

BIGGEST & BEST

<u>Report Title:</u>	<u>GL Charts of Accounts</u>
Report Program Name:	gl_charts_of_accounts
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System Parameter Values

Destination Type:	File
Destination Name:	c:\my documents\GL Chart Accounts.pdf
Destination Format:	pdf
Background:	No
Mode:	Default
Create Excel Output:	Y
Excel Destination:	c:\my documents\GL Chart Accounts.xls

Assets

Banks & Trust

Cash & Banks

Account No	Account Name	Control Group	Control Account Name
1020	Bank - General		
1030	Bank - Investments		
1040	Petty Cash		
10500	Bank - Candie		
10510	Bank Contra	BANK	Bank Contra

Subtotal Cash & Banks

Trust Funds

2020	City Savings and Trust		
2021	bank1		

Trust Subtotal

Trust Savings

2035	Hong Kong		
2045	Bank of America		
2050	Royal Bank of Canada		

Subtotal Trust Savings

Subtotal Banks & Trust

WIP & Accounts Receivable

Work in Progress

2065	Unbilled Fees	WIP	WIP Fees
2066	Unbilled fees - Contra	WIP	WIP Fees Contra
2067	Unbilled Fees - Premium	WIP	WIP Fees Premium
2070	Unbilled Disbursements	WIP	WIP Disbursements
2071	Unbilled Disbursements - Contra	WIP	WIP Disb Contra
2072	Billed WIP	WIP	Billed WIP
2073	Legal Services	WIP	Legal Services
2074	Variance - Fees	WIP	Variance Fees
2075	Variance - Fees Contra	WIP	Variance Fees Contra
2076	Variance - Disbursements	WIP	Variance Disb
2077	Variance - Disbursements Contra	WIP	Variance Disb Contra
7480	Deletions - Fees	WIP	WIP Fees Deletions
7490	Deletions - Disbursements	WIP	WIP Disb Deletions

<u>Account No</u>	<u>Account Name</u>	<u>Control Group</u>	<u>Control Account Name</u>
Work in Progress			
Subtotal Work in Progress			
Accounts Receivable			
20850	Accounts Receivable - Fees	AR	AR Fees
2087	Pending Fees Credit	AR	Pending Fees Credit
2088	Accounts Receivable - Fees Contra	AR	AR Fees Contra
2089	Accounts Receivable Credits - Fees	AR	AR Fees Credit
2090	Accounts Receivable - Disbursements	AR	AR Disbursements
2092	Accounts Receivable - Disb Contra	AR	AR Disb Contra
2093	Pending Disb Credit	AR	Pending Disb Credit
2094	Accounts Receivable Credits - Disb	AR	AR Disb Credit
2095	Accounts Receivable - GST		
2097	Pending Fees Credit - Contra	AR	Pend Fees Cr Contra
2098	Pending Disb Credit - Contra	AR	Pend Disb Cr Contra
3000	Accounts Receivable - SST		
3001	Accounts Receivable - Tax Contra	AR	Tax Contra
3005	Provision for Doubtful Accounts		
Subtotal Accounts Receivable			
Total WIP & AR			
Prepaid Expenses			
Prepaid Expenses			
3110	Professional Dues		
3120	Professional Liability Insurance		
3125	Prepaid Rent		
3130	Other Prepaids		
Sub Total Prepaid Expenses			
Total Prepaid Expense			
Other Receivables			
heading			
3210	O/S Loan B. Chappel		
3220	O/S Loan B. Smith		
sub total			

<u>Account No</u>	<u>Account Name</u>	<u>Control Group</u>	<u>Control Account Name</u>
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Total Other Receivables

Equipment & Furniture

heading

3270

- Cost

3280

- Accumulated Depreciation

sub total

Total Equipment & Furniture

Leasehold Improvements

heading

3310

- Cost

3320

- Accumulated Depreciation

sub total

Total Leasehold Improvements

Total Assets

Liabilities

Liabilities

Account No	Account Name	Control Group	Control Account Name
Trust Funds			
4030	Client Funds Held in Trust	TRUST	Client Funds Held
4040	Trust Clearing	TRUST	Trust Clearing
Subtotal Trust Funds			
Accounts Payable - Client			
4110	Bank Charges Payable		
4120	Long Distance Payable		
4130	Fax Payable		
4140	Cellular LD Payable		
4150	Courier - UPS Payable		
4160	Courier - PUR Payable		
4170	Petty Cash		
Subtotal AP - Client			
Accounts Payable Operating			
4200	Employee Deductions RTC Payable		
4230	Employee Deductions LTD Payable		
4240	Employer Deductions Payable		
4242	AP Miscellaneous	WIP	AP Discount
Subtotal AP Operating			
Other Liabilities			
4320	Bank Operating Loan		
4330	Bank Capital Loan		
4340	Employee Deductions Payable		
4350	GST Charged		
4360	GST Charged - Adjustment		
4370	GST Input Credits		
4375	WIP Tax Contra	WIP	WIP Tax Contra
4380	GST Input Credits - Adjustments		
4390	PST Charged		
4400	PST Charged - Adjustments		
Subtotal Other Liabilities			
Subtotal Liabilities			
Partners' Equity			

<u>Account No</u>	<u>Account Name</u>	<u>Control Group</u>	<u>Control Account Name</u>
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Partners' Equity

4510	Brad Chappell Prof Corp		
4520	Beth Smith Prof Corp		
4530	Kevin Simpson Prof Corp		
4540	Stuart Sheinwald Prof Corp		
4560	Bryan Canzoneri Prof Corp		

Subtotal Partners' Equity

Draws

4620	Brad Chappell		
4630	Beth Smith		
4640	Kevin Simpson		
4650	Stuart Sheinwald		
4660	Bryan Canzoneri		

Subtotal Draws

Accrued Income

5020	Partners Distributed Income	YE	Income Distribution
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Subtotal Accrued Income

Total Partners' Equity

Total Liabilities

	<u>Account No</u>	<u>Account Name</u>	<u>Control Group</u>	<u>Control Account Name</u>
Income & Expense Accounts				
Income				
	Operating Income			
	6021	Fees Income	REV	Fees Revenue
	6022	Interest Income	REV	Interest
	6023	Interest Income Contra	REV	Interest Contra
	6050	Reallocation Income - Fees	REV	Reallocation Rev - F
	6055	Reallocation Income - Disbursements	REV	Reallocation Rev - D
	Total Operating Income			
Total Income				
Expenses				
	Client Disbursements - Recoverable			
	6210	Agents' Fees		
	6211	Annual Report		
	6212	Notice of Directors		
	6213	Levy Charges		
	6214	Corporate Registry Fees		
	6215	Securities Commission		
	6216	Medical Services		
	6217	US Contract Agents		
	6218	Software Sales - US Clients		
	6219	Software Support - US Clients		
	6220	Banking Administration		
	6230	Conduct Monies		
	6250	Courier		
	6260	Court Reporters		
	6270	Fax		
	6280	MV Search		
	6290	Photocopies		
	6300	Postage		
	6310	Service of Documents		
	6320	Long Distance		
	6330	Miscellaneous		
	Total Client Disb - Recoverable			
	Operating Expenses			
	7020	Accounting		

<u>Account No</u>	<u>Account Name</u>	<u>Control Group</u>	<u>Control Account Name</u>
Operating Expenses			
7030	Advertising		
7035	Jenny bonus		
7040	Auto		
7050	Bad Debts		
7060	Bank Service Charges		
7070	Bank - Operating Loan Interest		
7080	Bank - Capital Loan Interest		
7090	Bookkeeping		
7100	Business Promotion - 100%		
7110	Business Promotion - 80%		
7120	Courier - Non Recoverable		
7130	Depreciation		
7140	Donations		
7150	Education & Courses		
7160	Employee Expense		
7170	Fax - Supplies		
7180	Fax - Non Recoverable		
7190	General Office Expense		
7200	GST Expense		
7210	Insurance - Professional Liability		
7220	Insurance - Office		
7230	Legal Forms & Printing		
7240	Library		
7250	Miscellaneous		
7260	Operating Lease		
7270	Parking		
7280	Photocopier - Rental/Supplies		
7290	Photocopies - Non Recoverable		
7300	Printing		
7310	Postage		
7320	Professional Dues & Fees		
7330	Professional Dues & Fees		
7340	Professional Services - Legal		
7350	Rent - Office		
7360	Rent - Equipment		
7370	Repairs & Maintenance		
7380	Salaries		
7390	Salaries - Temporary		
7400	Service Contracts		

<u>Account No</u>	<u>Account Name</u>	<u>Control Group</u>	<u>Control Account Name</u>
Operating Expenses			
7410	Stationery and Supplies		
7420	Subscriptions		
7430	Telephone - General Admin		
7440	Travel & Conventions		
7450	Utilities		
7460	Write-offs - Fees	REV	Writeoffs Fees
7470	Write-offs - Disbursements	REV	Writeoffs Disb
7472	Write-offs - Interest	REV	Writeoffs Interest
7474	Write-offs - Tax	REV	Writeoffs Tax
7492	Discounts Disbursements	WIP	Disb Discounts
7500	Suspense	TRUST SUS	Overpayment Suspense
Total Operating Expenses			
Total Expenses			
Accrued Net Income			