

LAW FIRM FINANCIAL REPORTING

A. How Many Reports Could One Person Need? Today's time/billing/accounting programs have so many reports available to users, it can be incredibly overwhelming. One of the clinchers, not to harp on the integrated accounting issue, is that there is no better way to ensure accuracy in your reports than to do everything related to the back office of your law firm in one program. In all of the popular billing programs for law firms, when you look at the reports menu, there are literally hundreds of different report combinations. Many reports can be sorted and totaled in many different ways, and those kinds of things can drastically change the results of the report. The reports are typically sorted in to several categories.

B. Different Types of Reports:

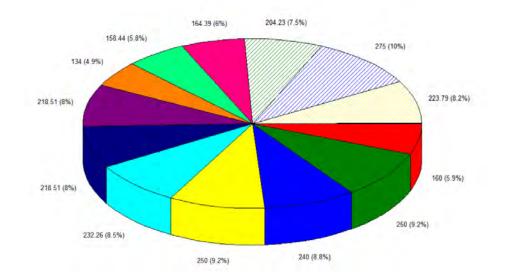
 Productivity: Productivity reports are used to assess many things, such as hours worked, hours billed, collections, matters opened and many other relevant statistics to help you gauge the effectiveness of a timekeeper. One of the things to be cognizant of are the write-ups/downs and writeoffs.

Each software product will have different report names and slightly different options, but we have included below some screenshots of different productivity and time summary report examples from some of the more popular small firm TBA products, PCLaw and Tabs3.

Nov 2	2/2004	Alumni Law Firm -					
		Billing by Lawye	r				
		ALL DATES					
	ories/Fee Credit Lawyer	Billed	Hours(Hr)	Rate/Hr	Revd	Revd(%)	
corp ·	- General Corporate						
	AB - Al Borczak	9199.28	28.40	323.92	8950.88	97.30	
	AC - Adam Cobb	3372.37	10.00	337.24	3104.79	92.07	
	RS - Robert Skinner	588.35	3.00	196.12 317.87	466.83	79.35 95.16	
	Total: - Wills/Estates/Trusts	13160.00	41.40	317.87	12522.50	95.16	
est ·	- Wills/Estates/Trusts RS - Robert Skinner	1450.00	8.25	175.76	750.00	51.72	
		1450.00	8.25	175.76	750.00	51.72	
1.1.4	Total:	1450.00	8.20	1/5.76	750.00	91.72	
110 .	- Litigation AB - Al Borczak	2310.00	6 60	050.00	1000 60	80.85	
	AB - Al Borczak AC - Adam Cobb		6.60 5.70	350.00	1703.63 550.32	73.75	
	AC - Adam Cobb RS - Robert Skinner	2137.50 2550.00	5.70	375.00	681.05	25.75 26.71	
	RS - Robert Skinner Total:	6997.50	21.30	283.33 328.52	2935.00	41.94	
mat ·	- Matrimonial/Family	6997.50	21.30	328.32	2933.00	41.74	
mac .	AB - Al Borczak	11050.00	0.00	0.00	550.00	4.98	
	AB - Al Borczak AC - Adam Cobb	13500.00	0.00	0.00	0.00	4.98	
	RS - Robert Skinner	6437.50	2.50	2575.00	0.00	0.00	
	Total:	30987.50	2.50	12395.00	550.00	1.77	
re ·	- Real Estate	30507.50	2.50	12395.00	550.00	1. 11	
re .	AB - Al Borczak	750.00	4.00	187.50	750.00	100.00	
	AC - Adam Cobb	0.00	2.00	0.00	0.00	100.00	
	Total:	750.00	6.00	125.00	750.00	100.00	
		*** Firm Summary - All Cat	egories ***				
		-	-				
	corp - General Corporate	13160.00	41.40	317.87	12522.50	95.16	
	est - Wills/Estates/Trusts	1450.00	8.25	175.76	750.00	51.72	
	lit - Litigation	6997.50	21.30	328.52	2935.00	41.94	
	mat - Matrimonial/Family	30987.50	2.50	12395.00	550.00	1.77	
	re - Real Estate	750.00	6.00	125.00	750.00	100.00	
	Total:	53345.00	79.45	671.43	17507.50	32.82	
		*** Lawyer Summary - All Ca	tegories ***				
	AB - Al Borczak	23309.28	39.00	597.67	11954.51	51.29	
	AC - Adam Cobb	19009.87	17.70	1074.00	3655.11	19.23	
	RS - Robert Skinner	11025.85	22.75	484.65	1897.88	17.21	
	Firm Total-All Categories	53345.00	79.45	671.43	17507.50	32.82	

Date: 11/28/2016		mekeeper Pro	nderson, P.C.	port		Page
	Aug 2016	Sep 2016	Oct 2016	Nov 2016	Total	YTD Tota
1 Michael L. Jensen	the second second					
Billed						
Hours Worked	18.25	41.25	50.83	58.70	169.03	361.7
	19.9%	19.8%	35.7%	44.5%	29.4%	22.79
Billed Hours	18.25	41.25	50.83	58.70	169.03	361.7
	19.9%	19.8%	35.7%	44.5%	29.4%	22.79
Write-Up Hours	0.00	0.00	0.00	0.00	0.00	0.0
	0.0%	0.0%	0.0%	0.0%	0.0%	0.09
Write-Down Hours	0.00	0.00	0.00	0.00	0.00	0.0
	0.0%	0.0%	0.0%	0.0%	0.0%	0.09
Worked Value	8,745.00	17,670.00	18,694.10	19,125.00	64,234.10	160,609.1
	25.3%	22.5%	35.7%	46.8%	31.2%	26.49
Billed Amount	8,745.00	17,632.50	18,156.60	19,125.00	63,659.10	160,034.10
	25.3%	22.5%	35.1%	46.8%	31.0%	26.49
Total Write-Up	0.00	0.00	0.00	0.00	0.00	0.0
	0.0%	0.0%	0.0%	0.0%	0.0%	0.09
Total Write-Down	0.00	37.50	537.50	0.00	575.00	575.0
	0.0%	0.0%	3.0%	0.0%	1.0%	0.09
Worked Rate	479.18	427.45	357.20	325.81	376.61	442.3
Billed Rate	479.18	427.45	357.20	325.81	376.61	442.3
Effective Rate	479.18	427.45	357.20	325.81	376.61	442.3
Worked	2.5			1000		
Billable Hours Worked	19.25	42.75	58.33	61.05	181.38	376.6
	93.7%	97.5%	99.7%	100.0%	98.6%	99.19
Hours to Bill	19.25	42.75	58.33	61.05	181.38	375.1
	93.7%	97.5%	99.7%	100.0%	98.6%	98.79
Worked Value	8,995.00	18,045.00	20,569.10	19,712.50	67,321.60	164,359.10
	97.6%	98.5%	99.6%	100.0%	99.1%	99.5%
Total Hours	20.55	43.85	58.53	61.05	183.98	380.2
	11.9%	25.3%	33.8%	35.2%	26.5%	19.99
Total Amount	9,220.00	18,320.00	20,646.60	19,712,50	67,899.10	165,186.60
	26.3%	23.1%	36.8%	43.5%	31.5%	26.79

Tabs3 Category Productivity Report - Effective Rate



	2/2004	Alumni Law Firm - C Time Summarv	asn				
		ALL DATES					
ateg	gories/Fee Credit Lawyer	Value	%(Value)	Hours(Hr)	% (Hrs)	Rate/Hr	
	-	*** Billable ***					
W	- Billable Work						
	Al Borczak	12995.00	54.97	39.70	47.75	327.33	
	Adam Cobb	6187.50	26.18	19.70	23.69	314.09	
	Robert Skinner	4456.25	18.85	23.75	28.56	187.63	
	Total:	23638.75	100.00	83.15	100.00	284.29	
		*** Write Up/Downs	***				
D	- Write Down						
	Al Borczak	-635.72	59.14	0.00	100.00	0.00	
	Adam Cobb	-327.63	30.48	0.00	100.00	0.00	
	Robert Skinner	-111.65	10.39	0.00	100.00	0.00	
υ	- Write Up						
	Al Borczak	10500.00	34.85	0.00	100.00	0.00	
	Adam Cobb	13450.00	44.64	0.00	100.00	0.00	
	Robert Skinner	6181.25	20.51	0.00	100.00	0.00	
	Total:	29056.25	100.00	0.00	100.00	0.00	
		*** Non-Billable *	**				
BW	- Non-Billable Work						
	Al Borczak	0.00	100.00	9.00	90.00	0.00	
	Adam Cobb	0.00	100.00	1.00	10.00	0.00	
.c	- **No Charge**						
	Al Borczak	0.00	100.00	0.30	100.00	0.00	
	Total:	0.00	100.00	10.30	100.00	0.00	
	*	** Time Summary - Summary *** Billable ***	by Task ***				
	Billable Work	23638.75	44.86	83.15	88.98	284.29	
	Billable Work Total Billable	23638.75	44.86	83.15	88.98	284.29	
			44.86				
	Total Billable	23638.75 *** Write Up/Downs	44.86	83.15	88.98	284.29	
	Total Billable Write Down		44.86 *** -2.04	0.00	0.00	284.29	
	Total Billable Write Down Write Up		44.86 *** -2.04 57.18	83.15 0.00 0.00	0.00	284.29 0.00 0.00	
	Total Billable Write Down	23638.75 *** Write Up/Downs -1075.00 30131.25 29056.25	44.86 *** -2.04 57.18 55.14	0.00	0.00	284.29	
	Total Billable Write Down Write Up		44.86 *** -2.04 57.18 55.14	83.15 0.00 0.00	0.00	284.29 0.00 0.00	
	Total Billable Write Down Write Up Total WriteUps/Downs	23638.75 - *** Write Up/Downs -1075.00 30131.25 -29056.25 - *** Non-Billable *	44.86 *** -2.04 57.18 55.14	83.15 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	
	Total Billable Write Down Write Up Total WriteUps/Downs Non-Billable Work	<u>23638.75</u> *** Write Up/Downs -1075.00 <u>30131.25</u> <u>23056.25</u> *** Non-Billable * 0.00	44.86 - *** -2.04 57.18 55.14 - ** 0.00	83.15 0.00 0.00 0.00 10.00	0.00 0.00 0.00 0.00	284.29 0.00 0.00 0.00 0.00	
	Total Billable Write Down Write Up Total WriteUps/Downs Non-Billable Work **No Charge**	-23638.75 - *** Write Up/Downs -1075.00 30131.25 -29056.25 - *** Non-Billable * 0.00 0.00	44.86 - *** -2.04 57.18 55.14 - ** 0.00 0.00	83.15 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 10.70 0.32	284.29 0.00 0.00 0.00 0.00	
	Total Billable Write Down Write Up Total WriteUps/Downs Non-Billable Work	<u>23638.75</u> *** Write Up/Downs -1075.00 <u>30131.25</u> <u>23056.25</u> *** Non-Billable * 0.00	44.86 - *** -2.04 57.18 55.14 - ** 0.00	83.15 0.00 0.00 0.00 10.00	0.00 0.00 0.00 0.00	284.29 0.00 0.00 0.00 0.00	
	Total Billable Write Down Write Up Total WriteUps/Downs Non-Billable Work **No Charge**	-23638.75 - *** Write Up/Downs -1075.00 30131.25 -29056.25 - *** Non-Billable * 0.00 0.00	44.86 -2.04 57.18 55.14 -** 0.00 0.00 0.00	83.15 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 10.70 0.32	284.29 0.00 0.00 0.00 0.00	
	Total Billable Write Down Write Up Total WriteUps/Downs Non-Billable Work **No Charge**		44.86 -2.04 57.18 55.14 -** 0.00 0.00 0.00	83.15 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 10.70 0.32	284.29 0.00 0.00 0.00 0.00	
	Total Billable Write Down Write Up Total WriteUps/Downs Non-Billable Work **No Charge** Total:	23638.75 - **** Write Up/Downs -1075.00 30131.25 -29056.25 **** Non-Billable * 0.00 0.00 -0.00 	44.86 - *** 57.18 55.14 - ** 0.00 0.00 0.00 0.00 0.00	83.15 0.00 0.00 0.00 10.00 0.30 10.30	88.98 0.00 0.00 0.00 10.70 0.32 11.02	284.29 0.00 0.00 0.00 0.00 0.00 0.00	
	Total Billable Write Down Write Up Total WriteUps/Downs Non-Billable Work **No Charge** Total: AB - Al Borczak	-1075.00 **** Write Up/Downs -1075.00 30131.25 29056.25 **** Non-Billable * 0.00 0.00 0.00 -*** Summary by Working La 22859.28	44.86 - -2.04 57.18 55.14 - ** 0.00 0.00 - 0.00 - wyer *** 43.38	83.15 0.00 0.00 0.00 10.00 10.30 49.00	88.98 0.00 0.00 0.00 0.00 0.00 10.70 0.32 11.02 52.43	284.29 0.00 0.00 0.00 0.00 0.00 0.00 466.52	

Date: 11/28/2016

Tabs3 Recap of Hours Report Jensen, Martin & Anderson, P.C. From November 01, 2016 Thru November 28, 2016

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001 Michael L. Jensen Thursday 3 Saturday 5 Tuesday Nov 1, 2016 Wednesday 2 Sunday Monday Friday Total 4 Billable Non-billable Total 11 6 7 8 9 10 12 Billable Non-billable Total 13 8.20 7.50 16 17 4.25 19 Billable 3.50 23.45 Non-billable 8.00 8.00 3.40 6.90 11.40 34.85 8.20 7.50 4.25 Total 7.85 8.30²⁵ 20 12.10 8.90 6.40 26 Billable 43.55 Non-billable Total 7.85 12.10 8.90 6.40 8.30 43,55 27 2.25 Billable 2.25 Non-billable 2.25 2.25 Total Billable Non-billable 69.25 GRAND TOTALS: 11.40 80.65 Total

a. **Collection Summary**: A report like this is a great combination report. You can see the number of hours billed, the amount of fees billed, cash collected, how collections were allocated, and A/R balances. All of this is run so you can analyze month by month, attorney by attorney.

Nov 2,	/2004					Law Firm -					
						ection Summ: ALL DATES	ary				
		Net B	illod		1	sh In		Do	vment Used		A/
Month	Hrs	Fees	Disb+Tax	Total	Retainers	Receipts	Total	Fees	Disb+Tax	Total	Balanc
	Al Borcz	zak									
Dec 99	0.00	550.00	50.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	600.0
Jan 00	5.90	2065.00	20.00	2085.00	0.00	2252.27	2252.27	2202.27	50.00	2252.27	432.7
Feb 00	1.50	525.00	0.00	525.00	0.00	0.00	0.00	0.00	0.00	0.00	957.7
Nov 03	14.60	4007.61	185.43	4193.04	0.00	0.00	0.00	0.00	0.00	0.00	5150.7
Apr 04	9.70	3270.00	181.00	3451.00	0.00	6817.61	6817.61	6616.61	201.00	6817.61	1784.1
Jul 04	4.30	1400.00	90.50	1490.50	1500.00	1882.16	3382.16	1635.66	246.50	1882.16	1392.5
Aug 04	3.00	991.67	90.50	1082.17	0.00	799.97	799.97	1499.97	90.50	1590.47	884.2
Nov 04	0.00	10500.00	10.00	10510.00	0.00	0.00	0.00	0.00	0.00	0.00	11394.2
Tot: -	39.00	23309.28	627.43	23936.71	1500.00	11752.01	13252.01	11954.51	588.00	12542.51	11394.2
AC -	Adam Cok	ob									
Jan 00	0.30	112.50	0.00	112.50	0.00	82.73	82.73	82.73	0.00	82.73	29.7
Feb 00	2.50	887.50	55.00	942.50	0.00	380.00	380.00	325.00	55.00	380.00	592.2
Nov 03	8.90	2322.37	20.17	2342.54	0.00	0.00	0.00	0.00	0.00	0.00	2934.8
Apr 04	0.00	0.00	0.00	0.00	0.00	859.87	859.87	859.87	0.00	859.87	2074.9
Jul 04	5.00	1875.00	0.00	1875.00	0.00	1867.84	1867.84	1867.84	0.00	1867.84	2082.1
Aug 04	1.00	312.50	0.00	312.50	0.00	519.67	519.67	519.67	0.00	519.67	1874.9
Nov 04	0.00	13500.00	0.00	13500.00	0.00	0.00	0.00	0.00	0.00	0.00	15374.9
Tot:	17.70	19009.87	75.17	19085.04	0.00	3710.11	3710.11	3655.11	55.00	3710.11	15374.9
RS -	Robert S	Skinner									
Dec 99	0.00	800.00	0.00	800.00	0.00	0.00	0.00	0.00	0.00	0.00	800.0
Jan 00	4.25	750.00	0.00	750.00	0.00	400.00	400.00	400.00	0.00	400.00	1150.0
Feb 00	5.00	1050.00	111.60	1161.60	0.00	525.00	525.00	525.00	0.00	525.00	1786.6
Nov 03	12.50	2280.02	61.48	2341.50	0.00	0.00	0.00	0.00	0.00	0.00	4128.1
Apr 04	0.00	0.00	0.00	0.00	0.00	267.52	267.52	267.52	0.00	267.52	3860.5
Aug 04	1.00	145.83	0.00	145.83	0.00	805.36	805.36	705.36	100.00	805.36	3201.0
Nov 04	0.00	6000.00	0.00	6000.00	0.00	0.00	0.00	0.00	0.00	0.00	9201.0
Tot:	22.75	11025.85	173.08	11198.93	0.00	1997.88	1997.88	1897.88	100.00	1997.88	9201.0
				**	* Summary b	y Collectin	g Lawyer **;				
Lawver											
Lawyer AB	39.00	23309.28	627.43	23936.71	1500.00	11752.01	13252.01	11954.51	588.00	12542.51	11394.2
AB AC	39.00	23309.28 19009.87	75.17	19085.04	0.00	3710.11	3710.11	3655.11	55.00	3710.11	11394.2
RS	22.75	11025.85	173.08	11198.93	0.00	1997.88	1997.88	1897.88	100.00	1997.88	9201.0
Toto	70 45	E224E 00	075 60	E4220 60		irm Summary		12502 50	742.00	10250 50	35970.1
Tot:	79.45	53345.00	875.68	54220.68	1500.00	17460.00	18960.00	17507.50	743.00	18250.50	

Date: 11/28/2016

Tabs3 Timekeeper Analysis Report by Month Jensen, Martin & Anderson, P.C.

August 2016 Thru November 2016

		Billed Hours	Original Hours	Billed	Original Value	Write Offs	Fee Receipts	Billed Rate	Effective
August									
001	Michael L. Jensen	18.25	18.25	8,745.00	8,745.00	0.00	0.00	479.18	479.18
002	Paula Ann Martin	28.75	28.75	12,937.50	12,937.50	0.00	250.00	450.00	450.00
003	Ronald P. Anderson	7.50	7.50	2,947.50	2,947.50	0.00	0.00	393.00	393.00
004	Robert O. Burns	3.00	3.00	2,250.00	2,250.00	0.00	0.00	750.00	750.00
005	Kendra I. Michaels	4.00	4.00	1,400.00	1,400.00	0.00	0.00	350.00	350.00
006	Daniel H. Brady	0.00	0.00	0.00	0.00	0.00	17.00	0.00	0.00
007	Cheryl Bradley	14.75	14.75	2,655.00	2,655.00	0.00	0.00	180.00	180.00
008	Jennifer A. Noonan	6.25	6.25	1,562.50	1,562.50	0.00	0.00	250.00	250.00
010	Jimmy P. Praum	9.25	9.25	2,035.00	2,035.00	0.00	0.00	220.00	220.00
	Subtotal	91.75	91.75	34,532.50	34,532.50	0.00	267.00	376.38	376.38
Septembe	er			1023-001	100.04		2-27-07	122.5.6	1.1
001	Michael L. Jensen	41.25	41.25	17,632.50	17,670.00	0.00	24,883.04	427.45	427.45
002	Paula Ann Martin	40.75	40.75	17,736.25	17,736.25	0.00	27,067.12	435.25	435.25
003	Ronald P. Anderson	20.00	20.00	7,310.00	7,310.00	0.00	5,411.98	365.50	365.50
004	Robert O. Burns	20.75	20.75	15,562.50	15,562.50	0.00	24,244.92	750.00	750.00
005	Kendra I. Michaels	7.25	7.25	2,537.50	2,537.50	0.00	1,041.33	350.00	350.00
006	Daniel H. Brady	10.05	10.05	1.666.00	1,666.00	0.00	2,017.57	165.77	165.77
007	Cheryl Bradley	22.25	22.25	4,005.00	4,005.00	0.00	6,760.81	180.00	180.00
008	Jennifer A. Noonan	17.30	17.30	4,205.00	4,205.00	0.00	9,332.75	243.06	243.06
009	Jason I. Masterson	11.25	11.25	3,937.50	3,937.50	0.00	5,206.64	350.00	350.00
010	Jimmy P. Praum	17.25	17.25	3,795.00	3,795.00	0.00	5,898.21	220.00	220.00
	Subtotal	208.10	208.10	78,387.25	78,424.75	0.00	111,864.37	376.68	376.68

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2. **Billing**: After your bills are run, wouldn't you like a quick, easy way to see what bills just went in the mail? You can see total fees billed, costs billed and also see the totals summarized by the person who did the work (or by responsible attorney, etc.).

Nov	2/2004				Alumni Law Fi Invoice Jo To Nov	ournal				
ate	Entry #	Inv # Client No Matter No	Name Description Cl Int Mat Int	Deen		Fees	Disbs	VAT	Write-offs	Total
				AB	corp					
Apr	9/2004 209	29 1 00100	ABC Company General Matters	AB	corp	875.00	88.00	0.00	0.00	963.00
Apr	22/2004 218	30 1 00100	ABC Company General Matters AB AB	AB	corp	525.00	0.00	0.00	0.00	525.00
Apr	22/2004 223	31 7 99238	DEF Company Incorporation	AC	corp	770.00	0.00	0.00	0.00	770.00
Apr	22/2004 226	32 2 00101	Doe, John Purchase - 35 Mai	n St	re	750.00	0.00	0.00	0.00	750.00
Apr	28/2004 239	34 1 00100	ABC Company General Matters	AB	corp	350.00	93.00	0.00	0.00	443.00
Jul	1/2004 258	35 1 00100	ABC Company General Matters	AB	corp	3275.00	90.50	0.00	0.00	3365.50
Aug	12/2004 292	37 7 99238	DEF Company Incorporation	AC	corp	750.00	0.00	0.00	0.00	750.00
Aug	25/2004 317	38 1 00100	ABC Company General Matters	AB	corp	700.00	90.50	0.00	0.00	790.50
Nov	2/2004 329	39 5 99236	Goodenough, John Separation Agreem	ient	nat	30000.00	10.00	0.00	0.00	30010.00
			Firm Total:			53345.00	875.68	0.00	0.00	54220.68
			*** Invoice	Jour	nal - Summary	y by Fee Credi	t Lawyer **	*		
					\$	Fees	Disbs	VAT	Write-offs	Total
	AB ·	- Al Borczak			43.70	23309.28	627.43	0.00	0.00	23936.71
	AC ·	- Adam Cobb			35.64	19009.87	75.17	0.00	0.00	19085.04
	RS ·	- Robert Skinner			20.67	11025.85	173.08	0.00	0.00	11198.93
			Total:			53345.00	875.68	0.00	0.00	54220.68
			*** Invoice	Journ	al - Summary	by Responsibl	le Lawyer **	*		
					*	Fees	Disbs	VAT	Write-offs	Total
		- Al Borczak			80.33	42852.50	627.43	0.00	0.00	43479.93
		- Adam Cobb			5.19	2770.00	75.17	0.00	0.00	2845.17
	RS ·	- Robert Skinner			14.48	7722.50	173.08	0.00	0.00	7895.58
			Total:			53345.00	875.68	0.00	0.00	54220.68
			*** Invoice Jou	ırnal						
					\$	Fees	Disbs	VAT	Write-offs	Total
		- Al Borczak			79.63	42477.50	619.25	0.00	0.00	43096.75
		- Adam Cobb			6.55	3495.00	87.35	0.00	0.00	3582.35
	RS ·	- Robert Skinner			13.82	7372.50	169.08	0.00	0.00	7541.58
			Total:			53345.00	875.68	0.00	0.00	54220.68

		10/	01/2016 to 10/31/20	16	
		Billed	Billed Amount	Write Offs	Current Amount Due
		GRAND TOT	TALS		
1	Michael L. Jensen	50.83	18,156.60	0.00	18,216.78
2	Paula Ann Martin	37.30	13,692.50	0.00	7,266.98
3	Ronald P. Anderson	8.25	1,296.25	0.00	568.02
4	Robert O. Burns	18.20	13,650.00	0.00	4,765.74
5	Kendra I. Michaels	0.80	125.00	0.00	0.00
6	Daniel H. Brady	3.00	540.00	0.00	1,021.23
7	Cheryl Bradley	14.25	2,392.50	0.00	2,189.98
8	Jennifer A. Noonan	9.05	1,812.50	0.00	813.23
9	Jason I. Masterson	0.90	135.00	0.00	135.00
Tot	al Fees	142.58	51,800.35	0.00	34,976.96
0	Miscellaneous		142.04	0.00	128.04
1	Phone		108.50	0.00	81.00
2	Photocopies/Faxes		90.00	0.00	52.65
Tot	al Expenses		340.54	0.00	261.69
0	Miscellaneous		169.00	0.00	190.00
1	Filing Fees		225.00	0.00	75.00
2	Processor Fees		157.50	0.00	0.00
Tot	al Advances		551.50	0.00	265.00
Fina	ance Charge		22.20	0.00	0.00
	als	142.58	52,714.65	0.00	35,503.65

3. **Collections**: Many law firms pay their attorneys based on the fees collected. This report is going to show all payments received and see how the cash in relates to the person who did the work.

323 00102 Sip and Fall AB 942.73 yg 25/2004 3 Harvell, Karen 00019 11 BS 681.05 1527.50 100.00 0.00 1527.40 323 00102 Silp and Fall AB 406.63 17507.56 0.06 6.00 1382.61 138256.1 138256.1 138256.1 138250.1 6.00 0.00 124251.1 6.00 0.00 124251.1 6.00 126250.1 10.00 0.00 1387.61 10.00 0.00 1382.61 10.00 126250.1 10.00 126250.1 10.00 0.00 126250.1 10.00 0.00 126250.1 12650.1 12650.1 12650.1 12650.1 12750	lov 2/2004			i Law Firm -						
tet Clints # Name Pagent # Person # Allocation Person # Allocation Person # Allocation Tax Tax 259 39228 Incorporation AB 40.401 Toto Fee 70 Disb Toto Fee 70 Disb Toto			Payment		isting					
Recry # Hatter # Description Inv # Fee Allocation Fee Allocation Fee Tax Ter. 29 9923 Incorporation AS										
C1 Ture Hat Into Resp Law Type Luvr 259 5925 Incorporation AB 48.1 AC AC Corp 0016 38 AB 700.00 700.00 90.50 0.00 790.1 ag 25/2004 1 AG Cospany Corp 1 AB 700.00 700.00 90.50 0.00 790.1 ag 25/2004 3 Gascal AF AB 942.73 0.00 972.50 0.00 0.00 0.00 102.7 ag 25/2004 3 Barwell, Karen 100019 11 BS 661.05 1527.50 100.00 0.00 1627.1 ag 25/2004 3 Barwell, Karen 10019 11 BS 661.05 1527.50 100.00 0.00 1627.1 ag 25/2004 3 Barwell, Karen 10019 11 BS 661.05 1527.50 100.00 0.00 1227.1 ag 25/2004 3 Marwell, Karen 10019 11 BS 661.05 1527.50 100.00 0.00 1227.1 ag 25/2004 3 Marwell, Karen 10019 11 BS 61.05 1627.1 100.00 100.00 122.5			Payment #					-		
29 9238 Incorporation AB 48.61 AC AC AC or ps 24.31 1g 25/2004 i ABC Company 00016 38 AB 700.00 700.00 90.50 0.00 772.1 253 20100 AD AD AD 00119 10 55 0.00 722.50 0.00 0.00 772.1 323 20102 Filip and Fail 0019 10 85 92.77 0.00 0.00 0.00 122.7 323 0102 Sip and Fail 0019 18 86 681.05 157.50 100.00 0.00 122.7 323 0102 Sip and Fail 0019 18 86 681.05 157.50 100.00 0.00 109.10 323 0102 Sip and Fail 0019 14 85 681.05 100.00 0.00 1254.1 323 0102 Fase 1158.1 588.00 0.00 1254.1 324 0102 Sip and Fail 59.8 100.00 0.00 1252.1 325 Payaent Alloc	antry # Matter #		Less Transe		Allocation	Fee Tot	Disb	Tax	Total	
AC AC Corp BS 24.31 2552061 AB Company 0000 700.00 700.00 90.50 0.00 790.0 gg 552064 AB AB corp 10 BS 0.00 372.50 0.00 0.00 721.1 gg 552064 S Harvell, Karen 00019 10 BS 0.00 372.50 0.00 0.00 122.3 gg 5520643 Harvell, Karen 00019 11 BS 651.05 100.00 0.00 122.7 gg 5520643 Harvell, Karen 00019 11 BS 651.05 0.00 0.00 122.7 gg 5520643 Harvell, Karen 00019 11 BS 651.05 100.00 0.00 1225.1 gg 5520643 Harvell, Karen 00019 118 AC 497.92 100.00 0.00 1225.1 Ga 400 AB AL AG AG AG AG AG AG AG	200 00220		Law Type		49.61					
up 25/2004 i AEC Company 00016 38 AB 700.00 700.00 90.50 0.00 790.00 255 00100 General Hatters 00013 10 BS 0.00 372.50 0.00 372.50 322 00102 Sinp and Fall AB AB 00019 14 BS 0.00 372.50 0.00 0.00 1627.1 323 00102 Sinp and Fall 00019 14 BS 640.65 157.50 743.00 0.00 1627.1 323 00102 Sinp and Fall 00019 14 BS 640.65 167.50 743.00 0.00 1627.1 323 00102 First Adjustments: 17507.50 743.00 0.00 1628.1 Total Payment and Adjustments: 1058.1 S58.00 0.00 12525.1 #** Payment Allocation Listing - Summary by Fee Credit Lawyer *** * Fee Disb 743.00 0.00 12525.1 #** Payment Allocation Listing - Sumaary by Pees Credit Lawyer *** * Fee Disb 743.00 0.00 12525.1	255 55230		aorn							
AB AB AB Corr AB AB AB AB Corr S200002 Slip and Yall AB AC 22:77 S2200102 Slip and Yall AC 22:77 100.00 0.00 16:27.1 S2200102 Slip and Yall AC 22:77 100.00 0.00 16:27.1 S2200102 Slip and Yall AC AC 29:77 100.00 0.00 16:27.1 S2200102 Slip and Yall AC AC 307.2 0.00 0.00 16:27.1 S2200102 Slip and Yall AC AC AC 4 AC 4 7 Total Represent Allocation Listing - Sumaary by Fee Credit Lavyer *** Total: 10:570.750 743.00 0.00 12:55.1 AC Adm Cobb 20:8 3:85.11 5:00 0.00 12:25.1 AC Adm Cobb 20:8 5:00 0.00 12:25.1 1:750.750 743:00 0.00 12:25.1	1 m 2 E / 2004 1						90 50	0.00	790 50	
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yg 25/2004 3 323 00102 Sitp and Fall S22 00102 Sitp and Fall S25 D010 Sitp and Fall S25 D010 Sitp and Fall S25 D0102 Sitp and Fall S25 D0102 S25 D102 S25 D0102 S25 D102 S25 D0102 S25	200 00100		corn							
S23 00102 Site and Fall server AB 342.73 BS BS BS BS BS BS Control of the server server gg 25/2004 3 Site and Fall server server AC 437.75 Early server server server S23 00102 Site and Fall server ser	ug 25/2004 3			10 BS	0.00	372 50	0.00	0.00	372.50	
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19 25/2004 3 Harveil, Karen 00019 11 BS 681.05 1527.50 100.00 0.00 1627.1 233 0010 RS			lit							
PS PS PS PS PS Payments 0.00 138250.1 AB - Al Borczak 68.28 1954.51 58.00 0.00 0.00 1397.01 BS - Robert Skinner 10.84 1997.88 100.00 0.00 139250.1 - *** Payment Allocation Listing - Sumaary by Responsible Lawyer *** * Yes 0.00 0.00 12255.1 - Al Borczak 66.70 11707.50 586.00 0.00 0.00 12255.1 - Al Borczak 66.70 11677.50 586.00 0.00 0.00 12255.1 - Adaa Cobb 12.25 2145.00 55.00 0.00 0.00 138250.1 - Adaa Cobb <t< td=""><td>ug 25/2004 3</td><td>Maxwell, Karen</td><td></td><td></td><td>681.05</td><td>1527.50</td><td>100.00</td><td>0.00</td><td>1627.50</td></t<>	ug 25/2004 3	Maxwell, Karen			681.05	1527.50	100.00	0.00	1627.50	
Total Adjustments: 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 11250:3 *** Payment Allocation Listing - Summary by Fee Credit Lawyer *** AB - Al Borczak 68.28 11954.51 588.00 0.00 0.2542.1 AB - Al Borczak 68.28 11954.51 588.00 0.00 0.00 12542.1 AB - Al Borczak 68.28 11954.51 588.00 0.00 0.00 1250.1 B - Robert Skinner 10.64 12570.55 743.00 0.00 1250.1 Total: 17507.55 743.00 0.00 1250.1 Total: 12507.55 743.00 0.00 1250.1 Total: 12507.55 743.00 0.00 1250.1 Total: 127507.55 743.00 0.00 12250.1 Total: 17507.55 743.00 0.00 12250.1 Total: 17507.55	323 00102	Slip and Fall		AB	408.63					
Total Payments and Adjustments: 17507.50 743.00 0.00 18256.1 *** Payment Allocation Listing - Summary by Fee Credit Lawyer *** AB - Al Borczak 61.26 11554.51 588.00 0.00 1254.1 AC - Adama Cobb 20.88 3655.11 55.00 0.00 1254.2 AC - Adama Cobb 20.88 3655.11 55.00 0.00 1297.9 BS - Robert Skinner 10.84 1897.88 100.00 0.00 1397.0 Total: * Yees Disb Tax Total Adama Cobb 122.52 2146.00 55.00 0.00 2200.0 B' - Adama Cobb 12.25 2146.00 55.00 0.00 2200.1 Total: * Yees Disb Tax Total Total: * Yees Disb Tax Total Adama Cobb 12.25 2145.00 55.00 0.00 2200.0			lit	AC	437.82					
*** Payment Allocation Listing - Summary by Fee Credit Lawyer *** AB - Al Borczak 68.28 11954.51 588.00 0.000 1254.1 AC - Adam Cobb 20.88 3655.11 55.00 0.000 1979.1 BS - Robert Skinner 10.84 1897.88 100.00 0.00 1937.6 Total:		Total Adjustments:				0.00	0.00	0.00	0.00	
4 Fees Disb Tax Tot. AB - Algan Cobb 20.88 3655.11 55.00 0.00 1254.2 AC - Adam Cobb 20.88 3655.11 55.00 0.00 1979.1 BS - Robert Skinner 10.84 1977.50 743.00 0.00 1979.2 **** Payment Allocation Listing - Summary by Responsible Lawyer *** AB - Al Borczak 66.70 11677.50 588.00 0.00 12265.0 AB - Al Borczak 66.70 11677.50 588.00 0.00 2265.0 AB - Al Borczak 66.70 11677.50 588.00 0.00 2265.0 AC - Adam Cobb 12.25 2145.00 55.00 0.00 12850.2 Total: - Fees Disb Tax Tot. AB - Al Borczak 66.70 11677.50 588.00 0.00 2265.0 AC Adam Cobb 12.25 2145.00 55.00 0.00 <		Total Payments and Adj	ustments:			17507.50	743.00	0.00	18250.50	
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AB - Al Borczak 68.28 1954.51 588.00 0.00 3710. BS - Robert Skinner 10.84 1997.88 100.00 0.00 1997.1 Total: - - 743.00 0.00 1997.2 **** Payment Allocation Listing - Summary by Responsible Lawyer *** AB - Al Borczak 66.70 11677.50 588.00 0.00 12265.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 2200.1 AB - Al Borczak 66.70 11677.50 743.00 0.00 2200.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 2200.2 AC - Adam Cobb 12.25 2145.00 55.00 0.00 2200.1 V - Total: - 17507.50 743.00 0.00 2265.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 2265.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 2265.1 AC - Adam Cobb <td< td=""><td></td><td> Fayment A</td><td>LIOCACIUN LISU</td><td></td><td></td><td>o nawyer</td><td></td><td></td><td></td></td<>		Fayment A	LIOCACIUN LISU			o nawyer				
AC - Adam Cobb 20.88 3655.11 55.00 0.00 3710 PS - Robert Skinner 10.84 1937.85 100.00 0.00 1937.3 **** Payment Allocation Listing - Summary by Responsible Lawyer *** *** *** *** Tax Total: AB - Al Borcrakt 66.70 11677.50 598.00 0.00 12265.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 2200.0 RS - Robert Skinner 21.05 3688.00 100.00 0.00 3785.0 Instruct - 17507.50 743.00 0.00 12265.1 12250.3 *** Payment Allocation Listing - Summary by Client Introducing Lawyer *** * Yees Disb Tax Total: AB - Al Borcrakt 66.70 11677.50 588.00 0.00 2200.0 AC - Adam Cobb 12.252 2145.00 55.00 0.00 2200.0 AB - Al Borcrakt 66.70 11677.50 588.00 0.00 2200.0 AC - Adam Cobb 12.252									Total	
BS - Robert Skinner Total: 10.84 1877.86 100.00 743.00 0.00 1997.4 18250.1 Inter Payment Allocation Listing - Summary by Responsible Lawyer *** AB - Al Borczak 66.70 11677.50 588.00 0.00 12265.1 AB - Al Borczak 66.70 11677.50 588.00 0.00 2200.1 BS - Robert Skinner 21.05 3685.00 100.00 0.00 2785.1 Inter Total: 11677.50 588.00 100.00 0.00 2785.1 Inter Total: 11677.50 588.00 100.00 0.00 2785.1 Inter Total: 11677.50 588.00 0.00 2200.1									12542.51	
Total: 17507.50 743.00 0.00 18250.1 **** Payment Allocation Listing - Summary by Responsible Lawyer *** AB - Al Borczak 66.70 11677.50 588.00 0.00 12255.1 AC - Adam Cobb 12.25 2145.00 58.00 0.00 12265.1 AC - Adam Cobb 12.25 2145.00 58.00 0.00 2200.1 BS - Robert Skinner 21.05 3685.00 100.00 0.00 2785.1 Total: 17507.50 743.00 0.00 12265.1 *** Payment Allocation Listing - Summary by Client Introducing Lawyer **** AE - Al Borczak 66.70 11677.50 588.00 0.00 12265.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 12265.1 *** Payment Allocation Listing - Summary by Mater Introducing Lawyer **** * *** Payment Allocation Listing - Summary by Mater Introducing Lawyer **** AE - Al Borcrak 66.70 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>3710.11</td></td<>									3710.11	
**** Payment Allocation Listing - Summary by Responsible Lawyer **** AB - Al Borczak 66.70 11677.50 588.00 0.00 12265.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 2200.0 BS - Robert Skinner 21.05 3685.00 100.00 0.00 2200.0 Total: 17507.50 743.00 0.00 18250.3 *** Payment Allocation Listing - Summary by Client Introducing Lawyer *** AB - Al Borczak 66.70 11677.50 588.00 0.00 12265.1 AB - Al Borczak 66.70 11677.50 588.00 0.00 2200.0 AC - Adam Cobb 12.25 2145.00 55.00 0.00 12265.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 12265.1 AB - Al Borczak 66.70 11677.50 588.00 0.00 12265.1 ***********************************	RS			10.84					1997.88	
k Fees Disb Tax Tot. AB - Al Borczak 66.70 11677.50 588.00 0.00 12265. AC - Adam Cobb 12.25 2145.00 55.00 0.00 2200.0 BS - Robert Skinner 21.05 3685.00 100.00 0.00 3785.1 *** Payment Allocation Listing - Summary by Client Introducing Lawyer *** AB - Al Borczak 66.70 11677.50 588.00 0.00 12265.1 AB - Al Borczak 66.70 11677.50 588.00 0.00 12265.1 AB - Al Borczak 66.70 11677.50 588.00 0.00 12265.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 12265.1 AE - Robert Skinner 21.05 3685.00 100.00 0.00 12255.1 **** Payment Allocation Listing - Summary by Matter Introducing Lawyer **** * Fees Disb Tax Total: **** Payment Allocation Listin		Total:			17507.50	743.00		0.00	18250.50	
AB - Al Borczak 66.70 11677.50 588.00 0.00 12265.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 2200.0 RS - Robert Skinner 21.05 3665.00 100.00 0.00 2785.1 - Total: - 17507.56 743.06 0.00 12255.1 - *** Payment Allocation Listing - Summary by Client Introducing Lawyer *** AB - Al Borczak 66.70 11677.50 588.00 0.00 12255.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 12255.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 12255.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 2200.0 RS - Fobert Skinner 21.05 3685.00 100.00 0.00 18250.3 **** Payment Allocation Listing - Summary by Matter Introducing Lawyer **** **** Payment Allocation Listing - Summary by Tope of Law *** * * * * AB - Al Borczak 66.70 1167		*** Payment A	llocation List	ing - Summary	v by Responsib	le Lawyer ***	+			
AB - Al Borczak 66.70 11677.50 588.00 0.00 12265.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 2200.0 RS - Robert Skinner 21.05 3665.00 100.00 0.00 2785.1 - Total: - 17507.56 743.06 0.00 12255.1 - *** Payment Allocation Listing - Summary by Client Introducing Lawyer *** AB - Al Borczak 66.70 11677.50 588.00 0.00 12255.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 12255.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 12255.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 2200.0 RS - Fobert Skinner 21.05 3685.00 100.00 0.00 18250.3 **** Payment Allocation Listing - Summary by Matter Introducing Lawyer **** **** Payment Allocation Listing - Summary by Tope of Law *** * * * * AB - Al Borczak 66.70 1167				\$	Reas	Dich		Tav	Total	
AC - Adam Cobb 12.25 2145.00 55.00 0.00 2200.0 RS - Robert Skinner 21.05 3685.00 100.00 0.00 3785.0 t*** Payment Allocation Listing - Summary by Client Introducing Lawyer *** * * Fees Disb Tax Total AB - Al Borczak 66.70 11577.50 588.00 0.00 3785.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 12255.3 AC - Adam Cobb 12.25 2145.00 55.00 0.00 12255.3 AC - Adam Cobb 12.25 2145.00 55.00 0.00 12255.3 AC - Adam Cobb 12.25 2145.00 55.00 0.00 12250.3 Total: Total: - 17507.50 743.00 0.00 12255.3 Adam Cobb 12.25 2145.00 55.00 0.00 12265.3 Adam Cobb <th 20.00<="" <="" td=""><td>AB.</td><td>- Al Borczek</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th>	<td>AB.</td> <td>- Al Borczek</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	AB.	- Al Borczek							
RS - Robert Skinner Total: 21.05 3685.00 100.00 0.00 3785.1 *** Payment Allocation Listing - Summary by Client Introducing Lawyer *** AB - Al Borczak 66.70 11677.50 588.00 0.00 2200.1 AC - Adaa Cobb 12.25 2145.00 55.00 0.00 2200.0 RS - Robert Skinner 21.05 3685.00 100.00 0.00 3785.0 AC - Adaa Cobb 12.25 2145.00 55.00 0.00 12655.3 AC - Adaa Cobb 12.25 2145.00 55.00 0.00 3785.0 Total: - Total:									2200.00	
Total: 17507.50 743.00 0.00 18250.4 *** Payment Allocation Listing - Summary by Client Introducing Lawyer *** AB - Al Borczak 66.70 11677.50 588.00 0.00 12265.4 AC - Adam Cobb 12.25 2145.00 588.00 0.00 12265.4 AC - Adam Cobb 12.25 2145.00 58.00 0.00 2200.1 PS - Robert Skinner 21.05 3665.00 100.00 0.00 18250.3 Total: 17507.50 743.00 0.00 12655.4 Total: 17507.50 588.00 0.00 2200.1 Total: 17507.50 743.00 0.00 18250.3 **** Payment Allocation Listing - Summary by Matter Introducing Lawyer *** * Fees Disb Tax Total * Fees Disb Tax Total *** Payment Allocation Listing - Summary by Type of Law *** * Fees									3785.00	
AB - Al Borczak 66.70 11677.50 588.00 0.00 12255.3 AC - Adam Cobb 12.25 2145.00 55.00 0.00 2200.0 RS - Robert Skinner 21.05 3685.00 100.00 0.00 3785.0 **** Payment Allocation Listing - Summary by Matter Introducing Lawyer **** * * Fees Disb Tax Total **** Payment Allocation Listing - Summary by Matter Introducing Lawyer **** AB - Al Borczak 66.70 11677.50 588.00 0.00 12255.1 AB - Al Borczak 66.70 11677.50 588.00 0.00 12255.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 12255.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 12255.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 12255.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 1225		Total:			17507.50	743.00	_	0.00	18250.50	
AB - Al Borczak 66.70 11677.50 \$88.00 0.00 12255.1 AC - Adam Cobb 12.25 2145.00 \$5.00 0.00 2205.1 RS - Robert Skinner 21.05 3685.00 100.00 0.00 3785.0 Total: 17507.50 743.00 0.00 18250.1 *** Payment Allocation Listing - Summary by Matter Introducing Lawyer *** AB - Al Borczak 66.70 11677.50 588.00 0.00 12265.1 AB - Al Borczak 66.70 11677.50 588.00 0.00 12265.1 AB - Al Borczak 66.70 11677.50 588.00 0.00 12265.1 AC - Adam Cobb 12.25 2145.00 55.00 0.00 2200.0 RS - Robert Skinner 21.05 3685.00 100.00 0.00 3785.0 Total: 17507.50 743.00 0.00 18250.1 18250.1 KC - Adam Cobb 12.25 17507.50 743.00 0.00 18250.1 **** Payment Allocation Listing - Summary		*** Payment Alloc	ation Listing	- Summary by	Client Introd	ucing Lawyer	***			
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RS - Robert Skinner Total: 21.05 (17507.50) 3685.00 (743.00) 100.00 (0.00) 3785.0 (18250.1) *** Payment Allocation Listing - Summary by Matter Introducing Lawyer *** AB - Al Borczak 66.70 11677.50 588.00 0.00 12255.1 AB - Al Borczak 66.70 11677.50 588.00 0.00 12255.1 AC - Adam Cobb 12.25 2145.00 55.00 0.000 2200.1 RS - Robert Skinner 21.05 3685.00 100.00 0.00 3785.0 Total: 17507.50 743.00 0.00 3785.0 *** Payment Allocation Listing - Summary by Type of Law *** *** Payment Allocation Listing - Summary by Type of Law *** * *** Payment Allocation Listing - Summary by Type of Law *** * * * * * * * * *										
Total: 17507.50 743.00 0.00 18250.3 *** Payment Allocation Listing - Summary by Matter Introducing Lawyer *** * Fees Disb Tax Total AB - Al Borczak 66.70 11677.50 588.00 0.00 12265.3 AC - Adam Cobb 12.25 2145.00 55.00 0.00 2200.0 RS - Robert Skinner 21.05 3685.00 100.00 0.00 3785.0 Total: 17507.50 743.00 0.00 18250.3 *** Payment Allocation Listing - Summary by Type of Law *** *** Payment Allocation Listing - Summary by Type of Law *** *** Payment Allocation Listing - Summary by Type of Law *** *** Payment Allocation Listing - Summary by Type of Law *** **** Payment Allocation Listing - Summary by Type of Law *** **** Payment Allocation Listing - Summary by Type of Law *** **** Payment Allocation Listing - Summary by Type of Law *** **** Payment Allocation Listing - Summary by Type of Law *** ****										

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Date: 11/28/2016

Tabs3 Detail Allocated Payments Report Jensen, Martin & Anderson, P.C.

Payments Allocated From 10/01/2016 Thru 11/28/2016

Pymt Date	Ref#	Stret #	Pymt Amt	Allocated	Exp Tax	Expenses	Adv Tax	Advances	Fin Chg	Fee Tax	Feet
Grand Totals			169,568 22	169,568 22	0.00 Miscellaneous Phone Photocopies/Faxes	813.03 248.05 396.38 168.60	0.00 Miscellaneous Filing Fees Processor Fees	240.00 002 177.50 003 004 005 006 007 008 009	Ronald P. Anderson Robert O. Burns Kendra I. Michaels Daniel H. Brady Cheryl Bradley Jennifer A. Noonan	0.00	167,765,70 44,835,33 46,662,94 11,319,76 31,946,76 4,092,50 2,309,77 9,247,53 7,583,60 3,937,50 5,830,00

4. **Financial**: Even if you don't want the gory details, it makes sense for you to look at a summary of your financial situation at least weekly. Here is a summary of what that can look like. In a nutshell you need to make sure that the cash you have on hand and what is coming in are going to exceed what is going out. Not all of the software products will amalgamate this into one Cash Flow report for you, but here is a sample of what you may want to review.

B25 ▼ <i>J</i> ×	_
Α	В
Weekly Financial Status	<u>Report</u>
2	
3 Cash on Hand	\$22,433.77
4 Accounts Receivable Total	
5 Current	\$41,225.77
6 30-60 Days	\$23,443.11
7 60-90 Days	\$10,763.34
8 Over 90 Days	\$8,349.08
9	
10 Payables due by next Friday	\$11,988.45
11 Payables due within 30 days	\$24,990.45
12	
13 Work In Progress (from last months billing cutoff)	\$125,987.43
14	
15 Bills sent month to date	\$52,222.67
16	
17 Cash in month to date	\$48,311.98
18 Cash In - Fees	\$41,876.09
19 Cash In - Costs	\$6,435.89
20	
21 Next Payroll Date	December 14, 2004
22 Approximate Amount	\$21,654.99
23	
24 Balance on Line of Credit	\$0.00
25	

a. Cash on hand – gives you the balance in your cash accounts, not including trust

- b. Accounts Receivable lets you know what money is due to come in during the next 30 days, and makes you aware of what your old receivable balance is
- c. Payables Your payables total plus your next payroll total together is the forecasted amount of cash you will need available
- d. Work in Progress WIP includes all time and fees that have not yet been billed
- e. Billing month-to-date Gives you an idea of what bills have gone out from the first of the month to this report date, broken down by fees and costs
- f. Payroll Gives you the next payroll date plus the estimated amount for cash planning
- g. Balance on LOC Here you can track any short term liabilities

Keep in mind, this is just an example. You can include anything you want to see on this report. This is a good option for you if you do not want to see the details each week, you can get this on Fridays and then once or twice a month, get the reports that give you the detail to these numbers. Of course, if any number looks out of whack, you can request the detailed reports to support the numbers.

C. Your Financial Statements: The discussion about your financial statements refers to 2 main reports. Your balance sheet and your income statement (aka Profit & Loss). Basically, your balance sheet should show what you own (your assets), what you owe (your liabilities), and any equity value you have in your law firm. Your income statement is going to show total income minus total expenses giving you a net income. The balance sheet totals carry forward from year to year, while the income statement starts over each year. It is important to understand that those two reports are very closely related. There is a line item on your balance sheet that is called "Net Income" or "Retained Earnings", and that number represents revenue less expenses. So any change you make to the income statement that basically combines both the balance sheet and the income statement that part on your balance sheet. A trial balance is a consolidated financial statement that basically combines both the balance sheet and the income statement onto one report so that everything can be seen together.

Each transaction you make in your accounting system results in 2 or more equalizing entries, referred to as debits and credits. The debits and credits for any transaction must equal one another. As an example, if you write a check to pay your rent, the resulting transaction is a credit to cash (which is an asset, or something you own, therefore reported on your balance sheet) and a debit to the expense account called rent (which is an expense, and therefore reported on your

income statement). If you review a balance sheet before that transaction, and then after, you will see that the cash balance changes and the net income changes. On the income statement, the total rent paid changes and the net income changes. Here is a little more detail on those 2 reports:

1. **Balance Sheet**: A balance sheet is a snapshot of a your law firm's financial condition at a specific moment in time, usually at the close of an accounting period. A balance sheet comprises assets, liabilities, and owners' or stockholders' equity. Assets and liabilities are divided into short- and long-term obligations including cash accounts such as checking, money market, or government securities. At any given time, assets must equal liabilities plus owners' equity. An asset is anything the business owns that has monetary value. Liabilities are the claims of creditors against the assets of the business.

Balance sheets, along with income statements, are the most basic elements in providing financial reporting to potential lenders such as banks, investors, and vendors who are considering how much credit to grant the firm.

- a. **Assets**: Assets are subdivided into current and long-term assets to reflect the ease of liquidating each asset. Cash, for obvious reasons, is considered the most liquid of all assets. Long-term assets, such as real estate or machinery, are less likely to sell overnight or have the capability of being quickly converted into a current asset such as cash.
- b. **Current assets**: Current assets are any assets that can be easily converted into cash within one calendar year. Examples of current assets would be checking or money market accounts, accounts receivable, and notes receivable that are due within one year's time. Although accounts receivable is a common thing to see on balance sheets, most law firms do not include that as a balance sheet item because they are run on a cash basis. Simply put, when you run your business on a cash basis, you do not count income until you receive the cash, so billing has no effect on accounting.
 - i. Cash Money available immediately, such as in checking accounts, is the most liquid of all short-term assets.
 - Notes receivables Notes receivables that are due within one year are current assets. Notes that cannot be collected on within one year should be considered long-term assets.

- c. **Fixed assets**: Fixed assets include land, buildings, machinery, and vehicles that are used in connection with the business.
 - i. Land Land is considered a fixed asset but, unlike other fixed assets, is not depreciated, because land is considered an asset that never wears out.
 - ii. Buildings Buildings are categorized as fixed assets and are depreciated over time.
 - Office equipment This includes office equipment such as copiers, printers, servers, computers, etc. used in your business.
 - iv. Vehicles This would include any vehicles used in your business.
 - v. Total fixed assets This is the total dollar value of all fixed assets in your business, less any accumulated depreciation.
- d. **Total assets**: This figure represents the total dollar value of both the short-term and long-term assets of your business.
- e. Liabilities and owners' equity: This includes all debts and obligations owed by the business to outside creditors, vendors, or banks that are payable within one year, plus the owners' equity. Often, this side of the balance sheet is simply referred to as "Liabilities." Again, because most law firms run on a cash basis, Accounts Payable will not appear on a balance sheet. Expenses are not counted as expenses until the bills are paid.
 - i. Notes payable This represents money owed on a shortterm collection cycle of one year or less. It may include bank notes, mortgage obligations, or vehicle payments.
 - ii. Accrued payroll and withholding This includes any earned wages or withholdings that are owed to or for employees but have not yet been paid.
 - iii. Total current liabilities This is the sum total of all current liabilities owed to creditors that must be paid within a one-year time frame.
 - iv. Long-term liabilities These are any debts or obligations owed by the business that are due more than one year out from the current date.

- v. Owners' equity Sometimes this is referred to as stockholders' equity. Owners' equity is made up of the initial investment in the business as well as any retained earnings that are reinvested in the business.
- vi. Common stock This is stock issued as part of the initial or later-stage investment in the business.
- vii. Retained earnings These are earnings reinvested in the business after the deduction of any distributions to shareholders, such as dividend payments.
- f. **Total liabilities and owners' equity**: This comprises all debts and monies that are owed to outside creditors, vendors, or banks and the remaining monies that are owed to shareholders, including retained earnings reinvested in the business.
- 2. **Income Statement**: An income statement, otherwise known as a profit and loss statement, is a summary of a your firm's profit or loss during any one given period of time, such as a month, three months, or one year. The income statement records all revenues for a business during this given period, as well as the operating expenses for the business.

You use an income statement to track revenues and expenses so that you can determine the operating performance of your business over a period of time. Small business owners use these statements to find out what areas of their business are over budget or under budget. Specific items that are causing unexpected expenditures can be pinpointed, such as phone, fax, mail, or supply expenses. Income statements can also track dramatic increases in expense accounts or reductions in income accounts.

Income statements, along with balance sheets, are the most basic elements required by potential lenders, such as banks, investors, and vendors. They will use the financial reporting contained therein to determine credit limits.

- a. Fee Revenue (also known as income): The revenue figure represents the amount of revenue generated by the business.
 Often times in a law firm, this is broken down by attorney or area of practice.
- b. **Other Revenue**: This can include things like interest income, referral fees, and any other sources of income your firm has.

- c. **Operating Expenses**: These are the daily expenses incurred in the operation of your business. There are no right or wrong answers as far as expense categories. Your income statement is meant to be a management tool to help you make better business decisions. Therefore, you should track the expense categories that will help you to do exactly that. All accounting systems come with sample categories (called the Chart of Accounts) for you to begin with and then modify. Here are some sample categories you will see in all expense sections of an income statement.
 - Salaries, Benefits and Employee Related Expenses These are the salaries, bonuses, payroll taxes, benefits, etc. paid to or on behalf of your employees, probably including yourself. Often, you will want to break this down in sub categories...such as attorneys, paralegals and support staff.
 - ii. Advertising/Marketing These represent all costs involved in creating and maintaining your brand, whether it be in print, web or elsewhere. This may include sponsorships and other rainmaking activities as well.
 - iii. Rent These are the fees incurred to rent or lease office or industrial space.
 - iv. Utilities These include costs for heating, air conditioning, electricity, gas, phone service, internet, cable, etc.
 - v. Depreciation Depreciation is an annual expense that takes into account the loss in value of equipment used in your business. Examples of equipment that may be subject to depreciation includes copiers, computers, printers, and fax machines.
 - vi. Office Expenses These types of expenses may include insurance, office supplies, or cleaning services.
- d. **Total expenses**: This is a tabulation of all expenses incurred in running your business, exclusive of taxes or interest expense on interest income, if any.
- e. **Net income**: This is the amount of money the business has earned after deducting expenses from revenue
- **D. Summary**: Any decent time, billing & accounting system is going to have a wealth of information available to you in a myriad of reports. The key is to understand

what you are looking at and what it means for the financial health of your firm. You don't need to be an accountant to understand the basics and be able to spot positive and negative trends, as this will allow you to know when you are doing well or when to take corrective action (before it is too late) to put you back on track.