

GOODE, BETTER AND BEST LLP

<u>Report Title:</u>	<u>GL Charts of Accounts</u>
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Destination Type:	File
Destination Name:	C:\Documents and Settings\Kristina\Desktop\eq2 v3
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Background:	No
Mode:	Default
Create Excel Output:	Y
Excel Destination:	C:\Documents and Settings\Kristina\Desktop\ex

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Account No	Account Name	Control Group	Control Account Name
Work in Progress			
Subtotal Work in Progress			
Accounts Receivable			
2085	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		
3130	Other Prepaids		
Sub Total Prepaid Expenses			
Total Prepaid Expensese			
Other Receivables			
heading			
3210	O/S Loan B. Chappel		
3220	O/S Loan B. Smith		
sub total			
Total Other Receivables			

	<u>Account No</u>	<u>Account Name</u>	<u>Control Group</u>	<u>Control Account Name</u>
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				

	<u>Account No</u>	<u>Account Name</u>	<u>Control Group</u>	<u>Control Account Name</u>
Liabilities				
Liabilities				
Trust Funds				
	4030	Client Funds Held in Trust	TRUST	Client Funds Held
	4040	Trust Clearing	TRUST	Trust Clearing
	Subtotal Trust Funds			
Accounts Payable - Client				
	411099999	Bank Charges Payable		
	4120	Long Distance Payable		
	4130	Fax Payable		
	4140	Cellular LD Payable		
	4150	Courier - UPS Payable		
	4160	Courier - PUR Payable		
	4161	courier - j		
	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 - Discount	WIP	AP Discount
	4243	Accounts Payable - Firm Expenses		
	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		
	4380	GST Input Credits - Adjustments		
	4390	PST Charged		
	4400	PST Charged - Adjustments		
	Subtotal Other Liabilities			
Subtotal Liabilities				

	<u>Account No</u>	<u>Account Name</u>	<u>Control Group</u>	<u>Control Account Name</u>
Partners' Equity				
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
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			
	6020	Legal Services	REV	Legal Services
	6021	Fees Income	REV	Fees Revenue
	6022	Interest Income	REV	Interest
	6023	Interest Income Contra	REV	Interest Contra
	6030	Variance - Fees	REV	Variance Fees
	6031	Variance - Fees Contrat	REV	Variance Fees Contra
	6040	Variance - Disbursements	REV	Variance Disb
	6041	Variance - Disbursements Contra	REV	Variance Disb Contra
	6050	Reallocation Income - Fees	REV	Reallocation Rev - F
	6055	Reallocation Income - Disbursements	REV	Reallocation Rev - D
	Total Operating Income			
	Client Disbursements - Recoverable			
	6210	Agents' Fees		
	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			
Total Income				
Expenses				
	Operating Expenses			
	7020	Accounting		
	7030	Advertising		
	7040	Auto		
	7050	Bad Debts		
	7060	Bank Service Charges		

<u>Account No</u>	<u>Account Name</u>	<u>Control Group</u>	<u>Control Account Name</u>
Operating Expenses			
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		
7410	Stationery and Supplies		
7420	Subscriptions		
7430	Telephone - General Admin		
7435	kwstuff		
7440	Travel & Conventions		

Account No	Account Name	Control Group	Control Account Name
Operating Expenses			
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
7480	Deletions - Fees	WIP	WIP Fees Deletions
7490	Deletions - Disbursements	WIP	WIP Disb Deletions
7492	Discounts Disbursements	WIP	Disb Discounts
7500	Suspense	TRUST	Overpayment
		WIP	Suspense
Total Operating Expenses			
Total Expenses			
Accrued Net Income			