

			DECHANING	BALANOLO
Old GL #	AMS 360 GL #	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
		ASSETS		Enter credit balances preceded by a minus (-) sign in this column.
	11110000	Petty Cash		
	11120000	Premium Trust Account		
	11130000	Operating Account 1		
	11140000	Operating Account 2		
	11150000	Interbank Transfers		
	11170000	Bank Holding Account		
	11190000	Bank Reconciliation Adjustments		
	11211000	AR - Agency Business		
	11212000	Deferred Standard AR - Agency Business		
	11213000	Deferred Binder AR - Agency Business		
	11221000	AR - Broker Business		
	11222000	Deferred Standard AR - Broker Business		
	11223000	Deferred Binder AR - Broker Business		
	11224000	Deferred Broker Commissions		
	11231000	AR - Finance Companies		
	11232000	Deferred Standard AR - Finance Companies		
	11233000	Deferred Binder AR - Finance Companies		
	11241000	DB Comm Receivable - Insurance Companies		
	11242000	DB Comm Receivable - Brokerage Companies		
	11243000	* Conv DB Comm Receivable - Insurance Co		



Old GL #	AMS 360 GL #	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
	11244000	* Conv DB Comm Receivable - Brokerage Co		
	11290000	Conversion Receivables Differences		
	11310000	Note Receivable 1		
	11350000	Interdivision Transfer		
	11410000	Prepaid Expenses - Insurance		
	11420000	Prepaid Expenses - Lease		
	11430000	Prepaid Expenses - Advertising		
	11440000	Prepaid Expenses - Other		
	11500000	Cash Value Life Insurance		
	11600000	Memberships -		
	11700000	Savings		
	11800000	Security Investments		
	13110000	Automobiles		
	13120000	Allowance for Depreciation - Automobiles	_	
	13210000	Furniture & Fixtures	_	
	13220000	Allowance for Depreciation - F & F		-
	13310000	Buildings		
	13320000	Allowance for Depreciation - Buildings		
	13410000	Leasehold Improvements		
	13420000	Allowance for Depreciation - Improvement		
	13500000	Land	_	
	18100000	- Goodwill	_	
		Note: Use blank lines below to plan for additional asset accounts needed by your agency.		



Old GL #	AMS 360 GL #	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	
		Column Totals for Assets TOTAL ASSETS $\rightarrow$	0.00	0.00	
		IOTAL ASSETS -	0.00		



Old GL#			<u>BEGINNING BALANGEO</u>	
	AMS 360 GL #	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
		LIABILITIES		
	21111000	Accounts Payable to Insurance Companies		
	21112000	Accounts Payable to Brokerage Companies		
	21113000	* Conv Accounts Payable to Insurance Co		
	21114000	* Conv Accounts Payable to Brokerage Co		
	21118000	* Conv Accounts Payable to Fee Co		
	21119000	Accounts Payable to Fee Companies		
	21121000	DB Deposits Payable -Insurance Companies		
	21122000	DB Deposits Payable -Brokerage Companies		
	21123000	* Conv DB Deposits Payable -Insurance Co		
	21124000	* Conv DB Deposits Payable -Brokerage Co		
	21125000	DB Deposits Payable - Finance Companies		
	21126000	* Conv DB Deposits Payable - Finance Co		
	21131000	Commissions Payable - Agency Business		
	21132000	Deferred AB Comm Exp - Agency Business		
	21133000	Deferred DB Comm Exp - Agency Business		
	21134000	* Conv Commissions Payable - Agency Bus		
	21135000	Commissions Payable - Broker Business		
	21136000	Deferred AB Comm Exp - Broker Business		
	21137000	Deferred DB Comm Exp - Broker Business		
	21138000	* Conv Commissions Payable - Broker Bus		
	21139000	Employee Draw		
	21140000	Accounts Payable - Other		
	21150000	Vendor Payable		
	21160000	Employee Expenses and Reimbursements		
	21211000	Federal Income Tax Withheld - Employee		
	21212000	FICA Withheld - Employee		



	AMS 360			
Old GL #	<u>GL #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
	21213000	State Income Tax Withheld - Employee		
	21214000	County Income Tax Withheld-Employee		
	21215000	City Income Tax Withheld - Employee		
	21221000	Accrued Federal Income Tax - Company		
	21222000	Accrued FICA - Company		
	21223000	Accrued State Income Tax - Company		
	21224000	Accrued County Income Tax - Company		
	21225000	Accrued City Income Tax - Company		
	21226000	Accrued UCC Tax - Company		
	21230000	State Taxes Payable		
	21300000	Accrued Expenses		
	21350000	Accrued Vendor Payables		
	21410000	Deferred AB Comm Inc-Insurance Companies		
	21420000	Deferred AB Comm Inc-Brokerage Companies		
	21430000	Deferred Agency Fee Income		
	21450000	Deferred L&H AB Comm Inc-Insurance Companies		
	21455000	Deferred L&H AB Comm Inc-Brokerage Companies		
	21460000	Deferred Other AB Comm Inc-Insurance Companies		
	21465000	Deferred Other AB Comm Inc-Brokerage Companies		
	21470000	Deferred FS AB Comm Inc-Insurance Companies		
	21475000	Deferred FS AB Comm Inc-Brokerage Companies		
	21480000	Deferred Late Charge Income - Agency Bus		
	21490000	Deferred Late Charge Income - Broker Bus		
	21600000	Dividends Declared		



	AMS 360			
Old GL #	<u>GL #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
	21710000	ST Note Payable 1		
	25110000	LT Note Payable 1		
	25200000	Real Estate & Rentals		
		Note: Use blank lines below to plan for additional Liability accounts needed by your agency.		
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			· · · ·	
			<u> </u>	
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			<u> </u>	
Old GL #	AMS 360 GL #	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
		EQUITY		
	31100000	Capital (Sole Prop or Partnership)		
	31200000	Preferred Stock		
	31300000	Common Stock		
	31400000	Premium On Preferred Stock		
	31500000	Dividend On Preferred Stock		
	31600000	Premium On Common Stock		
	31700000	Dividend On Common Stock		
	31800000	Additional Paid in Capital		
_	35100000	Retained Earnings		
_	38100000	Drawing (Sole Prop or Partnership)		
_	38200000	Treasury Stock		
		Note: Use blank lines below to plan for additional Equity accounts needed by your agency.		
		Column Totals for Liabilities + Owner's Equity	0.00	(
		TOTAL LIABILITIES + OWNER'S EQUITY →	0.00	



			<u>BEOMAING E</u>	
d GL#	AMS 360 GL #	<u>Description</u>	<u>Debit</u>	Cred
		INCOME		
	40111000	P&C AB Commission Inc - Insurance Co		
	40112000	P&C AB Commission Inc - Brokerage Co		
	40113000	* P&C Conv AB Commission Inc - Ins Co		
	40114000	* P&C Conv AB Commission Inc - Brok Co		
	40121000	P&C DB Commission Inc - Insurance Co		
	40122000	P&C DB Commission Inc - Brokerage Co		
	40123000	* P&C Conv DB Commission Inc - Ins Co		
	40124000	* P&C Conv DB Commission Inc - Brok Co		
	40211000	L&H AB Commission Inc - Insurance Co		
	40212000	L&H AB Commission Inc - Brokerage Co		
	40213000	* L&H Conv AB Commission Inc - Ins Co		
	40214000	* L&H Conv AB Commission Inc - Brok Co		
	40221000	L&H DB Commission Inc - Insurance Co		
	40222000	L&H DB Commission Inc - Brokerage Co		
	40223000	* L&H Conv DB Commission Inc - Ins Co		
	40224000	* L&H Conv DB Commission Inc - Brok Co		
	40311000	Other AB Commission Inc - Insurance Co		
	40312000	Other AB Commission Inc - Brokerage Co		
	40313000	* Other Conv AB Commission Inc - Ins Co		
	40314000	* Other Conv AB Commission Inc - Brok Co		
	40321000	Other DB Commission Inc - Insurance Co		
	40322000	Other DB Commission Inc - Brokerage Co		
	40323000	* Other Conv DB Commission Inc - Ins Co		
	40324000	* Other Conv DB Commission Inc - Brok Co		
	40411000	FS AB Commission Inc - Insurance Co		
	40412000	FS AB Commission Inc - Brokerage Co		_



014 01 #	AMS 360	Deceription	Dobit	Cradit
Old GL #	<u>GL #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
	40413000	* FS Conv AB Commission Inc - Ins Co		
	40414000	* FS Conv AB Commission Inc - Brok Co		
	40421000	FS DB Commission Inc - Insurance Co		
	40422000	FS DB Commission Inc - Brokerage Co		
	40423000	* FS Conv DB Commission Inc - Ins Co		
	40424000	* FS Conv DB Commission Inc - Brok Co		-
	40500000	Life Insurance Commission		
	40600000	Accident & Health Commission		
	40700000	Assigned Risk Commission		
	40800000	Countersigning Commission		
	40810000	Average Comm Adjustment / Contingency Comm		
	40820000	Mutual Fund Commission		
	40830000	Real Estate Commission		
	40840000	Rental Income		
	41111000	Late Charge Income - Agency Business		
	41112000	Late Charge Income - Broker Business		
	41113000	* Conv Late Charge Income - Agency Bus		
	41114000	* Conv Late Charge Income - Broker Bus		
	41120000	Recoveries of Bad Debts		
	41130000	Agency Fee Income	_	
	41140000	* Conv Agency Fee Income		
	41150000	Finance Charge Income		
	41210000	Late Charges Waived		
	41220000	Small Balances Waived		
		Note: Use blank lines below to plan for additional Income accounts needed by your agency.		



Old GL #	AMS 360 GL #	<u>Description</u>		<u>Debit</u>	<u>Credit</u>
			Column Totals for Income	0.00	0.00
			TOTAL INCOME →	0.0	00



014 01 #	AMS 360 GL #	Deceriation	Dobit	Cradit
Old GL #	<u>GL #</u>	<u>Description</u> SALES EXPENSE	<u>Debit</u>	<u>Credit</u>
	54440000			
	51110000	AB Commission Expense - Agency Business		
	51120000	AB Commission Expense - Broker Business		
	51130000	* Conv AB Commission Expense - Agency Bus		
	51140000	* Conv AB Commission Expense - Broker Bus		
	51210000	DB Commission Expense - Agency Business		
	51220000	DB Commission Expense - Broker Business		
	51230000	* Conv DB Commission Expense - Agency Bus		
	51240000	* Conv DB Commission Expense - Broker Bus		
	52000000	Advertising		
	53100000	Automobile Maintenance		
	53200000	Automobile Depreciation		
	53300000	Automobile Lease		
	53400000	Entertainment & Promotion		
	53500000	Postage (Advertising)		
		Note: Use blank lines below to plan for additional Sales Expense accounts needed by your agency.		
		Expense decounts needed by your agency.		



			<u>BEOMAINO B</u>	ALANOLO
Old GL#	AMS 360 GL #	<u>Description</u>	<u>Debit</u>	Credit
		ADMINISTRATIVE EXPENSE		
	61100000	Executive Salaries		
	61200000	Office Salaries		
	61300000	Other Salaries		
	62000000	Accounting & Legal		
	62100000	Office Automation Systems		
	62200000	Bad Debts		
	62300000	Bank Charges		
	62400000	Contributions & Charitable Donations		
	62500000	Depreciation and Amortization		
	62600000	Dues and Subscriptions		
	62710000	Insurance - Property & Casualty		
	62720000	Insurance - Group Hospitalization		
	62730000	Insurance - Group Life		
	62740000	Insurance - Group Disability		
	62750000	Insurance - Keyman & Other		
	62800000	Interest		
	62900000	Leased Equipment		
	63000000	Licenses & Permits		
	63100000	Office Supplies & Printing		
	63200000	Postage		
	63300000	Profit Sharing Trust Fund	<u> </u>	
	63400000	Rent		
	63500000	Repair & Maintenance		
	63610000	Taxes - FICA		
	63620000	Taxes - UCC		
	63630000	Taxes - Property		



	<b>AMS 360</b>			
Old GL #	<u>GL #</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
	63640000	Taxes - Income		
	63650000	Taxes - Business State		
	63660000	Taxes - Business City		
	63670000	Taxes - Business County		
	63700000	Telephone		-
	63800000	Travel		-
	63900000	Utilities		
	64000000	Misc expense		
	7100000	Other Income Detail		
	8100000	Other Expense Detail		
	9100000	Tax Detail		
		Note: Use blank lines below to plan for additional Administrative Expense accounts needed by your agency.		
		Column Totals for Salas & Administrative Evmans	0.00	0.00
		Column Totals for Sales & Administrative Expense		1
		TOTAL SALES & ADMINISTRATIVE EXPENSE $ ightarrow$	0.0	00



#### **BEGINNING BALANCES**

Old GL#	AMS 360 GL #	<u>Description</u>	<u>Debit</u>	Credit
			Balancing	
			Total Assets + (Liabilities + Equity) = Balance Sheet	0.00
			Total Income + Expenses = Income & Expense Statement)	0.00
			TOTAL Balance Sheet & Income & Expense Statement	0.00

**Balancing Note:** Total of all entries must balance to zero. If they do not, check for data entry errors: (wrong number keyed, transposition, or debit entered for a credit or *vice/versa*. If you still can't balance, check with your Agency Accountant.