			Page: 1
Date Range:	August 2022			
Department:	All Departments			
	<u>August</u>	<u>QTD</u>	<u>YTD</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
Income				
Fee Income - MLJ	15,038.37	15,038.37	132,648.89	
Fee Income - PAM	19,917.00	19,917.00	116,022.25	
Fee Income - RPA	5,312.04	5,312.04	67,668.48	
Fee Income - ROB	8,434.38	8,434.38	86,496.80	
Fee Income - KIM	2,408.38	2,408.38	30,408.38	
Fee Income - DHB	625.89	625.89	15,627.89	
Fee Income - CB	4,246.55	4,246.55	22,453.94	
Fee Income - JAN	3,216.99	3,216.99	17,845.16	
Fee Income - JIM	1,564.72	1,564.72	9,614.72	
Fee Income - JPP	3,543.09	3,543.09	27,743.09	
Expense Income	686.28	686.28	880.84	
Finance Charge Income	527.93	527.93	3,122.21	
Miscellaneous Income	28,000.00	28,000.00	55,000.00	
Total Income	93,521.62	93,521.62	585,532.65	

Date: 08/23/2022	Detail Income Statement Jensen, Martin & Anderson								Page: 1
Date Range:	Jan 2022 - Jul 2022								
Department:	All Departments								
	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>Jan - Jul</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
General & Administrative Exp.									
Office Rent	6,500	6,500	6,500	6,500	6,500	6,500	6,500	45,500	
Utilities	99	222	84	236	75	237	98	1,051	
Parking	90	90	90	90	90	90	90	630	
Office Supplies	123	98	95	127	132	124	239	938	
Equipment Repair & Maint.	0	0	90	0	0	0	0	90	
Office Equipment Lease	110	710	110	710	110	710	110	2,570	
Telephone	769	712	702	799	714	745	765	5,206	
Internet/Online Charges	95	95	95	95	95	95	95	665	
Postage	250	500	250	500	250	500	250	2,500	
Depreciation	122	0	122	122	122	122	122	732	
Payroll Services	65	65	65	65	0	130	65	455	
Interest Expense	774	756	736	736	0	1,360	641	5,002	
Other Office Expense	0	0	0	0	0	0	2,250	2,250	
Total General & Admin. Exp.	8,996	9,748	8,940	9,980	8,088	10,612	11,225	67,590	

Date: 08/23/2022	Detail Income Statement Jensen, Martin & Anderson										Page: 1
Date Range:	Jun 2022 - Jul 2022										
Department:	All Departments										
	<u>June</u>			<u>July</u>			<u>Jun - Jul</u>			<u>Yearly</u>	
	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Budget</u>	
General & Administrative Exp.											
Office Rent	6,500	7,500	-1,000	6,500	7,500	-1,000	13,000	15,000	-2,000	90,000	
Utilities	84	150	-66	236	150	86	320	300	20	1,800	
Parking	90	90	0	90	90	0	180	180	0	1,080	
Office Supplies	95	110	-15	127	110	17	222	220	2	1,320	
Equipment Repair & Maint.	90	0	90	0	0	0	90	0	90	0	
Office Equipment Lease	110	350	-240	710	350	360	820	700	120	4,200	
Telephone	702	625	77	799	625	174	1,501	1,250	251	7,500	
Internet/Online Charges	95	95	0	95	95	0	190	190	0	1,140	
Postage	250	250	0	500	250	250	750	500	250	3,000	
Depreciation	122	120	2	122	120	2	244	240	4	1,440	
Payroll Services	65	65	0	65	65	0	130	130	0	780	
Interest Expense	736	600	136	736	600	136	1,472	1,200	272	7,200	
Total General & Admin. Exp.	8,940	9,955	-1,015	9,980	9,955	25	18,920	19,910	-990	119,460	

General Ledger Report Pack

Date: 08/23/2022

Detail Income Statement
Jensen, Martin & Anderson

Page: 1

Date Range: Jan 2022 - Dec 2022
Department: All Departments

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

Date: 08/23/2022

Detail Income Statement
Jensen, Martin & Anderson

Page: 1

Date Range: Jan 2022 - Aug 2022
Department: All Departments

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

Date: 08/23/2022

Detail Income Statement
Jensen, Martin & Anderson

Page: 1

Date Range: July 2022
Department: All Departments

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

Date: 08/23/2022	Summary Income Statement Jensen, Martin & Anderson							Page: 1
Date Range:	Mar 2022 - Aug 2022							
Department:	All Departments							
	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>Mar - Aug</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	
Total Income	76,868	73,928	3,268	115,690	93,522	89,576	452,852	
Expenses								
Total Salaries	42,600	42,600	0	85,200	42,600	44,600	257,600	
Total Other Personnel Expenses	12,561	12,561	0	25,122	12,561	12,740	75,544	
Total Personnel Expenses	55,161	55,161	0	110,322	55,161	57,340	333,144	
Total Professional Expenses	0	0	0	0	0	0	0	
Total Marketing/Promo Expenses	0	0	0	0	47	270	317	
Total General & Admin. Exp.	8,940	9,980	8,088	10,612	11,225	9,507	58,353	
Total Expenses	64,101	65,141	8,088	120,934	66,434	67,117	391,814	
Net Profit (Loss)	<u>12,767</u>	<u>8,787</u>	<u>-4,821</u>	<u>-5,243</u>	<u>27,088</u>	<u>22,459</u>	<u>61,038</u>	

Date: 08/23/2022	Summary Income Statement Jensen, Martin & Anderson		Page: 1
Date Range:	August 2022		
Department:	All Departments		
		<u>August</u>	
		<u>Actual</u>	
Total Income		89,576.01	
Expenses			
Total Salaries		44,600.00	
Total Other Personnel Expenses		12,739.82	
Total Personnel Expenses		57,339.82	
Total Professional Expenses		0.00	
Total Marketing/Promo Expenses		270.00	
Total General & Admin. Exp.		9,507.06	
Total Expenses		67,116.88	
Net Profit (Loss)		<u>22,459.13</u>	

Date: 08/23/2022		Summary Income Statement								Page: 1
Date Range: August 2022		Jensen, Martin & Anderson								
Department: All Departments		August				QTD				
	Actual	Budget	Variance	Prior Year	Actual	Budget	Variance	Prior Year		
Total Income	89,576.00	65,700.00	23,876.00	41,790.25	183,097.62	131,400.00	51,697.62	123,920.25		
Expenses										
Total Salaries	44,600.00	42,600.00	2,000.00	0.00	87,200.00	85,200.00	2,000.00	0.00		
Total Other Personnel Expenses	12,739.82	12,375.00	364.82	0.00	25,300.64	24,750.00	550.64	0.00		
Total Personnel Expenses	57,339.82	54,975.00	2,364.82	0.00	112,500.64	109,950.00	2,550.64	0.00		
Total Professional Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Total Marketing/Promo Expenses	270.00	0.00	270.00	0.00	317.32	0.00	317.32	0.00		
Total General & Admin. Exp.	9,507.06	9,955.00	-447.94	0.00	20,732.44	19,910.00	822.44	0.00		
Total Expenses	67,116.88	64,930.00	2,186.88	0.00	133,550.40	129,860.00	3,690.40	0.00		
Net Profit (Loss)	22,459.12	770.00	21,689.12	41,790.25	49,547.22	1,540.00	48,007.22	123,920.25		

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

Definitions for Income Statement

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

Statement of Cash Flows

Date: 08/23/2022

Statement of Cash Flows

Jensen, Martin & Anderson

Page: 1

Department: All Departments

Aug 1 - Aug 23 2022

Operating Activities

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

Investing Activities

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

Financing Activities

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

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

Menu

[Reports | Statement of Cash Flows](#)

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

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

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

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

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

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

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

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

Date: 08/23/2022		Chart of Accounts													Page: 1	
		Jensen, Martin & Anderson														
Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT	CF	ACC	
Partner Equity	L	300.00	0	H	No	No	Yes	0		Yes	0		No	O	No	
	L	301.00	0	C	No	No	Yes	0		Yes	0		No	O	No	
Beginning Capital - Partner #1	L	310.01	0	D	No	No	Yes			Yes			No	O	No	
Beginning Capital - Partner #2	L	310.02	0	D	No	No	Yes			Yes			No	O	No	
Beginning Capital - Partner #3	L	310.03	0	D	No	No	Yes			Yes			No	O	No	
Contributions - Partner #1	L	320.01	0	D	No	No	Yes			Yes			No	O	No	
Contributions - Partner #2	L	320.02	0	D	No	No	Yes			Yes			No	O	No	
Contributions - Partner #3	L	320.03	0	D	No	No	Yes			Yes			No	O	No	
Partner #1 Withdrawals	L	330.01	0	D	No	No	Yes			Yes			No	O	No	
Partner #2 Withdrawals	L	330.02	0	D	No	No	Yes			Yes			No	O	No	
Partner #3 Withdrawals	L	330.03	0	D	No	No	Yes			Yes			No	O	No	
Current Year's Earnings	R	340.00	0	D	No	No	Yes			Yes			No	O	No	
Total Partner Equity	L	350.99	0	T	No	No	Yes	0	N	Yes	0	N	No	O	No	

Column Heading Codes:

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

Partnership Example

Date: 08/23/2022

Chart of Accounts
Jensen, Martin & Anderson

Page: 1

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

Column Heading Codes:

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

Partnership Example

Date: 08/23/2022

Chart of Accounts
Jensen, Martin & Anderson

Page: 1

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

Column Heading Codes:

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

Corporation Example

Date: 08/23/2022	Chart of Accounts Jensen, Martin & Anderson													Page: 1	
Description	AT	Account #	DP	PT	AA	In	DPO	DPC	DUS	SPO	SPC	SUS	IBT	CF	ACC
Shareholder Equity	L	300.00	0	H	No	No	Yes	0		Yes	0	No	O	No	
Common Stock	L	305.00	0	C	No	No	Yes	0		Yes	0	No	O	No	
Additional Paid in Capital	L	310.00	0	D	No	No	Yes			Yes		No	O	No	
Retained Earnings	L	320.00	0	D	No	No	Yes			Yes		No	O	No	
Shareholder Distributions	R	330.00	0	D	No	No	Yes			Yes		No	O	No	
Shareholder Distributions	L	340.00	0	D	No	No	Yes			Yes		No	O	No	
Total Shareholder Equity	L	355.99	0	T	No	No	Yes	0	N	Yes	0	N	No	O	No
Column Heading Codes:															
AT	Account Type (Asset, Bank Account, Liability, Credit Card, Retained Earnings, Income, Expense)														
DP	Department														
PT	Print Type (Detail, Heading, Total, Comment)														
AA	Accrual Account														
In	Inactive														
DPO	Detail Print Option														
DPC	Detail Page Control														
DUS	Detail Underscore														
SPO	Summary Print Option														
SPC	Summary Page Control														
SUS	Summary Underscore														
IBT	Invert Balance Type														
CF	Statement of Cash Flows Classification														
ACC	Advanced Client Costs Account														

Corporation Example

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

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

Date: 08/23/2022	Department List Departmentalized Client		Page: 1
Department	Description		
1	Lincoln, NE Branch		
2	Des Moines, IA Branch		

Chart of Accounts in Account Number Order
Departmentalized Client

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

Chart of Accounts in Account Number Order
Departmentalized Client

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

Column Heading Codes:

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

Date: 08/23/2022

Detail Balance Sheet
 Departmentalized Client

Page: 1

Reporting Period: July 2022
Department: 1

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

Date: 08/23/2022

Detail Balance Sheet
Departmentalized Client

Page: 2

Reporting Period: July 2022
Department: 1

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

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

Date: 08/23/2022

Detail Balance Sheet
 Departmentalized Client

Page: 1

Reporting Period: July 2022
Department: 2

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

Date: 08/23/2022

Detail Balance Sheet
Departmentalized Client

Page: 2

Reporting Period: July 2022
Department: 2

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

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

Date: 08/23/2022

Detail Balance Sheet
 Departmentalized Client

Page: 1

Reporting Period: July 2022
Department: All Departments

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

Date: 08/23/2022

Detail Balance Sheet
 Departmentalized Client

Page: 2

Reporting Period: July 2022
Department: All Departments

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

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

Detail Income Statement
 Departmentalized Client

Date Range: July 2022
Department: 1

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

Detail Income Statement for Department #1.

Detail Income Statement
Departmentalized Client

Date Range: July 2022
Department: 2

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

Detail Income Statement for Department #2.

Date: 08/23/2022

Detail Income Statement
Departmentalized Client

Page: 1

Reporting Period: July 2022
Department: 1 To 99

- Jul -

Actual

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

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