

BENEFIT INFORMATION
and
SUGGESTED ACCOUNTING ENTRIES

Prepared
for

Sample Client

Executive Deferred Compensation Plan

For the Period: 01/01/2015 through 12/31/2015

Prepared
by

The Pangburn Group
P.O. Box 900
301 Major Parkway
New Roads, LA 70760-0900
(800) 634-3287

February 24, 2016

Table of Contents

Introductory Reports:

Preface	1
---------	---

Accounting Reports:

Suggested General Ledger Entries	2
----------------------------------	---

Participant Accrual and/or Benefit Payment Schedule	3
---	---

Management Reports:

Plan Design Assumptions	5
-------------------------	---

Total Account Balance Summary	6
-------------------------------	---

Impact on Retained Earnings	7
-----------------------------	---

Historical Accounting Entries	8
-------------------------------	---

Historical Accounting Entries (All Participants)	14
--	----

Social Security Sweep	15
-----------------------	----

PREFACE

The following reports are designed to assist Plan Administrators and other parties interested in financial recordkeeping. All reports are based on our current understanding of tax law, Generally Accepted Accounting Principles (GAAP), and information furnished by the Plan Sponsor and any applicable vendors, mutual fund wholesalers, life insurance carriers, or other professional advisors. We do not accept liability for any direct, incidental, or consequential damages or claims resulting from the use of these reports. While the information contained herein is believed to be accurate, all users of this information are encouraged to rely on their own accounting, tax, and legal professionals for exact application and interpretation.

IMPORTANT REMINDER

FASB Accounting Standards Codification (ASC)

On June 29, 2009, the FASB released Statement No. 168, The FASB Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles, which establishes the Codification effective for annual periods ending after September 15, 2009. This project created a single source for all U.S. Generally Accepted Accounting Principles (GAAP) and organized all existing authoritative levels of GAAP into one flat system of roughly 90 topics. All pre-Codification standards were superseded and any accounting literature not included is now considered nonauthoritative.

FASB Accounting Standards Codification (ASC) uses a topical structure in which topics, subtopics, and sections are numerically referenced. The ASC structure disregards any reference to the original standard setter or standard from which the content was derived. Additional information regarding FASB ASC can be found at <http://asc.fasb.org>.

The Codification does not change GAAP, but merely provides a new structure that is intended to reduce the amount of time and effort required to solve an accounting research issue, improve usability of the literature thereby mitigating the risk of noncompliance with standards, and provide real-time updates as new standards are released.

NOTICE REGARDING YOUR REPORTS: The contents of this report reflect plan values based on The Pangburn Group's records. The accuracy of these records is contingent upon the Plan Sponsor (or third-party sources) informing The Pangburn Group of changes in (a) Plan Sponsor information (e.g., new corporation type, tax bracket, fiscal year end, plan contacts, physical address); (b) bonus/commission programs; (c) plan and/or participant assumptions (e.g., discount/fica rate, compensation inflation rate, compensation amounts, offsets); (d) plan status (e.g., amendment or termination); (e) plan sponsor and/or participant status (e.g., change in control, death, retirement, termination, disability); (f) participant information (e.g., new participants, beneficiary designations, email or postal address); or (g) any other material changes in the administration or operation of the plan.

EMPLOYER: Sample Client
REPORT: Suggested General Ledger Accounting Entries
FOR THE PERIOD: 01/01/2015 through 12/31/2015
CALCULATION METHOD: ASC 710 - Immediate Recognition

(1)

DEFERRED COMPENSATION EXPENSE	154,300	
INTEREST COST	68,453	
CASH [BENEFITS PAID]		3,558
DEFERRED COMPENSATION LIABILITY		219,195

NOTE: The above CASH entry (if applicable) represents the cumulative results of all cash benefits paid during the current period.

(2)

DEFERRED TAX ASSET	87,678	
DEFERRED TAX EXPENSE		87,678

NOTE: To reduce the income tax expense due to the timing differences arising from the non-deductibility of the deferred compensation accrual.

ACTION REQUIRED:

- (1) POST ENTRIES TO THE GENERAL LEDGER.
- (2) SEE "PARTICIPANT ACCRUAL SCHEDULE AND/OR BENEFIT PAYMENT SCHEDULE" AND POST TO THEIR CORRESPONDING INDIVIDUAL DEFERRED COMPENSATION LEDGER.

[Suggested Entries are based on "Annual Totals" for the current period.]
[Deferred Tax Asset and Deferred Tax Expense are only applicable to Regular "C" Corporations.]

EMPLOYER: Sample Client

REPORT: Participant Accrual and/or Benefit Payment Schedule

FOR THE PERIOD: 01/01/2015 through 12/31/2015

CALCULATION METHOD: ASC 710 - Immediate Recognition

	(CR) Cash [Benefits Paid]	(DR) Deferred Comp Expense	(DR) Interest Cost	(CR) Deferred Comp Liability	(DR) Deferred Tax Asset	(CR) Deferred Tax Expense
Doe, Jill -- Employee Deferral Account 01/01/2015 12/31/2015	0	8,400	1,851	10,251	4,101	4,101
Doe, Jill -- Employer Match Account 01/01/2015 12/31/2015	0	4,200	(528)	3,672	1,469	1,469
Doe, Jill -- Scheduled Withdrawal Account - 1 01/01/2015 12/31/2015	0	0	827	827	331	331
Doe, Jill -- Scheduled Withdrawal Account - 2 01/01/2015 12/31/2015	0	0	827	827	331	331
Doe, Jill -- Scheduled Withdrawal Account - 3 01/01/2015 12/31/2015	0	0	827	827	331	331
Participant Total:	0	12,600	3,806	16,406	6,562	6,562
Johnson, Carl -- Employee Deferral Account 01/01/2015 12/31/2015	0	2,500	(920)	1,580	632	632
Johnson, Carl -- Employer Match Account 01/01/2015 12/31/2015	0	15,000	(614)	14,386	5,754	5,754
Johnson, Carl -- Scheduled Withdrawal Account - 1 01/01/2015 12/31/2015	0	0	(1,140)	(1,140)	(456)	(456)
Johnson, Carl -- Scheduled Withdrawal Account - 2 01/01/2015 12/31/2015	0	0	(289)	(289)	(116)	(116)
Participant Total:	0	17,500	(2,963)	14,537	5,815	5,815
Johnson, Matt -- Employee Deferral Account 01/01/2015 12/31/2015	0	0	(1,699)	(1,699)	(679)	(679)
Johnson, Matt -- Employer Match Account 01/01/2015 12/31/2015	0	10,000	(852)	9,148	3,659	3,659
Johnson, Matt -- Scheduled Withdrawal Account - 2 01/01/2015 12/31/2015	0	1,200	(700)	500	200	200
Johnson, Matt -- Scheduled Withdrawal Account - 3 01/01/2015 12/31/2015	0	0	(1,396)	(1,396)	(558)	(558)
Participant Total:	0	11,200	(4,646)	6,554	2,622	2,622
Jones, Bob -- Employee Deferral Account 01/01/2015 12/31/2015	0	0	4,089	4,089	1,636	1,636
Jones, Bob -- Employer Match Account						

EMPLOYER: Sample Client

REPORT: Participant Accrual and/or Benefit Payment Schedule

FOR THE PERIOD: 01/01/2015 through 12/31/2015

CALCULATION METHOD: ASC 710 - Immediate Recognition

	(CR) Cash [Benefits Paid]	(DR) Deferred Comp Expense	(DR) Interest Cost	(CR) Deferred Comp Liability	(DR) Deferred Tax Asset	(CR) Deferred Tax Expense
01/01/2015 12/31/2015	0	0	1,610	1,610	644	644
Jones, Bob -- Scheduled Withdrawal Account - 1 01/01/2015 12/31/2015	0	0	756	756	302	302
Jones, Bob -- Scheduled Withdrawal Account - 2 01/01/2015 12/31/2015	0	0	612	612	245	245
Jones, Bob -- Scheduled Withdrawal Account - 3 01/01/2015 12/31/2015	0	0	612	612	245	245
Jones, Bob -- Scheduled Withdrawal Account - 4 01/01/2015 12/31/2015	0	0	612	612	245	245
Participant Total:	0	0	8,291	8,291	3,316	3,316
Smith, John -- Employee Deferral Account 01/01/2015 12/31/2015	0	62,500	37,914	100,414	40,165	40,165
Smith, John -- Employer Match Account 01/01/2015 12/31/2015	0	18,000	16,416	34,416	13,767	13,767
Smith, John -- Scheduled Withdrawal Account - 1 01/01/2015 12/31/2015	0	32,500	1,384	33,884	13,554	13,554
Smith, John -- Scheduled Withdrawal Account - 2 01/01/2015 12/31/2015	0	0	5,785	5,785	2,314	2,314
Smith, John -- Scheduled Withdrawal Account - 4 01/01/2015 12/31/2015	0	0	2,169	2,169	867	867
Smith, John -- Scheduled Withdrawal Account - 4: Paid 01/01/2015 12/31/2015	2,378	0	36	(2,342)	(937)	(937)
Smith, John -- Scheduled Withdrawal Account - 5 01/01/2015 12/31/2015	1,179	0	260	(919)	(368)	(368)
Participant Total:	3,558	113,000	63,965	173,407	69,363	69,363
Total @ 12/31/2015:	3,558	154,300	68,453	219,195	87,678	87,678

[Deferred Charge (Tax) and Deferred Income Tax only applicable to Regular "C" Corporations.]

EMPLOYER: Sample Client

REPORT: Plan Design Assumptions

FOR THE PERIOD: 01/01/2015 through 12/31/2015

Address: 12345 Company Square
XYZ, LA 70760
555-555-5555

Business Type: Regular 'C' Corporation

Plan Name: Executive Deferred Compensation Plan

Type of Plan: Defined Contribution

Date Established: January 01, 2003

Fiscal Year Ends: December 31

Employer Tax Rate: 40.00%

Accrual Method: ASC 710 - Immediate Recognition

Prepared By: The Pangburn Group
P.O. Box 900
301 Major Parkway
New Roads, LA 70760-0900

EMPLOYER: Sample Client

REPORT: Total Account Balance Summary

FOR THE PERIOD: 01/01/2015 through 12/31/2015

	<u>Starting Balance</u>	<u>Distributions</u>	<u>Deferrals/ Contributions</u>	<u>Earnings/ Losses</u>	<u>Ending Balance</u>
Doe, Jill	204,898	0	12,600	3,806	221,303
Employee Deferral Account	107,581	0	8,400	1,851	117,832
Employer Match Account	57,512	0	4,200	(528)	61,185
Scheduled Withdrawal Account - 1	13,268	0	0	827	14,096
Scheduled Withdrawal Account - 2	13,268	0	0	827	14,096
Scheduled Withdrawal Account - 3	13,268	0	0	827	14,096
Johnson, Carl	271,007	0	17,500	(2,963)	285,544
Employee Deferral Account	86,498	0	2,500	(920)	88,078
Employer Match Account	52,784	0	15,000	(614)	67,170
Scheduled Withdrawal Account - 1	104,543	0	0	(1,140)	103,403
Scheduled Withdrawal Account - 2	27,182	0	0	(289)	26,893
Johnson, Matt	357,476	0	11,200	(4,646)	364,031
Employee Deferral Account	143,332	0	0	(1,699)	141,633
Employer Match Account	104,777	0	10,000	(852)	113,925
Scheduled Withdrawal Account - 2	37,289	0	1,200	(700)	37,789
Scheduled Withdrawal Account - 3	72,079	0	0	(1,396)	70,684
Jones, Bob	499,940	0	0	8,291	508,231
Employee Deferral Account	248,678	0	0	4,089	252,767
Employer Match Account	97,754	0	0	1,610	99,364
Scheduled Withdrawal Account - 1	44,812	0	0	756	45,568
Scheduled Withdrawal Account - 2	36,232	0	0	612	36,844
Scheduled Withdrawal Account - 3	36,232	0	0	612	36,844
Scheduled Withdrawal Account - 4	36,232	0	0	612	36,844
Smith, John	560,275	3,558	113,000	63,965	733,682
Employee Deferral Account	327,789	0	62,500	37,914	428,203
Employer Match Account	139,351	0	18,000	16,416	173,768
Scheduled Withdrawal Account - 1	0	0	32,500	1,384	33,884
Scheduled Withdrawal Account - 2	52,158	0	0	5,785	57,943
Scheduled Withdrawal Account - 4	35,097	0	0	2,169	37,266
Scheduled Withdrawal Account - 4: Paid	2,342	2,378	0	36	0
Scheduled Withdrawal Account - 5	3,538	1,179	0	260	2,619
Total @ 12/31/2015:	1,893,595	3,558	154,300	68,453	2,112,791

EMPLOYER: Sample Client

REPORT: Impact On Retained Earnings

Period From	To	(1) Plan Sponsor (Owner(s)) Tax Bracket	(2) Cash [Benefits Paid To Participants]	(3) Deferred Comp. Liability	(4) Taxes Saved On Benefits Paid	(5) Deferred Tax Asset	(6) After-Tax Comp. Otherwise Payable	(7) Relative Impact On Retained Earnings
01/01/2003	12/31/2003	40.00%	0	41,135	0	16,454	17,820	(6,861)
01/01/2004	12/31/2004	40.00%	0	54,927	0	21,971	24,960	(7,996)
01/01/2005	12/31/2005	40.00%	0	52,076	0	20,830	17,160	(14,086)
01/01/2006	12/31/2006	40.00%	2,854	53,728	1,142	21,491	17,160	(16,789)
01/01/2007	12/31/2007	40.00%	3,152	214,172	1,261	85,669	92,700	(37,694)
01/01/2008	12/31/2008	40.00%	3,233	(17,955)	1,293	(7,182)	60,900	69,734
01/01/2009	12/31/2009	40.00%	3,773	282,006	1,509	112,803	43,680	(127,787)
01/01/2010	12/31/2010	40.00%	10,058	280,999	4,023	112,399	82,828	(91,806)
01/01/2011	12/31/2011	40.00%	0	120,658	0	48,263	97,500	25,105
01/01/2012	12/31/2012	40.00%	54,962	240,852	21,985	96,341	63,240	(114,249)
01/01/2013	12/31/2013	40.00%	1,840	407,757	736	163,103	41,284	(204,475)
01/01/2014	12/31/2014	40.00%	44,763	163,240	17,905	65,296	21,060	(103,741)
01/01/2015	12/31/2015	40.00%	3,558	219,195	1,423	87,678	64,260	(69,392)
Total @ 12/31/2015:			128,191	2,112,791	51,277	845,116	644,552	(700,037)

Explanatory Notes:

Column	Description
(1) Plan Sponsor Tax Bracket	Effective Tax Rate for 'C' Corporations or Average Tax Rate for Business Owners ('S' Corporation, LLC, etc.)
(2) Cash [Benefits Paid To Participants]	Before-Tax payment from Plan Sponsor to Participants (retirement, death, disability, termination, etc.)
(3) Deferred Compensation Liability	Net change in Plan Liabilities
(4) Taxes Saved On Benefits Paid	Column #2 multiplied by Column #1
(5) Deferred Tax Asset	Column #3 multiplied by Column #1 (available only to 'C' Corporations on an Accrual Basis)
(6) After-Tax Compensation Otherwise Payable	After-Tax Cost to Plan Sponsor if Participant Deferrals (if any) had been paid instead as Current Compensation
(7) Relative Impact On Retained Earnings	Column #4 plus Column #5 plus Column #6 minus Column #3 minus Column #2

EMPLOYER: Sample Client

REPORT: Historical Accounting Entries (Individual Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

Period		(CR)	(DR)	(DR)	(CR)	(DR)	(CR)	
From	To	Cash	Deferred	Interest	Deferred	Deferred	Deferred	Accrued
		[Benefits	Comp	Cost	Comp	Tax	Tax	Liability
		Paid]	Expense		Liability	Asset	Expense	
Doe, Jill -- Employee Deferral Account								
01/01/2007	12/31/2007	0	11,700	74	11,774	4,710	4,710	11,774
01/01/2008	12/31/2008	0	14,300	(6,491)	7,809	3,124	3,124	19,583
01/01/2009	12/31/2009	0	14,300	10,201	24,501	9,801	9,801	44,084
01/01/2010	12/31/2010	0	0	7,628	7,628	3,051	3,051	51,712
01/01/2011	12/31/2011	0	10,000	(2,890)	7,110	2,844	2,844	58,821
01/01/2012	12/31/2012	0	8,400	8,380	16,780	6,712	6,712	75,601
01/01/2013	12/31/2013	0	8,400	14,907	23,307	9,323	9,323	98,908
01/01/2014	12/31/2014	0	8,400	272	8,672	3,469	3,469	107,581
Account Total:		0	75,500	32,081	107,581	43,032	43,032	107,581
Doe, Jill -- Employer Match Account								
01/01/2007	12/31/2007	0	5,850	2	5,852	2,341	2,341	5,852
01/01/2008	12/31/2008	0	7,150	(3,235)	3,915	1,566	1,566	9,767
01/01/2009	12/31/2009	0	7,150	5,092	12,242	4,897	4,897	22,009
01/01/2010	12/31/2010	0	0	3,814	3,814	1,526	1,526	25,824
01/01/2011	12/31/2011	0	0	174	174	69	69	25,997
01/01/2012	12/31/2012	0	4,200	4,181	8,381	3,352	3,352	34,378
01/01/2013	12/31/2013	0	4,200	9,476	13,676	5,470	5,470	48,054
01/01/2014	12/31/2014	0	4,200	5,258	9,458	3,783	3,783	57,512
Account Total:		0	32,750	24,762	57,512	23,005	23,005	57,512
Doe, Jill -- Scheduled Withdrawal Account - 1								
01/01/2011	12/31/2011	0	7,500	79	7,579	3,032	3,032	7,579
01/01/2012	12/31/2012	0	0	1,147	1,147	459	459	8,727
01/01/2013	12/31/2013	0	0	3,207	3,207	1,283	1,283	11,933
01/01/2014	12/31/2014	0	0	1,335	1,335	534	534	13,268
Account Total:		0	7,500	5,768	13,268	5,307	5,307	13,268
Doe, Jill -- Scheduled Withdrawal Account - 2								
01/01/2011	12/31/2011	0	7,500	79	7,579	3,032	3,032	7,579
01/01/2012	12/31/2012	0	0	1,147	1,147	459	459	8,727
01/01/2013	12/31/2013	0	0	3,207	3,207	1,283	1,283	11,933
01/01/2014	12/31/2014	0	0	1,335	1,335	534	534	13,268
Account Total:		0	7,500	5,768	13,268	5,307	5,307	13,268
Doe, Jill -- Scheduled Withdrawal Account - 3								
01/01/2011	12/31/2011	0	7,500	79	7,579	3,032	3,032	7,579
01/01/2012	12/31/2012	0	0	1,147	1,147	459	459	8,727
01/01/2013	12/31/2013	0	0	3,207	3,207	1,283	1,283	11,933
01/01/2014	12/31/2014	0	0	1,335	1,335	534	534	13,268
Account Total:		0	7,500	5,768	13,268	5,307	5,307	13,268
Participant Total:		0	130,750	74,148	204,898	81,959	81,959	204,898
Johnson, Carl -- Employee Deferral Account								
01/01/2010	12/31/2010	0	22,000	3,161	25,161	10,064	10,064	25,161
01/01/2011	12/31/2011	0	19,500	(99)	19,401	7,761	7,761	44,562
01/01/2012	12/31/2012	0	2,500	7,162	9,662	3,865	3,865	54,224
01/01/2013	12/31/2013	0	3,500	17,216	20,716	8,287	8,287	74,941

EMPLOYER: Sample Client

REPORT: Historical Accounting Entries (Individual Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

Period		(CR) Cash	(DR) Deferred	(DR) Interest	(CR) Deferred	(DR) Deferred	(CR) Deferred	
From	To	[Benefits Paid]	Comp Expense	Cost	Comp Liability	Tax Asset	Tax Expense	Accrued Liability
01/01/2014	12/31/2014	0	2,500	9,057	11,557	4,623	4,623	86,498
Account Total:		0	50,000	36,498	86,498	34,599	34,599	86,498
Johnson, Carl -- Employer Match Account								
01/01/2010	12/31/2010	0	7,000	703	7,703	3,081	3,081	7,703
01/01/2011	12/31/2011	0	0	(12)	(12)	(5)	(5)	7,691
01/01/2012	12/31/2012	0	15,000	1,713	16,713	6,685	6,685	24,404
01/01/2013	12/31/2013	0	1,000	7,747	8,747	3,499	3,499	33,151
01/01/2014	12/31/2014	0	15,000	4,633	19,633	7,853	7,853	52,784
Account Total:		0	38,000	14,784	52,784	21,114	21,114	52,784
Johnson, Carl -- Scheduled Withdrawal Account - 1								
01/01/2010	12/31/2010	0	17,500	2,018	19,518	7,807	7,807	19,518
01/01/2011	12/31/2011	0	15,000	(186)	14,814	5,925	5,925	34,332
01/01/2012	12/31/2012	0	30,000	6,474	36,474	14,590	14,590	70,806
01/01/2013	12/31/2013	0	0	22,479	22,479	8,991	8,991	93,284
01/01/2014	12/31/2014	0	0	11,259	11,259	4,503	4,503	104,543
Account Total:		0	62,500	42,043	104,543	41,817	41,817	104,543
Johnson, Carl -- Scheduled Withdrawal Account - 2								
01/01/2010	12/31/2010	0	7,500	948	8,448	3,379	3,379	8,448
01/01/2011	12/31/2011	0	7,500	(91)	7,409	2,964	2,964	15,858
01/01/2012	12/31/2012	0	0	2,549	2,549	1,020	1,020	18,407
01/01/2013	12/31/2013	0	0	5,844	5,844	2,338	2,338	24,251
01/01/2014	12/31/2014	0	0	2,931	2,931	1,172	1,172	27,182
Account Total:		0	15,000	12,182	27,182	10,873	10,873	27,182
Participant Total:		0	165,500	105,507	271,007	108,403	108,403	271,007
Johnson, Matt -- Employee Deferral Account								
01/01/2007	12/31/2007	0	20,800	1,241	22,041	8,816	8,816	22,041
01/01/2008	12/31/2008	0	24,700	(11,668)	13,032	5,213	5,213	35,073
01/01/2009	12/31/2009	0	12,350	16,145	28,495	11,398	11,398	63,568
01/01/2010	12/31/2010	0	0	8,853	8,853	3,541	3,541	72,422
01/01/2011	12/31/2011	0	0	(1,552)	(1,552)	(621)	(621)	70,869
01/01/2012	12/31/2012	0	25,000	11,063	36,063	14,425	14,425	106,932
01/01/2013	12/31/2013	0	0	28,133	28,133	11,253	11,253	135,065
01/01/2014	12/31/2014	0	0	8,267	8,267	3,307	3,307	143,332
Account Total:		0	82,850	60,482	143,332	57,333	57,333	143,332
Johnson, Matt -- Employer Match Account								
01/01/2007	12/31/2007	0	10,400	433	10,833	4,333	4,333	10,833
01/01/2008	12/31/2008	0	12,350	(5,816)	6,534	2,614	2,614	17,368
01/01/2009	12/31/2009	0	12,350	9,445	21,795	8,718	8,718	39,162
01/01/2010	12/31/2010	0	0	5,454	5,454	2,181	2,181	44,616
01/01/2011	12/31/2011	0	0	(954)	(954)	(382)	(382)	43,662
01/01/2012	12/31/2012	0	12,500	6,736	19,236	7,695	7,695	62,899
01/01/2013	12/31/2013	0	10,000	16,483	26,483	10,593	10,593	89,382
01/01/2014	12/31/2014	0	10,000	5,395	15,395	6,158	6,158	104,777
Account Total:		0	67,600	37,177	104,777	41,911	41,911	104,777

EMPLOYER: Sample Client

REPORT: Historical Accounting Entries (Individual Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

Period		(CR) Cash	(DR) Deferred	(DR) Interest	(CR) Deferred	(DR) Deferred	(CR) Deferred	
From	To	[Benefits Paid]	Comp Expense	Cost	Comp Liability	Tax Asset	Tax Expense	Accrued Liability
Johnson, Matt -- Scheduled Withdrawal Account - 1								
01/01/2007	12/31/2007	0	50,000	722	50,722	20,289	20,289	50,722
01/01/2008	12/31/2008	0	0	(14,954)	(14,954)	(5,982)	(5,982)	35,768
01/01/2009	12/31/2009	0	0	13,536	13,536	5,414	5,414	49,304
01/01/2010	12/31/2010	0	0	6,867	6,867	2,747	2,747	56,172
01/01/2011	12/31/2011	0	0	(1,209)	(1,209)	(484)	(484)	54,962
01/01/2012	12/31/2012	54,962	0	0	(54,962)	(21,985)	(21,985)	0
Account Total:		54,962	50,000	4,962	0	0	0	0
Johnson, Matt -- Scheduled Withdrawal Account - 2								
01/01/2007	12/31/2007	0	20,800	1,113	21,913	8,765	8,765	21,913
01/01/2008	12/31/2008	0	0	(6,598)	(6,598)	(2,639)	(2,639)	15,315
01/01/2009	12/31/2009	0	0	5,796	5,796	2,318	2,318	21,111
01/01/2010	12/31/2010	0	0	2,941	2,941	1,176	1,176	24,051
01/01/2011	12/31/2011	0	0	(518)	(518)	(207)	(207)	23,534
01/01/2012	12/31/2012	0	0	3,449	3,449	1,379	1,379	26,982
01/01/2013	12/31/2013	0	0	6,897	6,897	2,759	2,759	33,879
01/01/2014	12/31/2014	0	1,200	2,210	3,410	1,364	1,364	37,289
Account Total:		0	22,000	15,289	37,289	14,915	14,915	37,289
Johnson, Matt -- Scheduled Withdrawal Account - 3								
01/01/2008	12/31/2008	0	24,700	(5,147)	19,553	7,821	7,821	19,553
01/01/2009	12/31/2009	0	12,350	10,272	22,622	9,049	9,049	42,175
01/01/2010	12/31/2010	0	0	5,873	5,873	2,349	2,349	48,048
01/01/2011	12/31/2011	0	0	(1,028)	(1,028)	(411)	(411)	47,020
01/01/2012	12/31/2012	0	0	6,889	6,889	2,755	2,755	53,909
01/01/2013	12/31/2013	0	0	13,791	13,791	5,516	5,516	67,700
01/01/2014	12/31/2014	0	0	4,379	4,379	1,752	1,752	72,079
Account Total:		0	37,050	35,029	72,079	28,832	28,832	72,079
Johnson, Matt -- Scheduled Withdrawal Account - 4								
01/01/2007	12/31/2007	0	15,000	(165)	14,835	5,934	5,934	14,835
01/01/2008	12/31/2008	0	0	(4,374)	(4,374)	(1,749)	(1,749)	10,461
01/01/2009	12/31/2009	0	0	3,959	3,959	1,584	1,584	14,420
01/01/2010	12/31/2010	0	0	2,009	2,009	803	803	16,428
01/01/2011	12/31/2011	0	0	(354)	(354)	(141)	(141)	16,075
01/01/2012	12/31/2012	0	0	2,356	2,356	942	942	18,430
01/01/2013	12/31/2013	0	20,000	4,711	24,711	9,884	9,884	43,141
01/01/2014	12/31/2014	42,756	0	(385)	(43,141)	(17,256)	(17,256)	0
Account Total:		42,756	35,000	7,756	0	0	0	0
Johnson, Matt -- Scheduled Withdrawal Account - 5								
01/01/2007	12/31/2007	0	5,000	90	5,090	2,036	2,036	5,090
01/01/2008	12/31/2008	0	0	(1,501)	(1,501)	(600)	(600)	3,589
01/01/2009	12/31/2009	0	0	1,358	1,358	543	543	4,947
01/01/2010	12/31/2010	5,041	0	94	(4,947)	(1,979)	(1,979)	0
Account Total:		5,041	5,000	41	0	0	0	0
Participant Total:		102,759	299,500	160,736	357,476	142,990	142,990	357,476

EMPLOYER: Sample Client

REPORT: Historical Accounting Entries (Individual Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

Period		(CR)	(DR)	(DR)	(CR)	(DR)	(CR)	
From	To	Cash [Benefits Paid]	Deferred Comp Expense	Interest Cost	Deferred Comp Liability	Deferred Tax Asset	Deferred Tax Expense	Accrued Liability
Jones, Bob -- Employee Deferral Account								
01/01/2003	12/31/2003	0	13,500	2,756	16,256	6,502	6,502	16,256
01/01/2004	12/31/2004	0	13,000	2,337	15,337	6,135	6,135	31,592
01/01/2005	12/31/2005	0	13,000	4,664	17,664	7,066	7,066	49,257
01/01/2006	12/31/2006	0	13,000	6,777	19,777	7,911	7,911	69,034
01/01/2007	12/31/2007	0	14,300	11,082	25,382	10,153	10,153	94,416
01/01/2008	12/31/2008	0	16,250	(31,540)	(15,290)	(6,116)	(6,116)	79,125
01/01/2009	12/31/2009	0	16,250	36,785	53,035	21,214	21,214	132,160
01/01/2010	12/31/2010	0	5,000	28,633	33,633	13,453	13,453	165,793
01/01/2011	12/31/2011	0	0	(7,315)	(7,315)	(2,926)	(2,926)	158,478
01/01/2012	12/31/2012	0	0	27,264	27,264	10,905	10,905	185,742
01/01/2013	12/31/2013	0	0	54,598	54,598	21,839	21,839	240,340
01/01/2014	12/31/2014	0	0	8,338	8,338	3,335	3,335	248,678
Account Total:		0	104,300	144,378	248,678	99,471	99,471	248,678
Jones, Bob -- Employer Match Account								
01/01/2003	12/31/2003	0	3,000	894	3,894	1,558	1,558	3,894
01/01/2004	12/31/2004	0	3,000	1,074	4,074	1,630	1,630	7,968
01/01/2005	12/31/2005	0	3,000	1,818	4,818	1,927	1,927	12,786
01/01/2006	12/31/2006	0	3,000	1,424	4,424	1,769	1,769	17,210
01/01/2007	12/31/2007	0	7,150	2,921	10,071	4,028	4,028	27,281
01/01/2008	12/31/2008	0	8,125	(9,832)	(1,707)	(683)	(683)	25,574
01/01/2009	12/31/2009	0	8,125	12,611	20,736	8,294	8,294	46,310
01/01/2010	12/31/2010	0	8,000	10,825	18,825	7,530	7,530	65,135
01/01/2011	12/31/2011	0	0	(2,866)	(2,866)	(1,146)	(1,146)	62,269
01/01/2012	12/31/2012	0	0	10,713	10,713	4,285	4,285	72,983
01/01/2013	12/31/2013	0	0	21,474	21,474	8,590	8,590	94,457
01/01/2014	12/31/2014	0	0	3,298	3,298	1,319	1,319	97,754
Account Total:		0	43,400	54,354	97,754	39,102	39,102	97,754
Jones, Bob -- Scheduled Withdrawal Account - 1								
01/01/2010	12/31/2010	0	15,000	2,007	17,007	6,803	6,803	17,007
01/01/2011	12/31/2011	0	10,000	(664)	9,336	3,734	3,734	26,343
01/01/2012	12/31/2012	0	0	4,270	4,270	1,708	1,708	30,613
01/01/2013	12/31/2013	0	0	11,498	11,498	4,599	4,599	42,111
01/01/2014	12/31/2014	0	0	2,701	2,701	1,080	1,080	44,812
Account Total:		0	25,000	19,812	44,812	17,925	17,925	44,812
Jones, Bob -- Scheduled Withdrawal Account - 2								
01/01/2010	12/31/2010	0	10,000	1,827	11,827	4,731	4,731	11,827
01/01/2011	12/31/2011	0	10,000	(528)	9,472	3,789	3,789	21,299
01/01/2012	12/31/2012	0	0	3,453	3,453	1,381	1,381	24,751
01/01/2013	12/31/2013	0	0	9,296	9,296	3,718	3,718	34,048
01/01/2014	12/31/2014	0	0	2,184	2,184	874	874	36,232
Account Total:		0	20,000	16,232	36,232	14,493	14,493	36,232
Jones, Bob -- Scheduled Withdrawal Account - 3								
01/01/2010	12/31/2010	0	10,000	1,827	11,827	4,731	4,731	11,827
01/01/2011	12/31/2011	0	10,000	(528)	9,472	3,789	3,789	21,299

EMPLOYER: Sample Client

REPORT: Historical Accounting Entries (Individual Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

Period		(CR) Cash	(DR) Deferred	(DR) Interest	(CR) Deferred	(DR) Deferred	(CR) Deferred	Accrued
From	To	[Benefits Paid]	Comp Expense	Cost	Comp Liability	Tax Asset	Tax Expense	Liability
01/01/2012	12/31/2012	0	0	3,453	3,453	1,381	1,381	24,751
01/01/2013	12/31/2013	0	0	9,296	9,296	3,718	3,718	34,048
01/01/2014	12/31/2014	0	0	2,184	2,184	874	874	36,232
Account Total:		0	20,000	16,232	36,232	14,493	14,493	36,232

Jones, Bob -- Scheduled Withdrawal Account - 4

01/01/2010	12/31/2010	0	10,000	1,827	11,827	4,731	4,731	11,827
01/01/2011	12/31/2011	0	10,000	(528)	9,472	3,789	3,789	21,299
01/01/2012	12/31/2012	0	0	3,453	3,453	1,381	1,381	24,751
01/01/2013	12/31/2013	0	0	9,296	9,296	3,718	3,718	34,048
01/01/2014	12/31/2014	0	0	2,184	2,184	874	874	36,232
Account Total:		0	20,000	16,232	36,232	14,493	14,493	36,232

Participant Total:		0	232,700	267,240	499,940	199,976	199,976	499,940
--------------------	--	---	---------	---------	---------	---------	---------	---------

Smith, John -- Employee Deferral Account

01/01/2003	12/31/2003	0	16,200	755	16,955	6,782	6,782	16,955
01/01/2004	12/31/2004	0	15,600	1,684	17,284	6,914	6,914	34,239
01/01/2005	12/31/2005	0	15,600	7,454	23,054	9,222	9,222	57,293
01/01/2006	12/31/2006	0	15,600	9,114	24,714	9,886	9,886	82,007
01/01/2007	12/31/2007	0	16,900	9,873	26,773	10,709	10,709	108,779
01/01/2008	12/31/2008	0	17,550	(36,376)	(18,826)	(7,531)	(7,531)	89,953
01/01/2009	12/31/2009	0	17,550	36,674	54,224	21,689	21,689	144,177
01/01/2010	12/31/2010	0	27,500	28,057	55,557	22,223	22,223	199,734
01/01/2011	12/31/2011	0	48,000	(31,281)	16,719	6,688	6,688	216,453
01/01/2012	12/31/2012	0	17,000	13,250	30,250	12,100	12,100	246,704
01/01/2013	12/31/2013	0	18,453	27,071	45,524	18,210	18,210	292,228
01/01/2014	12/31/2014	0	0	35,561	35,561	14,225	14,225	327,789
Account Total:		0	225,953	101,836	327,789	131,116	131,116	327,789

Smith, John -- Employer Match Account

01/01/2003	12/31/2003	0	3,600	431	4,031	1,612	1,612	4,031
01/01/2004	12/31/2004	0	3,600	665	4,265	1,706	1,706	8,296
01/01/2005	12/31/2005	0	3,600	1,402	5,002	2,001	2,001	13,298
01/01/2006	12/31/2006	0	3,600	2,359	5,959	2,383	2,383	19,257
01/01/2007	12/31/2007	0	8,450	2,453	10,903	4,361	4,361	30,160
01/01/2008	12/31/2008	0	8,775	(10,886)	(2,111)	(844)	(844)	28,049
01/01/2009	12/31/2009	0	8,775	12,147	20,922	8,369	8,369	48,972
01/01/2010	12/31/2010	0	2,000	8,857	10,857	4,343	4,343	59,829
01/01/2011	12/31/2011	0	24,000	(10,546)	13,454	5,382	5,382	73,283
01/01/2012	12/31/2012	0	19,500	6,967	26,467	10,587	10,587	99,750
01/01/2013	12/31/2013	0	6,000	11,682	17,682	7,073	7,073	117,432
01/01/2014	12/31/2014	0	6,000	15,919	21,919	8,768	8,768	139,351
Account Total:		0	97,900	41,451	139,351	55,740	55,740	139,351

Smith, John -- Scheduled Withdrawal Account - 1: Paid

01/01/2004	12/31/2004	0	13,000	967	13,967	5,587	5,587	13,967
01/01/2005	12/31/2005	0	0	1,537	1,537	615	615	15,505
01/01/2006	12/31/2006	2,854	0	1,709	(1,145)	(458)	(458)	14,359
01/01/2007	12/31/2007	3,152	0	1,135	(2,017)	(807)	(807)	12,342

EMPLOYER: Sample Client

REPORT: Historical Accounting Entries (Individual Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

Period		(CR) Cash	(DR) Deferred	(DR) Interest	(CR) Deferred	(DR) Deferred	(CR) Deferred	
From	To	[Benefits Paid]	Comp Expense	Cost	Comp Liability	Tax Asset	Tax Expense	Accrued Liability
01/01/2008	12/31/2008	3,233	0	(2,844)	(6,077)	(2,431)	(2,431)	6,266
01/01/2009	12/31/2009	3,773	0	1,334	(2,438)	(975)	(975)	3,828
01/01/2010	12/31/2010	5,017	1,047	142	(3,828)	(1,531)	(1,531)	0
Account Total:		18,028	14,047	3,981	0	0	0	0
Smith, John -- Scheduled Withdrawal Account - 2								
01/01/2008	12/31/2008	0	4,000	(1,362)	2,638	1,055	1,055	2,638
01/01/2009	12/31/2009	0	0	1,224	1,224	490	490	3,862
01/01/2010	12/31/2010	0	12,500	1,645	14,145	5,658	5,658	18,007
01/01/2011	12/31/2011	0	0	(3,106)	(3,106)	(1,242)	(1,242)	14,901
01/01/2012	12/31/2012	0	15,000	1,918	16,918	6,767	6,767	31,820
01/01/2013	12/31/2013	0	9,227	6,403	15,629	6,252	6,252	47,449
01/01/2014	12/31/2014	0	0	4,708	4,708	1,883	1,883	52,158
Account Total:		0	40,727	11,431	52,158	20,863	20,863	52,158
Smith, John -- Scheduled Withdrawal Account - 4								
01/01/2012	12/31/2012	0	2,500	0	2,500	1,000	1,000	2,500
01/01/2013	12/31/2013	0	6,227	638	6,865	2,746	2,746	9,365
01/01/2014	12/31/2014	0	23,000	2,733	25,733	10,293	10,293	35,097
Account Total:		0	31,727	3,371	35,097	14,039	14,039	35,097
Smith, John -- Scheduled Withdrawal Account - 4: Paid								
01/01/2012	12/31/2012	0	5,000	82	5,082	2,033	2,033	5,082
01/01/2013	12/31/2013	1,840	0	814	(1,026)	(410)	(410)	4,056
01/01/2014	12/31/2014	2,007	0	293	(1,714)	(686)	(686)	2,342
Account Total:		3,847	5,000	1,189	2,342	937	937	2,342
Smith, John -- Scheduled Withdrawal Account - 5								
01/01/2013	12/31/2013	0	3,000	219	3,219	1,287	1,287	3,219
01/01/2014	12/31/2014	0	0	319	319	128	128	3,538
Account Total:		0	3,000	538	3,538	1,415	1,415	3,538
Participant Total:		21,874	418,353	163,797	560,275	224,110	224,110	560,275
Total @ 12/31/2014:		124,634	1,246,803	771,426	1,893,595	757,438	757,438	

[Deferred Tax Asset and Deferred Tax Expense are only applicable to Regular "C" Corporations.]

EMPLOYER: Sample Client

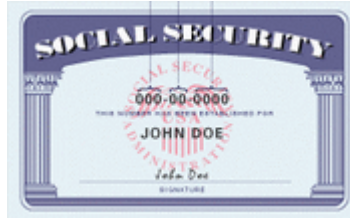
REPORT: Historical Accounting Entries (All Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

Period		(CR)	(DR)	(DR)	(CR)	(DR)	(CR)	
<u>From</u>	<u>To</u>	Cash	Deferred	Interest	Deferred	Deferred	Deferred	Accrued
		[Benefits	Comp	Cost	Comp	Tax	Tax	Liability
		<u>Paid</u>]	<u>Expense</u>		<u>Liability</u>	<u>Asset</u>	<u>Expense</u>	
01/01/2003	12/31/2003	0	36,300	4,835	41,135	16,454	16,454	41,135
01/01/2004	12/31/2004	0	48,200	6,727	54,927	21,971	21,971	96,062
01/01/2005	12/31/2005	0	35,200	16,876	52,076	20,830	20,830	148,138
01/01/2006	12/31/2006	2,854	35,200	21,382	53,728	21,491	21,491	201,866
01/01/2007	12/31/2007	3,152	186,350	30,974	214,172	85,669	85,669	416,038
01/01/2008	12/31/2008	3,233	137,900	(152,623)	(17,955)	(7,182)	(7,182)	398,083
01/01/2009	12/31/2009	3,773	109,200	176,579	282,006	112,803	112,803	680,089
01/01/2010	12/31/2010	10,058	155,047	136,009	280,999	112,399	112,399	961,088
01/01/2011	12/31/2011	0	186,500	(65,842)	120,658	48,263	48,263	1,081,746
01/01/2012	12/31/2012	54,962	156,600	139,215	240,852	96,341	96,341	1,322,599
01/01/2013	12/31/2013	1,840	90,006	319,591	407,757	163,103	163,103	1,730,356
01/01/2014	12/31/2014	44,763	70,300	137,702	163,240	65,296	65,296	1,893,595
Total @ 12/31/2014:		124,634	1,246,803	771,426	1,893,595	757,438	757,438	

[Deferred Tax Asset and Deferred Tax Expense are only applicable to Regular "C" Corporations.]

EMPLOYER: Sample Client
REPORT: Social Security Sweep Report
DATE PREPARED: 02/24/2016



<u>Last Name</u>	<u>First Name</u>	<u>SSN Value</u>	<u>Date of Birth</u>	<u>Death Record Found?</u>
Doe	Jill	xxx-xx-5678	01/01/1971	No
Graham	Jessica	xxx-xx-9999	01/02/1920	No
Johnson	Carl	xxx-xx-1111	02/03/1973	No
Johnson	Matt	xxx-xx-7777	06/05/1962	No
Jones	Bob	xxx-xx-6666	01/01/1966	No
Smith	John	xxx-xx-3333	01/01/1955	No

Note: This report is based on the Social Security Administration (SSA) Death Master File (DMF) and other sources. These sources do not have a death record for all persons. Thus, the absence of a death record is not proof that a person is alive.