

BENEFIT INFORMATION
and
SUGGESTED ACCOUNTING ENTRIES

Prepared
for

Sample Client

Executive Deferred Compensation Plan

For the Period: 01/01/2018 through 12/31/2018

Prepared
by

The Pangburn Group
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March 15, 2019

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Preface and Disclaimers

The following reports are designed to assist Plan Administrators and other parties interested in financial recordkeeping. All reports are based on The Pangburn Group's 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.

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; (b) bonus/commission programs; (c) plan and/or participant assumptions; (d) plan status; (e) plan sponsor and/or participant status; (f) participant information; or (g) any other material changes to the administration, documentation, or operation of the plan.

Important Note for Non-Profit Organizations:

In accordance with the Tax Cuts and Jobs Act, compensation paid to "covered employees" in excess of \$1 million is subject to a 21% excise tax on tax exempt employers. "Covered employees" include the five highest paid employees in the current year and any individual who was a covered employee in any preceeding tax year after 12/31/2016, including a covered employee's beneficiary. Plan sponsors should evaluate their total compensation packages to determine the impact of the Act on their compensation practices. Consult your tax advisors and/or accountants for more information.

Important Note for Public Companies:

The Tax Cuts and Jobs Act modified Section 162(m), which limits the ability of public companies to deduct compensation in excess of \$1 millin to certain "covered employees." Covered employees now consist of the CEO, CFO, and the 3 most highly paid officers. Anyone considered a covered employee for any tax year after 2016 will be considered a covered employee in all future years, including a covered employee's beneficiary. Performance-based compensation is no longer exempt from the consideration of excess compensation. Plan benefits paid to covered employees currently or in the future, when combined with other compensation in the year of payment, may generate a non-deductible expense. Limited protection from this law may exist for "grandfathered" compensation arrangements. Consult your tax advisors and/or accountants for more information.

The Pangburn Group is not a law firm or accounting firm and does not function as a broker-dealer or investment advisor. Consequently, no portion of the information provided herein should be interpreted as legal, actuarial, accounting, tax or investment advice. Receipts of this information should consult professional advisors for legal, actuarial, accounting, tax or investment advice, as applicable, before taking any action based on this information.

EMPLOYER: Sample Client
REPORT: Suggested General Ledger Accounting Entries
FOR THE PERIOD: 01/01/2018 through 12/31/2018
CALCULATION METHOD: ASC 710 - Immediate Recognition

(1)

DEFERRED COMPENSATION EXPENSE	82,500	
INTEREST COST	(309,334)	
CASH [BENEFITS PAID]		60,259
DEFERRED COMPENSATION LIABILITY		(287,093)

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

(2)

DEFERRED TAX ASSET	(114,837)	
DEFERRED TAX EXPENSE		(114,837)

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: 01/01/2018 through 12/31/2018

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 01/01/2018 12/31/2018	0	10,000	(11,230)	(1,230)	(492)	(492)
Doe, Jill -- Employer Match Account 01/01/2018 12/31/2018	0	2,500	(5,791)	(3,291)	(1,317)	(1,317)
Doe, Jill -- Scheduled Withdrawal Account - 1: Paid 01/01/2018 12/31/2018	0	0	(1,290)	(1,290)	(516)	(516)
Doe, Jill -- Scheduled Withdrawal Account - 2 01/01/2018 12/31/2018	0	5,000	(1,750)	3,250	1,300	1,300
Doe, Jill -- Scheduled Withdrawal Account - 3 01/01/2018 12/31/2018	0	5,000	(1,750)	3,250	1,300	1,300
Doe, Jill -- Scheduled Withdrawal Account - 4 01/01/2018 12/31/2018	0	5,000	(407)	4,593	1,837	1,837
Participant Total:	0	27,500	(22,218)	5,282	2,113	2,113
Johnson, Carl -- Employee Deferral Account 01/01/2018 12/31/2018	0	0	(10,329)	(10,329)	(4,131)	(4,131)
Johnson, Carl -- Employer Match Account 01/01/2018 12/31/2018	0	0	(7,928)	(7,928)	(3,171)	(3,171)
Johnson, Carl -- Scheduled Withdrawal Account - 1: Paid 01/01/2018 12/31/2018	28,517	0	(4,853)	(33,370)	(13,348)	(13,348)
Johnson, Carl -- Scheduled Withdrawal Account - 2 01/01/2018 12/31/2018	0	0	(3,151)	(3,151)	(1,261)	(1,261)
Participant Total:	28,517	0	(26,261)	(54,778)	(21,911)	(21,911)
Johnson, Matt -- Employee Deferral Account 01/01/2018 12/31/2018	0	0	(16,912)	(16,912)	(6,765)	(6,765)
Johnson, Matt -- Employer Match Account 01/01/2018 12/31/2018	0	0	(14,317)	(14,317)	(5,727)	(5,727)
Johnson, Matt -- Scheduled Withdrawal Account - 2 01/01/2018 12/31/2018	0	0	(4,309)	(4,309)	(1,724)	(1,724)
Johnson, Matt -- Scheduled Withdrawal Account - 3 01/01/2018 12/31/2018	0	0	(7,900)	(7,900)	(3,160)	(3,160)
Participant Total:	0	0	(43,439)	(43,439)	(17,375)	(17,375)
Jones, Bob -- Employee Deferral Account						

EMPLOYER: Sample Client

REPORT: Participant Accrual and/or Benefit Payment Schedule

FOR THE PERIOD: 01/01/2018 through 12/31/2018

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
01/01/2018 12/31/2018	0	0	(22,859)	(22,859)	(9,144)	(9,144)
Jones, Bob -- Employer Match Account						
01/01/2018 12/31/2018	0	0	(8,986)	(8,986)	(3,594)	(3,594)
Jones, Bob -- Scheduled Withdrawal Account - 1						
01/01/2018 12/31/2018	0	0	(4,126)	(4,126)	(1,650)	(1,650)
Jones, Bob -- Scheduled Withdrawal Account - 2						
01/01/2018 12/31/2018	0	0	(3,336)	(3,336)	(1,334)	(1,334)
Jones, Bob -- Scheduled Withdrawal Account - 3						
01/01/2018 12/31/2018	0	0	(3,336)	(3,336)	(1,334)	(1,334)
Jones, Bob -- Scheduled Withdrawal Account - 4						
01/01/2018 12/31/2018	0	0	(3,336)	(3,336)	(1,334)	(1,334)
Participant Total:	0	0	(45,979)	(45,979)	(18,392)	(18,392)
Smith, John -- Employee Deferral Account						
01/01/2018 12/31/2018	0	25,000	(115,094)	(90,094)	(36,038)	(36,038)
Smith, John -- Employer Match Account						
01/01/2018 12/31/2018	0	5,000	(41,372)	(36,372)	(14,549)	(14,549)
Smith, John -- Scheduled Withdrawal Account - 1						
01/01/2018 12/31/2018	0	12,500	(11,484)	1,016	406	406
Smith, John -- Scheduled Withdrawal Account - 2						
01/01/2018 12/31/2018	0	12,500	(1,013)	11,487	4,595	4,595
Smith, John -- Scheduled Withdrawal Account - 2: Paid						
01/01/2018 12/31/2018	14,594	0	(974)	(15,568)	(6,227)	(6,227)
Smith, John -- Scheduled Withdrawal Account - 3						
01/01/2018 12/31/2018	0	0	(1,499)	(1,499)	(600)	(600)
Smith, John -- Scheduled Withdrawal Account - 4: Paid 2						
01/01/2018 12/31/2018	17,148	0	0	(17,148)	(6,859)	(6,859)
Participant Total:	31,742	55,000	(171,437)	(148,179)	(59,272)	(59,272)
Total @ 12/31/2018:	60,259	82,500	(309,334)	(287,093)	(114,837)	(114,837)

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

EMPLOYER: Sample Client

REPORT: Plan Design Assumptions

FOR THE PERIOD: 01/01/2018 through 12/31/2018

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: Plan Participant Summary

FOR THE PERIOD: 01/01/2018 through 12/31/2018

<u>Participant</u>	<u>Date Of Birth</u>	<u>Date Of Hire</u>	<u>Date Of Entry</u>	<u>Status</u>
Doe, Jill	01/01/1971	01/01/2005	01/01/2007	Active
Johnson, Carl	02/03/1973	03/01/2005	01/01/2007	Active
Johnson, Matt	06/05/1962	08/01/2003	01/01/2007	Active
Jones, Bob	01/01/1966	01/01/2000	01/01/2003	Active
Smith, John	01/01/1955	01/01/2000	01/01/2003	Active

EMPLOYER: Sample Client

REPORT: Total Account Balance Summary

FOR THE PERIOD: 01/01/2018 through 12/31/2018

	Starting Balance	Distributions	Deferrals/ Contributions	Earnings/ Losses	Ending Balance
Doe, Jill	294,911	0	27,500	(22,218)	300,193
Employee Deferral Account	154,014	0	10,000	(11,230)	152,784
Employer Match Account	83,072	0	2,500	(5,791)	79,781
Scheduled Withdrawal Account - 1: Paid	19,275	0	0	(1,290)	17,985
Scheduled Withdrawal Account - 2	19,275	0	5,000	(1,750)	22,525
Scheduled Withdrawal Account - 3	19,275	0	5,000	(1,750)	22,525
Scheduled Withdrawal Account - 4	0	0	5,000	(407)	4,593
Johnson, Carl	337,528	28,517	0	(26,261)	282,750
Employee Deferral Account	121,840	0	0	(10,329)	111,511
Employer Match Account	92,935	0	0	(7,928)	85,008
Scheduled Withdrawal Account - 1: Paid	85,552	28,517	0	(4,853)	52,181
Scheduled Withdrawal Account - 2	37,201	0	0	(3,151)	34,050
Johnson, Matt	492,378	0	0	(43,439)	448,940
Employee Deferral Account	191,607	0	0	(16,912)	174,694
Employer Match Account	154,213	0	0	(14,317)	139,896
Scheduled Withdrawal Account - 2	51,065	0	0	(4,309)	46,756
Scheduled Withdrawal Account - 3	95,494	0	0	(7,900)	87,594
Jones, Bob	686,754	0	0	(45,979)	640,775
Employee Deferral Account	341,428	0	0	(22,859)	318,569
Employer Match Account	134,216	0	0	(8,986)	125,230
Scheduled Withdrawal Account - 1	61,626	0	0	(4,126)	57,500
Scheduled Withdrawal Account - 2	49,828	0	0	(3,336)	46,492
Scheduled Withdrawal Account - 3	49,828	0	0	(3,336)	46,492
Scheduled Withdrawal Account - 4	49,828	0	0	(3,336)	46,492
Smith, John	1,063,378	31,742	55,000	(171,437)	915,199
Employee Deferral Account	655,771	0	25,000	(115,094)	565,676
Employer Match Account	238,855	0	5,000	(41,372)	202,482
Scheduled Withdrawal Account - 1	93,185	0	12,500	(11,484)	94,201
Scheduled Withdrawal Account - 2	0	0	12,500	(1,013)	11,487
Scheduled Withdrawal Account - 2: Paid	43,783	14,594	0	(974)	28,215
Scheduled Withdrawal Account - 3	14,638	0	0	(1,499)	13,138
Scheduled Withdrawal Account - 4: Paid 2	17,148	17,148	0	0	0

Total @ 12/31/2018:	2,874,950	60,259	82,500	(309,334)	2,587,857
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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)
01/01/2016	12/31/2016	40.00%	45,737	280,416	18,295	112,167	50,280	(145,412)
01/01/2017	12/31/2017	40.00%	52,181	481,742	20,872	192,697	51,000	(269,354)
01/01/2018	12/31/2018	40.00%	60,259	(287,093)	24,104	(114,837)	45,000	181,100
Total @ 12/31/2018:			286,368	2,587,857	114,547	1,035,143	790,832	(933,703)

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
01/01/2015	12/31/2015	0	8,400	1,851	10,251	4,101	4,101	117,832
01/01/2016	12/31/2016	0	0	7,581	7,581	3,032	3,032	125,413
01/01/2017	12/31/2017	0	0	28,602	28,602	11,441	11,441	154,014
Account Total:		0	83,900	70,114	154,014	61,606	61,606	154,014
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
01/01/2015	12/31/2015	0	4,200	(528)	3,672	1,469	1,469	61,185
01/01/2016	12/31/2016	0	0	8,191	8,191	3,276	3,276	69,375
01/01/2017	12/31/2017	0	0	13,697	13,697	5,479	5,479	83,072
Account Total:		0	36,950	46,122	83,072	33,229	33,229	83,072
Doe, Jill -- Scheduled Withdrawal Account - 1: Paid								
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
01/01/2015	12/31/2015	0	0	827	827	331	331	14,096
01/01/2016	12/31/2016	0	0	967	967	387	387	15,062
01/01/2017	12/31/2017	0	0	4,213	4,213	1,685	1,685	19,275
Account Total:		0	7,500	11,775	19,275	7,710	7,710	19,275
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
01/01/2015	12/31/2015	0	0	827	827	331	331	14,096
01/01/2016	12/31/2016	0	0	967	967	387	387	15,062
01/01/2017	12/31/2017	0	0	4,213	4,213	1,685	1,685	19,275
Account Total:		0	7,500	11,775	19,275	7,710	7,710	19,275

Doe, Jill -- Scheduled Withdrawal Account - 3

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
01/01/2011	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
01/01/2015	12/31/2015	0	0	827	827	331	331	14,096
01/01/2016	12/31/2016	0	0	967	967	387	387	15,062
01/01/2017	12/31/2017	0	0	4,213	4,213	1,685	1,685	19,275
Account Total:		0	7,500	11,775	19,275	7,710	7,710	19,275
Participant Total:		0	143,350	151,561	294,911	117,965	117,965	294,911
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
01/01/2014	12/31/2014	0	2,500	9,057	11,557	4,623	4,623	86,498
01/01/2015	12/31/2015	0	2,500	(920)	1,580	632	632	88,078
01/01/2016	12/31/2016	0	0	16,263	16,263	6,505	6,505	104,341
01/01/2017	12/31/2017	0	0	17,499	17,499	7,000	7,000	121,840
Account Total:		0	52,500	69,340	121,840	48,736	48,736	121,840
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
01/01/2015	12/31/2015	0	15,000	(614)	14,386	5,754	5,754	67,170
01/01/2016	12/31/2016	0	0	12,472	12,472	4,989	4,989	79,642
01/01/2017	12/31/2017	0	0	13,293	13,293	5,317	5,317	92,935
Account Total:		0	53,000	39,935	92,935	37,174	37,174	92,935
Johnson, Carl -- Scheduled Withdrawal Account - 1: Paid								
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
01/01/2015	12/31/2015	0	0	(1,140)	(1,140)	(456)	(456)	103,403
01/01/2016	12/31/2016	20,681	0	15,004	(5,677)	(2,271)	(2,271)	97,726
01/01/2017	12/31/2017	24,432	0	12,257	(12,175)	(4,870)	(4,870)	85,552
Account Total:		45,112	62,500	68,164	85,552	34,221	34,221	85,552
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

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
01/01/2015	12/31/2015	0	0	(289)	(289)	(116)	(116)	26,893
01/01/2016	12/31/2016	0	0	4,962	4,962	1,985	1,985	31,855
01/01/2017	12/31/2017	0	0	5,346	5,346	2,138	2,138	37,201
Account Total:		0	15,000	22,201	37,201	14,880	14,880	37,201

Participant Total:		45,112	183,000	199,640	337,528	135,011	135,011	337,528
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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
01/01/2015	12/31/2015	0	0	(1,699)	(1,699)	(679)	(679)	141,633
01/01/2016	12/31/2016	0	0	17,198	17,198	6,879	6,879	158,831
01/01/2017	12/31/2017	0	0	32,776	32,776	13,110	13,110	191,607
Account Total:		0	82,850	108,757	191,607	76,643	76,643	191,607

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
01/01/2015	12/31/2015	0	10,000	(852)	9,148	3,659	3,659	113,925
01/01/2016	12/31/2016	0	0	13,678	13,678	5,471	5,471	127,603
01/01/2017	12/31/2017	0	0	26,610	26,610	10,644	10,644	154,213
Account Total:		0	77,600	76,613	154,213	61,685	61,685	154,213

Johnson, Matt -- Scheduled Withdrawal Account - 1: Paid

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

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
01/01/2012	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
01/01/2015	12/31/2015	0	1,200	(700)	500	200	200	37,789
01/01/2016	12/31/2016	0	0	4,630	4,630	1,852	1,852	42,419
01/01/2017	12/31/2017	0	0	8,646	8,646	3,458	3,458	51,065
Account Total:		0	23,200	27,865	51,065	20,426	20,426	51,065

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
01/01/2015	12/31/2015	0	0	(1,396)	(1,396)	(558)	(558)	70,684
01/01/2016	12/31/2016	0	0	8,691	8,691	3,476	3,476	79,375
01/01/2017	12/31/2017	0	0	16,120	16,120	6,448	6,448	95,494
Account Total:		0	37,050	58,444	95,494	38,198	38,198	95,494

Johnson, Matt -- Scheduled Withdrawal Account - 4: Paid

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: Paid

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	310,700	284,438	492,378	196,951	196,951	492,378
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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

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
01/01/2011	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
01/01/2015	12/31/2015	0	0	4,089	4,089	1,636	1,636	252,767
01/01/2016	12/31/2016	0	0	18,445	18,445	7,378	7,378	271,211
01/01/2017	12/31/2017	0	0	70,217	70,217	28,087	28,087	341,428
Account Total:		0	104,300	237,128	341,428	136,571	136,571	341,428

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
01/01/2015	12/31/2015	0	0	1,610	1,610	644	644	99,364
01/01/2016	12/31/2016	0	0	7,244	7,244	2,897	2,897	106,608
01/01/2017	12/31/2017	0	0	27,608	27,608	11,043	11,043	134,216
Account Total:		0	43,400	90,816	134,216	53,686	53,686	134,216

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
01/01/2015	12/31/2015	0	0	756	756	302	302	45,568
01/01/2016	12/31/2016	0	0	3,841	3,841	1,536	1,536	49,409
01/01/2017	12/31/2017	0	0	12,217	12,217	4,887	4,887	61,626
Account Total:		0	25,000	36,626	61,626	24,650	24,650	61,626

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
01/01/2015	12/31/2015	0	0	612	612	245	245	36,844
01/01/2016	12/31/2016	0	0	3,103	3,103	1,241	1,241	39,947
01/01/2017	12/31/2017	0	0	9,881	9,881	3,952	3,952	49,828
Account Total:		0	20,000	29,828	49,828	19,931	19,931	49,828

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 -- 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
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
01/01/2015	12/31/2015	0	0	612	612	245	245	36,844
01/01/2016	12/31/2016	0	0	3,103	3,103	1,241	1,241	39,947
01/01/2017	12/31/2017	0	0	9,881	9,881	3,952	3,952	49,828
Account Total:		0	20,000	29,828	49,828	19,931	19,931	49,828
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
01/01/2015	12/31/2015	0	0	612	612	245	245	36,844
01/01/2016	12/31/2016	0	0	3,103	3,103	1,241	1,241	39,947
01/01/2017	12/31/2017	0	0	9,881	9,881	3,952	3,952	49,828
Account Total:		0	20,000	29,828	49,828	19,931	19,931	49,828
Participant Total:		0	232,700	454,054	686,754	274,701	274,701	686,754
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
01/01/2015	12/31/2015	0	62,500	37,914	100,414	40,165	40,165	428,203
01/01/2016	12/31/2016	0	58,800	45,090	103,890	41,556	41,556	532,092
01/01/2017	12/31/2017	0	50,000	73,678	123,678	49,471	49,471	655,771
Account Total:		0	397,253	258,518	655,771	262,308	262,308	655,771
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

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	
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
01/01/2015	12/31/2015	0	18,000	16,416	34,416	13,767	13,767	173,768
01/01/2016	12/31/2016	0	18,000	18,704	36,704	14,682	14,682	210,472
01/01/2017	12/31/2017	0	0	28,383	28,383	11,353	11,353	238,855
Account Total:		0	133,900	104,955	238,855	95,542	95,542	238,855

Smith, John -- Scheduled Withdrawal Account - 1

01/01/2015	12/31/2015	0	32,500	1,384	33,884	13,554	13,554	33,884
01/01/2016	12/31/2016	0	12,500	3,355	15,855	6,342	6,342	49,739
01/01/2017	12/31/2017	0	35,000	8,446	43,446	17,378	17,378	93,185
Account Total:		0	80,000	13,185	93,185	37,274	37,274	93,185

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
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: Paid

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
01/01/2015	12/31/2015	0	0	5,785	5,785	2,314	2,314	57,943
01/01/2016	12/31/2016	11,349	0	4,295	(7,055)	(2,822)	(2,822)	50,888
01/01/2017	12/31/2017	12,722	0	5,617	(7,105)	(2,842)	(2,842)	43,783
Account Total:		24,072	40,727	27,128	43,783	17,513	17,513	43,783

Smith, John -- Scheduled Withdrawal Account - 3

01/01/2016	12/31/2016	0	12,500	0	12,500	5,000	5,000	12,500
01/01/2017	12/31/2017	0	0	2,138	2,138	855	855	14,638
Account Total:		0	12,500	2,138	14,638	5,855	5,855	14,638

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
01/01/2015	12/31/2015	2,378	0	36	(2,342)	(937)	(937)	0

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
Account Total:		6,225	5,000	1,225	0	0	0	0
Smith, John -- Scheduled Withdrawal Account - 4: Paid 2								
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
01/01/2015	12/31/2015	0	0	2,169	2,169	867	867	37,266
01/01/2016	12/31/2016	12,397	0	2,435	(9,962)	(3,985)	(3,985)	27,304
01/01/2017	12/31/2017	13,652	0	3,496	(10,156)	(4,062)	(4,062)	17,148
Account Total:		26,049	31,726	11,470	17,148	6,859	6,859	17,148
Smith, John -- Scheduled Withdrawal Account - 5: Paid								
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
01/01/2015	12/31/2015	1,179	0	260	(919)	(368)	(368)	2,619
01/01/2016	12/31/2016	1,309	0	66	(1,243)	(497)	(497)	1,376
01/01/2017	12/31/2017	1,376	0	0	(1,376)	(550)	(550)	0
Account Total:		3,864	3,000	864	0	0	0	0
Participant Total:		78,237	718,153	423,463	1,063,378	425,351	425,351	1,063,378
Total @ 12/31/2017:		226,109	1,587,903	1,513,156	2,874,950	1,149,980	1,149,980	

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

EMPLOYER: Sample Client

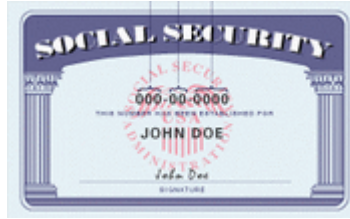
REPORT: Historical Accounting Entries (All Participants)

CALCULATION METHOD: ASC 710 - Immediate Recognition

Period From	To	(CR) Cash [Benefits Paid]	(DR) Deferred Comp Expense	(DR) Interest Cost	(CR) Deferred Comp Liability	(DR) Deferred Tax Asset	(CR) Deferred Tax Expense	Accrued Liability
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
01/01/2015	12/31/2015	3,558	154,300	68,453	219,195	87,678	87,678	2,112,791
01/01/2016	12/31/2016	45,737	101,800	224,353	280,416	112,167	112,167	2,393,207
01/01/2017	12/31/2017	52,181	85,000	448,923	481,742	192,697	192,697	2,874,950
Total @ 12/31/2017:		226,109	1,587,903	1,513,156	2,874,950	1,149,980	1,149,980	

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

EMPLOYER: Sample Client
REPORT: Social Security Sweep Report
DATE PREPARED: 03/15/2019



	<u>Last Name</u>	<u>First Name</u>	<u>SSN Value</u>	<u>Date of Birth</u>	<u>Date Notified</u>
Active	Doe	Jill	xxx-xx-5678	01/01/1971	
	Johnson	Carl	xxx-xx-1111	02/03/1973	
	Johnson	Matt	xxx-xx-7777	06/05/1962	
	Jones	Bob	xxx-xx-6666	01/01/1966	
	Jones	Jessica	xxx-xx-9999	01/02/1920	

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.