

Law Firms (Medium)
Account Listing
 December 29, 2008

Acct. #	Account	Type
101	101 · Checking	Bank
102	102 · Savings	Bank
109	109 · Petty Cash	Bank
110	110 · Client trust Account	Bank
1200	1200 · Accounts Receivable	Accounts Receivable
161	161 · Furniture and Fixture	Fixed Asset
162	162 · Leashold Improvements	Fixed Asset
163	163 · Library books	Fixed Asset
164	164 · Equipment	Fixed Asset
165	165 · Buildings	Fixed Asset
167	167 · Other depreciable fixed assets	Fixed Asset
168	168 · Land	Fixed Asset
169	169 · Nondepreciable fixed	Fixed Asset
171	171 · Accum depr - furniture & fixtur	Fixed Asset
172	172 · Accum Amort - leashold improvem	Fixed Asset
173	173 · Accum depr - library books	Fixed Asset
174	174 · Accum depr - equipment	Fixed Asset
175	175 · Accum depr - buildings	Fixed Asset
177	177 · Accum depr - other depreciable	Fixed Asset
2100	2100 · Payroll Liabilities	Other Current Liability
300	300 · Capital Stock	Equity
3000	3000 · Opening Bal Equity	Equity
3900	3900 · Retained Earnings	Equity
	Other Fees	Income
401.1	401.1 · Corporate and business	Income
401.2	401.2 · Taxation	Income
401.3	401.3 · Real Estate	Income
401.4	401.4 · Labor	Income
401.5	401.5 · Litigation	Income
501	501 · Officer Compensation	Expense
511	511 · Associate Compensation	Expense
520	520 · Compensaton - Non lawyer	Expense
530	530 · Compensation - Secretaries	Expense
541	541 · Administrative Compensation	Expense
580	580 · Temporary Lawyers	Expense
600	600 · Space Cost	Expense
601	600 · Space Cost:601 · Rent expense	Expense
604	600 · Space Cost:604 · Insurance, real estate taxes	Expense
606	600 · Space Cost:606 · Utilities	Expense
607	600 · Space Cost:607 · Maintenance and repairs to prem	Expense
6560	6560 · Payroll Expenses	Expense
700.00	700.00 · Stationery, printing, and suppl	Expense
701.00	700.00 · Stationery, printing, and suppl:701.00 · Stationery, printing, and suppl	Expense
701.10	700.00 · Stationery, printing, and suppl:701.10 · Stationery	Expense
701.20	700.00 · Stationery, printing, and suppl:701.20 · Printing	Expense
701.30	700.00 · Stationery, printing, and suppl:701.30 · Paper and Supplies	Expense
701.40	700.00 · Stationery, printing, and suppl:701.40 · Computer Supplies and Software	Expense
710.00	710.00 · Furniture and equipment rental	Expense
711.00	710.00 · Furniture and equipment rental:711.00 · Office furniture and fixtures	Expense

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712.00	710.00 · Furniture and equipment rental:712.00 · Reprographic equipment	Expense
713.00	710.00 · Furniture and equipment rental:713.00 · Computer equipment	Expense
714.00	710.00 · Furniture and equipment rental:714.00 · Communications equipment	Expense
719.00	710.00 · Furniture and equipment rental:719.00 · Other Equipment	Expense
720.00	720.00 · Depreciation of furniture and e	Expense
721.00	720.00 · Depreciation of furniture and e:721.00 · Depreciaiton of furniture and e	Expense
721.10	720.00 · Depreciation of furniture and e:721.10 · Office furniture and fixtures	Expense
721.20	720.00 · Depreciation of furniture and e:721.20 · Reprographic equipment	Expense
721.30	720.00 · Depreciation of furniture and e:721.30 · Computer equipment	Expense
721.40	720.00 · Depreciation of furniture and e:721.40 · Communication equipment	Expense
721.90	720.00 · Depreciation of furniture and e:721.90 · Other equipment	Expense
730.00	730.00 · Intrest on debt associated with	Expense
731.00	730.00 · Intrest on debt associated with:731.00 · Intrest on debt associated with	Expense
731.10	730.00 · Intrest on debt associated with:731.10 · Office furntiture and fixtures	Expense
731.20	730.00 · Intrest on debt associated with:731.20 · Reprographic equipment	Expense
731.30	730.00 · Intrest on debt associated with:731.30 · Computer equipment	Expense
731.40	730.00 · Intrest on debt associated with:731.40 · Communication equipment	Expense
731.90	730.00 · Intrest on debt associated with:731.90 · Other equipment	Expense
740.00	740.00 · Maintenance and repair of furni	Expense
741.10	740.00 · Maintenance and repair of furni:741.10 · Maintenance and reair of furni	Expense
741.20	740.00 · Maintenance and repair of furni:741.20 · Reprographic equipment	Expense
741.30	740.00 · Maintenance and repair of furni:741.30 · Computer equipment	Expense
741.40	740.00 · Maintenance and repair of furni:741.40 · Communications equipment	Expense
741.90	740.00 · Maintenance and repair of furni:741.90 · Other equipment	Expense
750.00	750.00 · Administrative expenses	Expense
751.00	750.00 · Administrative expenses:751.00 · Administrative expenses	Expense
751.10	750.00 · Administrative expenses:751.10 · Administrative travel and accom	Expense
751.20	750.00 · Administrative expenses:751.20 · Administrative travel-related m	Expense
751.30	750.00 · Administrative expenses:751.30 · Administrative education	Expense
751.40	750.00 · Administrative expenses:751.40 · Overtime meals charged to firm	Expense
751.50	750.00 · Administrative expenses:751.50 · Overtime parking and transporta	Expense
751.60	750.00 · Administrative expenses:751.60 · Employee lunchroom and coffee e	Expense
751.70	750.00 · Administrative expenses:751.70 · Office entertainment expenses	Expense
751.80	750.00 · Administrative expenses:751.80 · Gifts and flowers for employees	Expense
760.00	760.00 · Nonlawyer hiring expenses	Expense
761.00	760.00 · Nonlawyer hiring expenses:761.00 · Nonlawyer hiring expenses	Expense
761.10	760.00 · Nonlawyer hiring expenses:761.10 · Nonlawyer agency fees	Expense
761.20	760.00 · Nonlawyer hiring expenses:761.20 · Nonlawyer employment advertisin	Expense
761.30	760.00 · Nonlawyer hiring expenses:761.30 · Relocation of new nonlawyer emp	Expense
761.40	760.00 · Nonlawyer hiring expenses:761.40 · Nonlawyer hiring meals and ente	Expense
770.00	770.00 · Communication Expenses	Expense
771.00	770.00 · Communication Expenses:771.00 · Telephone expenses	Expense
771.10	770.00 · Communication Expenses:771.10 · Local and recurring expenses	Expense
771.20	770.00 · Communication Expenses:771.20 · Long distance charges	Expense
772.00	770.00 · Communication Expenses:772.00 · Client reimbursement for teleph	Expense
773.00	770.00 · Communication Expenses:773.00 · Telex, facsimile, and electroni	Expense
774.00	770.00 · Communication Expenses:774.00 · Client reimbursement for telex	Expense
775.00	770.00 · Communication Expenses:775.00 · Postage expenses	Expense
776.00	770.00 · Communication Expenses:776.00 · Client Reimbursment for postage	Expense

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777.00	777.00 · Communication Expenses:777.00 · Outside messenger services	Expense
778.00	777.00 · Communication Expenses:778.00 · CLient reimbursement for outsid	Expense
780.00	780.00 · Miscellaneous office expenses	Expense
781.00	780.00 · Miscellaneous office expenses:781.00 · Miscellaneous office expenses	Expense
781.10	780.00 · Miscellaneous office expenses:781.10 · Plant care and rental	Expense
781.20	780.00 · Miscellaneous office expenses:781.20 · Moving expenses for interoffice	Expense
781.30	780.00 · Miscellaneous office expenses:781.30 · Outside computer srevice	Expense
781.40	780.00 · Miscellaneous office expenses:781.40 · Miscellaneous small equipment p	Expense
781.90	780.00 · Miscellaneous office expenses:781.90 · Other office expenses	Expense
790.00	790.00 · Client reimbursement of multipl	Expense
791.00	790.00 · Client reimbursement of multipl:791.00 · Reimbursement for reprographic	Expense
792.00	790.00 · Client reimbursement of multipl:792.00 · Reimbursement for computer cost	Expense
800.00	800.00 · Professional activites	Expense
801.00	800.00 · Professional activites:801.00 · Association expenses	Expense
801.10	800.00 · Professional activites:801.10 · Bar association dues	Expense
801.20	800.00 · Professional activites:801.20 · Professional association dues	Expense
801.30	800.00 · Professional activites:801.30 · Association travel and accommod	Expense
801.40	800.00 · Professional activites:801.40 · Association meals and entertain	Expense
801.90	800.00 · Professional activites:801.90 · Other association expenses	Expense
802.00	800.00 · Professional activites:802.00 · Firm meeting expenses	Expense
802.10	800.00 · Professional activites:802.10 · Firm meeting and retreat travel	Expense
802.20	800.00 · Professional activites:802.20 · Firm meeting and retreat meals	Expense
802.90	800.00 · Professional activites:802.90 · Other firm meeting and retreat	Expense
803.00	800.00 · Professional activites:803.00 · Continuing legal education expe	Expense
803.10	800.00 · Professional activites:803.10 · CLE tuition and fees	Expense
803.20	800.00 · Professional activites:803.20 · CLE travel and accommodations	Expense
803.30	800.00 · Professional activites:803.30 · CLE meals and entertainment	Expense
803.90	800.00 · Professional activites:803.90 · Other CLE expenses	Expense
810.00	810.00 · Practice development	Expense
811.00	810.00 · Practice development:811.00 · Practice development	Expense
811.10	810.00 · Practice development:811.10 · Club dues and expenses	Expense
811.20	810.00 · Practice development:811.20 · Attendance/speaking at ind	Expense
811.30	810.00 · Practice development:811.30 · Advertising and listing in publ	Expense
811.40	810.00 · Practice development:811.40 · Public relations	Expense
811.50	810.00 · Practice development:811.50 · Practice development meals and	Expense
811.60	810.00 · Practice development:811.60 · Firm publications	Expense
811.90	810.00 · Practice development:811.90 · Other practice development expe	Expense
820.00	820.00 · Professional recruiting and leg	Expense
821.00	820.00 · Professional recruiting and leg:821.00 · Professional staff recruiting t	Expense
822.00	820.00 · Professional recruiting and leg:822.00 · Professional staff recruiting m	Expense
823.00	820.00 · Professional recruiting and leg:823.00 · Summer associate meals and ente	Expense
824.00	820.00 · Professional recruiting and leg:824.00 · Other summer associate programs	Expense
825.00	820.00 · Professional recruiting and leg:825.00 · Other professional staff recrui	Expense
825.10	820.00 · Professional recruiting and leg:825.10 · Recruiting publications	Expense
825.20	820.00 · Professional recruiting and leg:825.20 · Recruiting agency fees and adve	Expense
825.30	820.00 · Professional recruiting and leg:825.30 · Relocation of new lawyer hires	Expense
825.90	820.00 · Professional recruiting and leg:825.90 · Other recruiting	Expense
826.00	820.00 · Professional recruiting and leg:826.00 · Moving expenses for interoffice	Expense
826.10	820.00 · Professional recruiting and leg:826.10 · Moving expenses for partner int	Expense

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826.20	820.00 · Professional recruiting and leg:826.20 · Moving expenses for associates	Expense
830.00	830.00 · Library and other reference mat	Expense
831.00	830.00 · Library and other reference mat:831.00 · Book purchases	Expense
832.00	830.00 · Library and other reference mat:832.00 · Depreciation of capitalized boo	Expense
833.00	830.00 · Library and other reference mat:833.00 · Periodical subscriptions	Expense
834.00	830.00 · Library and other reference mat:834.00 · Library expenses	Expense
838.00	830.00 · Library and other reference mat:838.00 · Outside data base research serv	Expense
839.00	830.00 · Library and other reference mat:839.00 · Client reimbursement of outside	Expense
840.00	840.00 · Insurance	Expense
841.00	840.00 · Insurance:841.00 · Professional liability insuranc	Expense
842.00	840.00 · Insurance:842.00 · Property insurance	Expense
849.00	840.00 · Insurance:849.00 · Other insurance	Expense
849.10	840.00 · Insurance:849.10 · Other liability insurance	Expense
849.90	840.00 · Insurance:849.90 · Bonds and other insurance	Expense
850.00	850.00 · Taxes	Expense
851.00	850.00 · Taxes:851.00 · Taxes	Expense
851.10	850.00 · Taxes:851.10 · Personal property taxes	Expense
851.20	850.00 · Taxes:851.20 · State and local business taxes	Expense
851.30	850.00 · Taxes:851.30 · Unincorporated business taxes	Expense
851.90	850.00 · Taxes:851.90 · Other taxes	Expense
860.00	860.00 · Professional services	Expense
861.00	860.00 · Professional services:861.00 · Professional services	Expense
861.10	860.00 · Professional services:861.10 · Accounting, auditing and tax se	Expense
861.20	860.00 · Professional services:861.20 · Management consulting services	Expense
861.30	860.00 · Professional services:861.30 · Marketing consulting sevices	Expense
861.40	860.00 · Professional services:861.40 · Outside legal services	Expense
861.50	860.00 · Professional services:861.50 · Outside pension plan administra	Expense
861.90	860.00 · Professional services:861.90 · Other professional services	Expense
870.00	870.00 · Client expenses	Expense
871.00	870.00 · Client expenses:871.00 · Cost recoverable from clients,	Expense
871.10	870.00 · Client expenses:871.10 · Unbilled costs recoverable form	Expense
871.20	870.00 · Client expenses:871.20 · Billed costs recoverable from c	Expense
871.30	870.00 · Client expenses:871.30 · Recovery of client costs previo	Expense
878.00	870.00 · Client expenses:878.00 · Business meals and entertainmen	Expense
879.00	870.00 · Client expenses:879.00 · (offset) Business meals and ent	Expense
880.00	880.00 · Nonoperating income and expense	Expense
881.00	880.00 · Nonoperating income and expense:881.00 · Interest income	Expense
881.10	880.00 · Nonoperating income and expense:881.10 · Interest income on securities	Expense
881.20	880.00 · Nonoperating income and expense:881.20 · Other interest income	Expense
882.00	880.00 · Nonoperating income and expense:882.00 · Interest expenses	Expense
882.10	880.00 · Nonoperating income and expense:882.10 · Interest expenses on working ca	Expense
882.90	880.00 · Nonoperating income and expense:882.90 · Other interest expenses	Expense
883.00	880.00 · Nonoperating income and expense:883.00 · Gains (losses) on sale of asset	Expense
883.10	880.00 · Nonoperating income and expense:883.10 · Gain (loss) on sale of securiti	Expense
883.90	880.00 · Nonoperating income and expense:883.90 · Gain (loss) on sale of other as	Expense
884.00	880.00 · Nonoperating income and expense:884.00 · Investment real estate property	Expense
885.00	880.00 · Nonoperating income and expense:885.00 · Charitable contributions	Expense
888.00	880.00 · Nonoperating income and expense:888.00 · Other nonoperating income	Expense
889.00	880.00 · Nonoperating income and expense:889.00 · Other nonoperating expenses	Expense

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Accnt. #	Account	Type
890.00	890.00 · Income taxes	Expense
891.00	890.00 · Income taxes:891.00 · Federal income taxes	Expense
892.00	890.00 · Income taxes:892.00 · State income taxes	Expense
893.00	890.00 · Income taxes:893.00 · Local income taxes	Expense
899.00	899.00 · Profits distributable to former	Expense
900.00	900.00 · Memorandum balance sheet accoun	Expense
901.00	900.00 · Memorandum balance sheet accoun:901.00 · Work in progress	Expense
902.00	900.00 · Memorandum balance sheet accoun:902.00 · Fees recievable	Expense
903.00	900.00 · Memorandum balance sheet accoun:903.00 · Allowance for billing adjustmen	Expense
904.00	900.00 · Memorandum balance sheet accoun:904.00 · Allowance for bad debts	Expense
906.00	900.00 · Memorandum balance sheet accoun:906.00 · Accounts payable and accrued ex	Expense
907.00	900.00 · Memorandum balance sheet accoun:907.00 · Clients fee advances	Expense
908.00	900.00 · Memorandum balance sheet accoun:908.00 · Unrealized fee income	Expense
909.00	900.00 · Memorandum balance sheet accoun:909.00 · (offset) Accounts payable and a	Expense
910.00	910.00 · Standard value of work performa	Expense
920.00	920.00 · Revenue adjustments	Expense
921.00	920.00 · Revenue adjustments:921.00 · Rate adjustments	Expense
922.00	920.00 · Revenue adjustments:922.00 · Billing adjustments	Expense
923.00	920.00 · Revenue adjustments:923.00 · Billed fees written off/recover	Expense
924.00	920.00 · Revenue adjustments:924.00 · Change in allowance for billing	Expense
930.00	930.00 · Memorandum accrued expenses and	Expense
940.00	940.00 · Changes in amounts due from cli	Expense
941.00	940.00 · Changes in amounts due from cli:941.00 · Changes in unbilled fees	Expense
942.00	940.00 · Changes in amounts due from cli:942.00 · Changes in fees recievable	Expense
943.00	940.00 · Changes in amounts due from cli:943.00 · Changes in clients fee advances	Expense
960.00	960.00 · Changes in major expenses accru	Expense
970.00	970.00 · Memorandum fee receipts	Expense
980.00	980.00 · Work done for other departments	Expense
981.00	980.00 · Work done for other departments:981.00 · Value of work of loaned staff	Expense
982.00	980.00 · Work done for other departments:982.00 · Value of work of borrowed staff	Expense
983.00	980.00 · Work done for other departments:983.00 · Direct cost of laoned staff	Expense
984.00	980.00 · Work done for other departments:984.00 · Direct costs of borrowed staff	Expense
985.00	980.00 · Work done for other departments:985.00 · Indirect cost of loaned staff	Expense
986.00	980.00 · Work done for other departments:986.00 · Indirect cost of borrowed staff	Expense
990.00	990.00 · Memorandum direct costs	Expense
991.00	990.00 · Memorandum direct costs:991.00 · Partners' imputed compensation	Expense
992.00	990.00 · Memorandum direct costs:992.00 · Credit for partners' imputed co	Expense
993.00	990.00 · Memorandum direct costs:993.00 · Carrying costs for unbilled and	Expense
994.00	990.00 · Memorandum direct costs:994.00 · Credit for carrying costs for u	Expense