



Sample Company 2003

G/L Acct by Qtr This Yr/Last Yr

07/24/06

G/L Acct by Qtr This Yr/Last Yr

	ENDING BALANCE This Yr To Date	FIRST QUARTER		SECOND QUARTER		THIRD QUARTER		FOURTH QUARTER	
		This Year	Last Year	This Year	Last Year	This Year	Last Year	This Year	Last Year
1 CASH ACCOUNTS									
1000 General Checking	95,957.43	200,231.91		242,424.46		287,872.29		287,872.29	46,127.19
1002 Payroll Checking	1,648.17	2,325.16		4,171.04		4,944.51		4,944.51	2,179.64
1003 Field Checking	302.86	999.38		908.58		908.58		908.58	314.46
1010 Petty Cash	300.00	900.00		900.00		900.00		900.00	300.00
1020 Savings	2,113.18	222,081.27		181,339.54		6,339.54		6,339.54	76,467.96
ACCT TYPE TOTALS:	100,321.64	426,537.72		429,743.62		300,964.92		300,964.92	125,389.25
2 CURRENT ASSETS									
1120 Contract Receivables	387,326.38			1,750,700.62		1,161,979.14		1,161,979.14	
1180 Bad Debt Allowance	-15,000.00	-45,000.00		-45,000.00		-45,000.00		-45,000.00	-15,000.00
1190 Underbillings	15,795.21	47,385.63		47,385.63		47,385.63		47,385.63	15,795.21
1225 Prepaid Health Ins	4,709.15	3,804.60		8,044.83		14,127.45		14,127.45	
1250 Plan Deposits	450.00	1,350.00		1,350.00		1,350.00		1,350.00	450.00
1260 Refundable Deposits	1,900.00	5,700.00		5,700.00		5,700.00		5,700.00	1,900.00
ACCT TYPE TOTALS:	395,180.74	903,872.54		1,768,181.08		1,185,542.22		1,185,542.22	3,145.21
3 WIP ASSETS									
ACCT TYPE TOTALS:									
4 OTHER ASSETS									
1400 GL 1400	235,887.50					707,662.50		707,662.50	
1420 PPD Liability Insurance	-1,305.60	6,585.34		2,007.05		-3,916.80		-3,916.80	3,725.19

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	<u>This Yr To Date</u>	<u>This Year</u>	<u>Last Year</u>	<u>This Year</u>	<u>Last Year</u>	<u>This Year</u>	<u>Last Year</u>	<u>This Year</u>	<u>Last Year</u>
1430 Work Comp Deposit	5,725.00	17,175.00		17,175.00		17,175.00		17,175.00	5,725.00
1590 Note Receivable - Sharehold	10,000.00	30,000.00		30,000.00		30,000.00		30,000.00	10,000.00
ACCT TYPE TOTALS:	250,306.90	53,760.34		49,182.05		750,920.70		750,920.70	19,450.19
5 FIXED ASSETS									
1800 (Heavy Equipment)	74,081.00	222,243.00		222,243.00		222,243.00		222,243.00	74,081.00
1810 Vehicles	109,571.76	328,133.55		328,327.46		328,715.28		328,715.28	109,377.85
1820 Shop Equipment & Tools	42,845.64	128,536.92		128,536.92		128,536.92		128,536.92	42,845.64
1840 Office Equipment	45,523.30	112,191.90		136,569.90		136,569.90		136,569.90	37,397.30
1845 Software	15,786.75			47,360.25		47,360.25		47,360.25	
1860 Furniture & Fixtures	19,960.21	59,880.63		59,880.63		59,880.63		59,880.63	19,960.21
ACCT TYPE TOTALS:	307,768.66	850,986.00		922,918.16		923,305.98		923,305.98	283,662.00
6 ACCUMULATED DEPRECIATION									
1900 (Accum Dep'n Heavy Equipm)	48,458.59	138,724.23		144,636.71		145,375.77		145,375.77	44,763.29
1910 Accum Dep'n Vehicles	70,606.54	197,927.34		208,346.55		211,819.62		211,819.62	63,660.40
1920 Accum Dep'n Shop Eq/Tools	24,960.50	69,544.50		73,547.25		74,881.50		74,881.50	22,292.00
1940 Accum Dep'n Office Equipm	30,324.50	85,324.50		89,561.25		90,973.50		90,973.50	27,500.00
1960 Accum Dep'n Furniture & Fxt	14,054.50	39,496.50		41,496.75		42,163.50		42,163.50	12,721.00
ACCT TYPE TOTALS:	188,404.63	531,017.07		557,588.51		565,213.89		565,213.89	170,936.69
7 CURRENT LIABILITIES									
2000 Trade Accounts Payable	225,957.75			943,130.83		677,873.25		677,873.25	
2010 Loan Draw Liability Account	10,000.00			10,000.00		30,000.00		30,000.00	
2200 Sales Tax Payable	19.21					57.63		57.63	
2300 Fica/FIT Payable	-239.96	4,010.30		10,338.78		-719.88		-719.88	
2301 State Payroll Taxes Payable	4,249.33	6,740.40		13,932.98		12,747.99		12,747.99	
2302 Workers' Compensation Pay	5,459.01	4,816.59		14,805.61		16,377.03		16,377.03	
2303 Futa Payable	815.41	980.48		1,783.01		2,446.23		2,446.23	
2308 Child Support Payable	420.00	1,437.28		1,560.00		1,260.00		1,260.00	

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	<u>This Yr To Date</u>	<u>This Year</u>	<u>Last Year</u>	<u>This Year</u>	<u>Last Year</u>	<u>This Year</u>	<u>Last Year</u>	<u>This Year</u>	<u>Last Year</u>
2311 401K Payable	3,051.71	8,457.89		12,685.36		9,155.13		9,155.13	
2325 Line of Credit Payable	40,000.00	160,000.00		150,000.00		120,000.00		120,000.00	75,000.00
2525 GL 2525	195,873.75					587,621.25		587,621.25	
ACCT TYPE TOTALS:	485,606.21	1,477,621.59		1,310,114.91		1,456,818.63		1,456,818.63	150,939.17
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8 LONG TERM LIABILITIES									
2800 (Heavy Equipment Loan)	18,356.73	59,512.57		56,192.31		55,070.19		55,070.19	20,561.19
2810 Vehicle Loans	44,489.95	141,945.21		135,360.43		133,469.85		133,469.85	48,804.01
ACCT TYPE TOTALS:	62,846.68	201,457.78		191,552.74		188,540.04		188,540.04	69,365.20
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9 EQUITY									
3000 Capital Stock	25,000.00	75,000.00		75,000.00		75,000.00		75,000.00	25,000.00
3300 Retained Earnings	39,769.76	119,309.28		119,309.28		119,309.28		119,309.28	-25,230.24
3499 Startup Clearing	40,013.75	121,907.49				120,041.25		120,041.25	40,635.83
ACCT TYPE TOTALS:	104,783.51	316,216.77		194,309.28		314,350.53		314,350.53	40,405.59
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11 OPERATING INCOME									
4000 Contract Income	2,051,024.58	847,924.09		1,202,804.29		296.20			
4090 Discounts Given	-212.79			-212.02		-0.77			
4200 Interest Income	1,145.22	843.71		301.51					
4400 Discounts Earned	39.74			39.74					
ACCT TYPE TOTALS:	2,051,996.75	848,767.80		1,202,933.52		295.43			
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12 OTHER INCOME									
ACCT TYPE TOTALS:									

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	This Yr To Date	This Year	Last Year	This Year	Last Year	This Year	Last Year	This Year	Last Year
13 DIRECT EXPENSE									
5001 Material	542,618.48	259,581.87		283,036.61					
5003 Equipment Expense	7,740.00	2,121.50		5,618.50					
5004 Subcontracted	807,423.85	377,551.65		429,872.20					
5005 Other Job Expense	1,756.33	408.51		1,347.82					
5400 Direct Labor	149,608.27	34,095.90		115,512.37					
5401 D/L Payroll Taxes	22,070.77	5,249.01		16,821.76					
5402 D/L Workers' Compensation	20,789.30	4,317.72		16,471.58					
5403 D/L Benefits	42,779.40	7,771.23		35,008.17					
5404 D/L Liability Insurance	10,180.73	2,123.56		8,057.17					
5405 D/L Small Tool Exp	3,008.38	559.00		2,449.38					
ACCT TYPE TOTALS:	1,607,975.51	693,779.95		914,195.56					
14 EQUIP/SHOP EXPENSE									
5604 Shop Liability Ins	194.00			194.00					
5710 Equipment Interest Expense	982.97	505.21		477.76					
5720 Equipment Depreciation Exp	3,695.30	2,217.18		1,478.12					
5750 (Equipment Repair)	2,667.69	1,277.75		1,389.94					
5780 Equipment Fuel	181.75			181.75					
5800 (Equipment Use Contra)	-4,730.00	-294.00		-4,436.00					
ACCT TYPE TOTALS:	2,991.71	3,706.14		-714.43					
15 OVERHEAD EXPENSE									
6000 Rent	11,400.00	5,700.00		5,700.00					
6001 Office Supplies	8,533.11	5,278.40		3,254.71					
6002 Utilities	663.45	349.29		314.16					
6003 Telephone	1,912.79	1,001.11		911.68					
6004 Cell Phone / Paging	3,125.66	1,422.64		1,703.02					
6005 Bank Charges	210.00	210.00							
6006 Postage & Freight	1,121.75	391.50		730.25					

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6007 Janitorial	1,227.23	585.00		642.23					
6008 Advertising & Promotion	2,099.85	515.59		1,584.26					
6010 Accounting Fees	7,030.00	2,450.00		4,580.00					
6011 Legal Fees	550.00	250.00		300.00					
6015 Consulting Fees	1,680.00			1,680.00					
6020 Travel, Meals	6,728.13	3,499.83		3,228.30					
6022 Entertainment	3,762.25	3,092.28		669.97					
6025 Dues & Subscriptions	2,334.90	396.92		1,937.98					
6026 Continuing Education	3,015.00	175.00		2,840.00					
6028 Charity Donations	1,200.00	550.00		650.00					
6030 Maintenance & Repair	1,636.41	524.60		1,111.81					
6100 General Insurance	750.00			750.00					
6110 Taxes & Licenses	1,037.87	1,037.87							
6120 Interest Expense	2,529.43	720.78		1,808.65					
6395 Estimating Labor	22,000.02	11,440.00		10,560.02					
6400 Overhead Labor	56,115.43	28,860.00		27,255.43					
6401 O/H Payroll Taxes	5,926.62	3,455.40		2,471.22					
6402 O/H Workers' Compensation	2,587.36	1,310.14		1,277.22					
6403 O/H Benefits	7,442.00	3,809.00		3,633.00					
6404 O/H Liability Insurance	1,513.06	763.88		749.18					
6500 Vehicle Expenses	3,630.35	999.00		2,631.35					
6520 Vehicle Fuel	6,725.36	4,099.94		2,625.42					
6600 Small Tools/Shop Supplies	84.11	1,062.52		-978.41					
6810 Depreciation Expense	13,772.64	6,886.32		6,886.32					
6999 Suspense/clearing	1.84	0.97		0.87					
ACCT TYPE TOTALS:	182,346.62	90,837.98		91,508.64					
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16 ADMINISTRATIVE EXPENSE									
7400 Admin Salaries	38,461.50	19,999.98		18,461.52					
7401 Admin Payroll Taxes	4,050.00	2,342.32		1,707.68					
7403 Admin Benefits	4,234.50	2,201.94		2,032.56					

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ACCT TYPE TOTALS:	46,746.00	24,544.24		22,201.76					
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17 AFTER TAX INC/EXPENSE									
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ACCT TYPE TOTALS:									