



Sample Company 2003

G/L Acct by Period with % of Income(GL 4000)

07/24/06

G/L Acct by Period with % of Income(GL 4000)

	Period 01		Period 02		Period 03		Period 04		Period 05		Period 06		Period 07		Period 08		Period 09		Period 10		Period 11		Period 12		
	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	
1 CASH ACCOUNTS																									
1000 General Checking	67,823		65,939		66,470		76,071		82,833		83,520		95,957		95,957		95,957		95,957		95,957		95,957		95,957
1002 Payroll Checking	993		286		1,047		1,489		1,034		1,648		1,648		1,648		1,648		1,648		1,648		1,648		1,648
1003 Field Checking	269		378		352		303		303		303		303		303		303		303		303		303		303
1010 Petty Cash	300		300		300		300		300		300		300		300		300		300		300		300		300
1020 Savings	76,749		72,520		72,812		27,113		152,113		2,113		2,113		2,113		2,113		2,113		2,113		2,113		2,113
Account Type Totals	146,134		139,423		140,981		105,276		236,583		87,885		100,322		100,322		100,322		100,322		100,322		100,322		100,322
2 CURRENT ASSETS																									
1120 Contract Receivabl							711,590		639,662		399,449		387,326		387,326		387,326		387,326		387,326		387,326		387,326
1180 Bad Debt Allowance	-15,000		-15,000		-15,000		-15,000		-15,000		-15,000		-15,000		-15,000		-15,000		-15,000		-15,000		-15,000		-15,000
1190 Underbillings	15,795		15,795		15,795		15,795		15,795		15,795		15,795		15,795		15,795		15,795		15,795		15,795		15,795
1225 Prepaid Health Ins	1,631		470		1,703		1,645		1,690		4,709		4,709		4,709		4,709		4,709		4,709		4,709		4,709
1250 Plan Deposits	450		450		450		450		450		450		450		450		450		450		450		450		450
1260 Refundable Deposit	1,900		1,900		1,900		1,900		1,900		1,900		1,900		1,900		1,900		1,900		1,900		1,900		1,900
Account Type Totals	61,678		322,584		519,610		716,380		644,498		407,303		395,181		395,181		395,181		395,181		395,181		395,181		395,181
3 WIP ASSETS																									
Account Type Totals																									
4 OTHER ASSETS																									
1400 GL 1400													235,888		235,888		235,888		235,888		235,888		235,888		235,888
1420 PPD Liability Ins	3,212		2,536		838		2,892		421		-1,306		-1,306		-1,306		-1,306		-1,306		-1,306		-1,306		-1,306
1430 Work Comp Deposit	5,725		5,725		5,725		5,725		5,725		5,725		5,725		5,725		5,725		5,725		5,725		5,725		5,725
1590 Note Receivable -	10,000		10,000		10,000		10,000		10,000		10,000		10,000		10,000		10,000		10,000		10,000		10,000		10,000
Account Type Totals	18,937		18,261		16,563		18,617		16,146		14,419		250,307		250,307		250,307		250,307		250,307		250,307		250,307
5 FIXED ASSETS																									
1800 (Heavy Equipment)	74,081		74,081		74,081		74,081		74,081		74,081		74,081		74,081		74,081		74,081		74,081		74,081		74,081

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	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%
1810 Vehicles	109,378		109,378		109,378		109,378		109,378		109,572		109,572		109,572		109,572		109,572		109,572		109,572	
1820 Shop Equipment & T	42,846		42,846		42,846		42,846		42,846		42,846		42,846		42,846		42,846		42,846		42,846		42,846	
1840 Office Equipment	37,397		37,397		37,397		45,523		45,523		45,523		45,523		45,523		45,523		45,523		45,523		45,523	
1845 Software							15,787		15,787		15,787		15,787		15,787		15,787		15,787		15,787		15,787	
1860 Furniture & Fixtur	19,960		19,960		19,960		19,960		19,960		19,960		19,960		19,960		19,960		19,960		19,960		19,960	
Account Type Totals	283,662		283,662		283,662		307,575		307,575		307,769		307,769		307,769		307,769		307,769		307,769		307,769	
6 ACCUMULATED DEPRECIATION																								
1900 (Accum Dep'n Heavy	45,502		46,241		46,980		47,720		48,459		48,459		48,459		48,459		48,459		48,459		48,459		48,459	
1910 Accum Dep'n Vehicl	64,818		65,976		67,133		68,291		69,449		70,607		70,607		70,607		70,607		70,607		70,607		70,607	
1920 Accum Dep'n Shop E	22,737		23,182		23,626		24,071		24,516		24,961		24,961		24,961		24,961		24,961		24,961		24,961	
1940 Accum Dep'n Office	27,971		28,442		28,912		29,383		29,854		30,325		30,325		30,325		30,325		30,325		30,325		30,325	
1960 Accum Dep'n Furnit	12,943		13,166		13,388		13,610		13,832		14,055		14,055		14,055		14,055		14,055		14,055		14,055	
Account Type Totals	173,971		177,006		180,040		183,075		186,109		188,405		188,405		188,405		188,405		188,405		188,405		188,405	
7 CURRENT LIABILITIES																								
2000 Trade Accounts Pay							242,294		474,879		225,958		225,958		225,958		225,958		225,958		225,958		225,958	
2010 Loan Draw Liabilit											10,000		10,000		10,000		10,000		10,000		10,000		10,000	
2200 Sales Tax Payable											19		19		19		19		19		19		19	
2300 Fica/FIT Payable	1,534				2,476		5,541		5,038		-240		-240		-240		-240		-240		-240		-240	
2301 State Payroll Tax	1,747		1,911		3,083		4,694		4,990		4,249		4,249		4,249		4,249		4,249		4,249		4,249	
2302 Workers' Compensat	811		1,240		2,765		2,490		6,856		5,459		5,459		5,459		5,459		5,459		5,459		5,459	
2303 Futa Payable	155		313		513		340		628		815		815		815		815		815		815		815	
2308 Child Support Paya	800				637		580		560		420		420		420		420		420		420		420	
2311 401K Payable	2,424		2,427		3,607		3,460		6,174		3,052		3,052		3,052		3,052		3,052		3,052		3,052	
2325 Line of Credit Pay	65,000		95,000				110,000				40,000		40,000		40,000		40,000		40,000		40,000		40,000	
2525 GL 2525											195,874		195,874		195,874		195,874		195,874		195,874		195,874	
Account Type Totals	408,587		495,604		573,431		445,337		575,064		289,713		485,606		485,606		485,606		485,606		485,606		485,606	
8 LONG TERM LIABILITIES																								
2800 (Heavy Equipment L	20,201		19,839		19,473		19,104		18,732		18,357		18,357		18,357		18,357		18,357		18,357		18,357	
2810 Vehicle Loans	48,062		47,316		46,567		45,814		45,057		44,490		44,490		44,490		44,490		44,490		44,490		44,490	
Account Type Totals	68,263		67,155		66,040		64,917		63,789		62,847		62,847		62,847		62,847		62,847		62,847		62,847	
9 EQUITY																								
3000 Capital Stock	25,000		25,000		25,000		25,000		25,000		25,000		25,000		25,000		25,000		25,000		25,000		25,000	

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	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%
3300 Retained Earnings	39,770		39,770		39,770		39,770		39,770		39,770		39,770		39,770		39,770		39,770		39,770		39,770	
3499 Startup Clearing	40,636		40,636		40,636						40,014		40,014		40,014		40,014		40,014		40,014		40,014	
Account Type Totals	105,406		105,406		105,406		64,770		64,770		64,770		104,784		104,784		104,784		104,784		104,784		104,784	
11 OPERATING INCOME																								
4000 Contract Income	56,902	100.00	313,278	100.00	477,744	100.00	612,610	100.00	479,420	100.00	110,775	100.00	296	100.00										
4090 Discounts Given									-212	-0.04			-1	-0.26										
4200 Interest Income	281	0.49	271	0.09	291	0.06	302	0.05																
4400 Discounts Earned											40	0.04												
Account Type Totals	57,183		313,549		478,035		612,911		479,208		110,814		295											
12 OTHER INCOME																								
Account Type Totals																								
13 DIRECT EXPENSE																								
5001 Material			42,208	13.47	217,374	45.50	64,447	10.52	192,372	40.13	26,218	23.67												
5003 Equipment Expense	509	0.89	430	0.14	1,183	0.25			3,054	0.64	2,565	2.32												
5004 Subcontracted	259,962	456.86	57,070	18.22	60,520	12.67	83,149	13.57	242,263	50.53	104,460	94.30												
5005 Other Job Expense			280	0.09	129	0.03	772	0.13	397	0.08	179	0.16												
5400 Direct Labor	704	1.24	10,997	3.51	22,395	4.69	41,465	6.77	42,144	8.79	31,903	28.80												
5401 D/L Payroll Taxes	99	0.17	1,681	0.54	3,469	0.73	6,324	1.03	6,037	1.26	4,461	4.03												
5402 D/L Workers' Compe	67	0.12	1,178	0.38	3,073	0.64	4,950	0.81	6,320	1.32	5,202	4.70												
5403 D/L Benefits			1,911	0.61	5,860	1.23	12,398	2.02	13,290	2.77	9,319	8.41												
5404 D/L Liability Insu	43	0.08	676	0.22	1,404	0.29	2,711	0.44	2,961	0.62	2,386	2.15												
5405 D/L Small Tool Exp			147	0.05	412	0.09	756	0.12	919	0.19	775	0.70												
Account Type Totals	261,384		116,578		315,818		216,971		509,757		187,468													
14 EQUIP/SHOP EXPENSE																								
5604 Shop Liability Ins									97	0.02	97	0.09												
5710 Equipment Interest	171	0.30	168	0.05	165	0.03	162	0.03	159	0.03	156	0.14												
5720 Equipment Deprecia	739	1.30	739	0.24	739	0.15	739	0.12	739	0.15														
5750 (Equipment Repair)			350	0.11	927	0.19	740	0.12	650	0.14														
5780 Equipment Fuel											182	0.16												
5800 (Equipment Use Con	-294	-0.52							-1,871	-0.39	-2,565	-2.32												
Account Type Totals	616		1,258		1,832		1,641		-226		-2,130													

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	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	
15 OVERHEAD EXPENSE																									
6000 Rent	1,900	3.34	1,900	0.61	1,900	0.40	1,900	0.31	1,900	0.40	1,900	1.72													
6001 Office Supplies	2,368	4.16	1,175	0.38	1,735	0.36	2,493	0.41	611	0.13	151	0.14													
6002 Utilities	113	0.20	125	0.04	112	0.02	111	0.02	95	0.02	109	0.10													
6003 Telephone	468	0.82	198	0.06	335	0.07	309	0.05	286	0.06	317	0.29													
6004 Cell Phone / Pagine	438	0.77	489	0.16	496	0.10	440	0.07	625	0.13	638	0.58													
6005 Bank Charges	210	0.37																							
6006 Postage & Freight	139	0.24	144	0.05	109	0.02	295	0.05	300	0.06	135	0.12													
6007 Janitorial	180	0.32	180	0.06	225	0.05	180	0.03	270	0.06	192	0.17													
6008 Advertising & Prom	221	0.39	39	0.01	256	0.05	529	0.09	990	0.21	65	0.06													
6010 Accounting Fees			1,500	0.48	950	0.20	4,000	0.65	580	0.12															
6011 Legal Fees					250	0.05			175	0.04	125	0.11													
6015 Consulting Fees									1,200	0.25	480	0.43													
6020 Travel, Meals	1,016	1.79	1,657	0.53	827	0.17	1,364	0.22	784	0.16	1,080	0.97													
6022 Entertainment	786	1.38	417	0.13	1,889	0.40	473	0.08	197	0.04															
6025 Dues & Subscriptio	37	0.07	294	0.09	66	0.01	43	0.01	395	0.08	1,500	1.35													
6026 Continuing Educati			175	0.06			50	0.01	800	0.17	1,990	1.80													
6028 Charity Donations					550	0.12	150	0.02	500	0.10															
6030 Maintenance & Repa	511	0.90	14	0.00			689	0.11	423	0.09															
6100 General Insurance									375	0.08	375	0.34													
6110 Taxes & Licenses			136	0.04	902	0.19																			
6120 Interest Expense	244	0.43	240	0.08	237	0.05	233	0.04	1,351	0.28	225	0.20													
6395 Estimating Labor	3,520	6.19	3,520	1.12	4,400	0.92	3,520	0.57	4,400	0.92	2,640	2.38													
6400 Overhead Labor	12,720	22.35	5,040	1.61	11,100	2.32	8,880	1.45	11,460	2.39	6,915	6.24													
6401 O/H Payroll Taxes	1,989	3.50	809	0.26	657	0.14	469	0.08	1,222	0.25	780	0.70													
6402 O/H Workers' Compe	744	1.31	62	0.02	504	0.11	403	0.07	536	0.11	338	0.31													
6403 O/H Benefits	1,426	2.51	918	0.29	1,465	0.31	1,172	0.19	1,494	0.31	967	0.87													
6404 O/H Liability Insu	470	0.83			294	0.06	235	0.04	316	0.07	198	0.18													
6500 Vehicle Expenses	221	0.39	339	0.11	439	0.09	1,893	0.31	738	0.15															
6520 Vehicle Fuel	1,116	1.96	1,039	0.33	1,945	0.41	1,002	0.16	853	0.18	770	0.70													
6600 Small Tools/Shop S	418	0.73	835	0.27	-190	-0.04	-276	-0.05	57	0.01	-759	-0.69													
6810 Depreciation Expen	2,295	4.03	2,295	0.73	2,295	0.48	2,295	0.37	2,295	0.48	2,295	2.07													
6999 Suspense/clearing		0.00		0.00	1	0.00	1	0.00																	

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	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%	\$Amt	%
Account Type Totals	33,549		23,540		33,749		32,853		35,228		23,428													
<u>16 ADMINISTRATIVE EXPENSE</u>																								
7400 Admin Salaries	6,154	10.81	6,154	1.96	7,692	1.61	6,154	1.00	7,692	1.60	4,615	4.17												
7401 Admin Payroll Tax	618	1.09	766	0.24	958	0.20	766	0.13	588	0.12	353	0.32												
7403 Admin Benefits	678	1.19	678	0.22	847	0.18	678	0.11	847	0.18	508	0.46												
Account Type Totals	7,450		7,598		9,497		7,598		9,128		5,477													
<u>17 AFTER TAX INC/EXPENSE</u>																								
Account Type Totals																								