

Chart of Accounts

GL Number	Account Description	Type	Level
10000000	ASSETS	Group	1
11000000	Current Assets	Group	2
11100000	Cash Accounts	Group	3
11110000	Petty Cash	Detail	4
11120000	Premium Trust Account	Detail	4
11121000	Wachovia Operating	Detail	4
11122000	Wachovia Trust	Detail	4
11125000	Bank of America Trust	Detail	4
11125001	bank of seattle	Detail	4
11126001	Bank of Hawaii	Detail	4
11126002	Pankaj Bank	Detail	4
11126003	Bank of Banks for test	Detail	4
11128000	Bank of West Trust	Detail	4
11129015	Bank of P2	Detail	4
11130000	Operating Account 1	Detail	4
11135000	Vertafore Trust	Detail	4
11138000	Vertafore Operating	Detail	4
11140000	Operating Account 2	Detail	4
11145000	Operating Account	Detail	4
11150000	Interbank Transfers	Detail	4
11170000	Bank Holding Account	Detail	4
11190000	Bank Reconciliation Adjustments	Detail	4
11200000	Accounts Receivable	Group	3
11210000	Accounts Receivable - Agency Business	Group	4
11211000	AR - Agency Business	Detail	5
11212000	Deferred Standard AR - Agency Business	Detail	5
11213000	Deferred Binder AR - Agency Business	Detail	5
11220000	Accounts Receivable - Broker Business	Group	4
11221000	AR - Broker Business	Detail	5
11222000	Deferred Standard AR - Broker Business	Detail	5
11223000	Deferred Binder AR - Broker Business	Detail	5
11224000	Deferred Broker Commissions	Detail	5
11230000	Accounts Receivable - Finance Companies	Group	4
11231000	AR - Finance Companies	Detail	5
11232000	Deferred Standard AR - Finance Companies	Detail	5
11233000	Deferred Binder AR - Finance Companies	Detail	5
11240000	Direct Bill Commissions Receivable	Group	4
11241000	DB Comm Receivable - Insurance Companies	Detail	5
11242000	DB Comm Receivable - Brokerage Companies	Detail	5
11243000	Conv DB Comm Receivable - Insurance Co	Detail	5
11244000	Conv DB Comm Receivable - Brokerage Co	Detail	5
11290000	Conversion Receivables Differences	Detail	4
11300000	Notes Receivable	Group	3
11310000	Note Receivable 1	Detail	4
11400000	Prepaid Expenses	Group	3
11410000	Prepaid Expenses - Insurance	Detail	4
11420000	Prepaid Expenses - Lease	Detail	4
11430000	Prepaid Expenses - Advertising	Detail	4
11440000	Prepaid Expenses - Other	Detail	4
11500000	Cash Value Life Insurance	Detail	3
11600000	Memberships	Detail	3
11700000	Erebor Bank	Detail	3
11800000	Security Investments	Detail	3
11900000	Interdivision Transfers	Detail	3
13000000	Fixed Assets	Group	2
13100000	Automobiles	Group	3
13110000	Automobiles	Detail	4

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GL Number	Account Description	Type	Level
13120000	Allowance for Depreciation - Automobiles	Detail	4
13200000	Furniture & Fixtures	Group	3
13210000	Furniture & Fixtures	Detail	4
13220000	Allowance for Depreciation - F & F	Detail	4
13300000	Buildings	Group	3
13310000	Buildings	Detail	4
13320000	Allowance for Depreciation - Buildings	Detail	4
13400000	Leasehold Improvements	Group	3
13410000	Leasehold Improvements	Detail	4
13420000	Allowance for Depreciation - Improvement	Detail	4
13500000	Land	Detail	3
18000000	Other Assets	Group	2
18100000	Goodwill	Detail	3
20000000	LIABILITIES	Group	1
21000000	Current Liabilities	Group	2
21100000	Accounts Payable	Group	3
21110000	Accounts Payable to Companies	Group	4
21111000	Accounts Payable to Insurance Companies	Detail	5
21112000	Accounts Payable to Brokerage Companies	Detail	5
21113000	Conv Accounts Payable to Insurance Co	Detail	5
21114000	Conv Accounts Payable to Brokerage Co	Detail	5
21118000	Conv Accounts Payable to Fee Co	Detail	4
21119000	Accounts Payable to Fee Companies	Detail	4
21120000	Deposits Payable to Companies	Group	4
21121000	DB Deposits Payable -Insurance Companies	Detail	5
21122000	DB Deposits Payable -Brokerage Companies	Detail	5
21123000	Conv DB Deposits Payable -Insurance Co	Detail	5
21124000	Conv DB Deposits Payable -Brokerage Co	Detail	5
21125000	DB Deposits Payable - Finance Companies	Detail	5
21126000	Conv DB Deposits Payable - Finance Co	Detail	5
21130000	Commissions Payable - All Business	Group	4
21131000	Commissions Payable - Agency Business	Detail	5
21132000	Deferred AB Comm Exp - Agency Business	Detail	5
21133000	Deferred DB Comm Exp - Agency Business	Detail	5
21134000	Conv Commissions Payable - Agency Bus	Detail	5
21135000	Commissions Payable - Broker Business	Detail	5
21136000	Deferred AB Comm Exp - Broker Business	Detail	5
21137000	Deferred DB Comm Exp - Broker Business	Detail	5
21138000	Conv Commissions Payable - Broker Bus	Detail	5
21139000	Employee Draw	Detail	5
21140000	Accounts Payable - Other	Detail	4
21150000	Vendor Payable	Detail	4
21160000	Employee Expenses and Reimbursements	Detail	4
21200000	Taxes	Group	3
21210000	Taxes - Employee Withholding	Group	4
21211000	Federal Income Tax Withheld - Employee	Detail	5
21212000	FICA Withheld - Employee	Detail	5
21213000	State Income Tax Withheld - Employee	Detail	5
21214000	County Income Tax Withheld-Employee	Detail	5
21215000	City Income Tax Withheld - Employee	Detail	5
21220000	Taxes - Company Accruals	Group	4
21221000	Accrued Federal Income Tax - Company	Detail	5
21222000	Accrued FICA - Company	Detail	5
21223000	Accrued State Income Tax - Company	Detail	5
21224000	Accrued County Income Tax - Company	Detail	5
21225000	Accrued City Income Tax - Company	Detail	5
21226000	Accrued UCC Tax - Company	Detail	5

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GL Number	Account Description	Type	Level
21230000	State Taxes Payable	Detail	4
21300000	Accrued Expenses	Detail	3
21350000	Accrued Vendor Payables	Detail	3
21400000	Deferred Income	Group	3
21410000	Deferred AB Comm Inc-Insurance Companies	Detail	4
21420000	Deferred AB Comm Inc-Brokerage Companies	Detail	4
21430000	Deferred Agency Fee Income	Detail	4
21450000	Deferred L&H AB Comm Inc-Insurance Companies	Detail	4
21455000	Deferred L&H AB Comm Inc-Brokerage Companies	Detail	4
21460000	Deferred Other AB Comm Inc-Insurance Companies	Detail	4
21465000	Deferred Other AB Comm Inc-Brokerage Companies	Detail	4
21470000	Deferred FS AB Comm Inc-Insurance Companies	Detail	4
21475000	Deferred FS AB Comm Inc-Brokerage Companies	Detail	4
21480000	Deferred Late Charge Income - Agency Bus	Detail	4
21490000	Deferred Late Charge Income - Broker Bus	Detail	4
21600000	Dividends Declared	Detail	3
21700000	Notes Payable - Short term	Group	3
21710000	ST Note Payable 1	Detail	4
25000000	Long Term Liabilities	Group	2
25100000	Notes Payable - Long term	Group	3
25110000	LT Note Payable 1	Detail	4
25200000	Real Estate & Rentals	Detail	3
30000000	EQUITY	Group	1
31000000	Paid In Capital	Group	2
31100000	Capital (Sole Prop or Partnership)	Detail	3
31200000	Preferred Stock	Detail	3
31300000	Common Stock	Detail	3
31400000	Premium On Preferred Stock	Detail	3
31500000	Dividend On Preferred Stock	Detail	3
31600000	Premium On Common Stock	Detail	3
31700000	Dividend On Common Stock	Detail	3
31800000	Additional Paid in Capital	Detail	3
35000000	Retained Earnings	Group	2
35100000	Retained Earnings	Detail	3
38000000	Equity - Other	Group	2
38100000	Drawing (Sole Prop or Partnership)	Detail	3
38200000	Treasury Stock	Detail	3
40000000	INCOME	Group	1
40100000	Property & Casualty Commission	Group	2
40110000	P&C Agency Bill Commission Income	Group	3
40111000	P&C AB Commission Inc - Insurance Co	Detail	4
40112000	P&C AB Commission Inc - Brokerage Co	Detail	4
40113000	P&C Conv AB Commission Inc - Ins Co	Detail	4
40114000	P&C Conv AB Commission Inc - Brok Co	Detail	4
40120000	P&C Direct Bill Commission Income	Group	3
40121000	P&C DB Commission Inc - Insurance Co	Detail	4
40122000	P&C DB Commission Inc - Brokerage Co	Detail	4
40123000	P&C Conv DB Commission Inc - Ins Co	Detail	4
40124000	P&C Conv DB Commission Inc - Brok Co	Detail	4
40200000	Life and Health Commission	Group	2
40210000	L&H Agency Bill Commission Income	Group	3
40211000	L&H AB Commission Inc - Insurance Co	Detail	4
40212000	L&H AB Commission Inc - Brokerage Co	Detail	4
40213000	L&H Conv AB Commission Inc - Ins Co	Detail	4
40214000	L&H Conv AB Commission Inc - Brok Co	Detail	4
40220000	L&H Direct Bill Commission Income	Group	3
40221000	L&H DB Commission Inc - Insurance Co	Detail	4

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GL Number	Account Description	Type	Level
40222000	L&H DB Commission Inc - Brokerage Co	Detail	4
40223000	L&H Conv DB Commission Inc - Ins Co	Detail	4
40224000	L&H Conv DB Commission Inc - Brok Co	Detail	4
40300000	Other Commission	Group	2
40310000	Other Agency Bill Commission Income	Group	3
40311000	Other AB Commission Inc - Insurance Co	Detail	4
40312000	Other AB Commission Inc - Brokerage Co	Detail	4
40313000	Other Conv AB Commission Inc - Ins Co	Detail	4
40314000	Other Conv AB Commission Inc - Brok Co	Detail	4
40320000	Other Direct Bill Commission Income	Group	3
40321000	Other DB Commission Inc - Insurance Co	Detail	4
40322000	Other DB Commission Inc - Brokerage Co	Detail	4
40323000	Other Conv DB Commission Inc - Ins Co	Detail	4
40324000	Other Conv DB Commission Inc - Brok Co	Detail	4
40400000	Financial Services Commission	Group	2
40410000	FS Agency Bill Commission Income	Group	3
40411000	FS AB Commission Inc - Insurance Co	Detail	4
40412000	FS AB Commission Inc - Brokerage Co	Detail	4
40413000	FS Conv AB Commission Inc - Ins Co	Detail	4
40414000	FS Conv AB Commission Inc - Brok Co	Detail	4
40420000	FS Direct Bill Commission Income	Group	3
40421000	FS DB Commission Inc - Insurance Co	Detail	4
40422000	FS DB Commission Inc - Brokerage Co	Detail	4
40423000	FS Conv DB Commission Inc - Ins Co	Detail	4
40424000	FS Conv DB Commission Inc - Brok Co	Detail	4
40500000	Life Insurance Commission	Detail	2
40600000	Accident & Health Commission	Detail	2
40700000	Assigned Risk Commission	Detail	2
40800000	Countersigning Commission	Detail	2
40810000	Average Comm Adjustment/Contingency Comm	Detail	2
40820000	Mutual Fund Commission	Detail	2
40830000	Real Estate Commission	Detail	2
40840000	Rental Income	Detail	2
41100000	Other Income	Group	2
41110000	Late Charge Income	Group	3
41111000	Late Charge Income - Agency Business	Detail	4
41112000	Late Charge Income - Broker Business	Detail	4
41113000	Conv Late Charge Income - Agency Bus	Detail	4
41114000	Conv Late Charge Income - Broker Bus	Detail	4
41120000	Recoveries of Bad Debts	Detail	3
41130000	Agency Fee Income	Detail	3
41140000	Conv Agency Fee Income	Detail	3
41150000	Finance Charge Income	Detail	3
41200000	Income Adjustments	Group	2
41210000	Late Charges Waived	Detail	3
41220000	Small Balances Waived	Detail	3
50000000	SALES EXPENSE	Group	1
51000000	Sales Salaries & Commissions	Group	2
51100000	Agency Bill Commission Expense	Group	3
51110000	AB Commission Expense - Agency Business	Detail	4
51120000	AB Commission Expense - Broker Business	Detail	4
51130000	Conv AB Commission Expense - Agency Bus	Detail	4
51140000	Conv AB Commission Expense - Broker Bus	Detail	4
51200000	Direct Bill Commission Expense	Group	3
51210000	DB Commission Expense - Agency Business	Detail	4
51220000	DB Commission Expense - Broker Business	Detail	4
51230000	Conv DB Commission Expense - Agency Bus	Detail	4

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GL Number	Account Description	Type	Level
51240000	Conv DB Commission Expense - Broker Bus	Detail	4
52000000	Advertising	Detail	2
53000000	Automobile Expense	Group	2
53100000	Automobile Maintenance	Detail	3
53200000	Automobile Depreciation	Detail	3
53300000	Automobile Lease	Detail	3
54000000	Entertainment & Promotion	Detail	2
55000000	Postage (Advertising)	Detail	2
60000000	ADMINISTRATIVE EXPENSE	Group	1
61000000	Administrative Salaries	Group	2
61100000	Executive Salaries	Detail	3
61200000	Office Salaries	Detail	3
61300000	Other Salaries	Detail	3
62000000	Accounting & Legal	Detail	2
62100000	Office Automation Systems	Detail	2
62200000	Bad Debts	Detail	2
62300000	Bank Charges	Detail	2
62400000	Contributions & Charitable Donations	Detail	2
62500000	Depreciation and Amortization	Detail	2
62600000	Dues and Subscriptions	Detail	2
62700000	Insurance	Group	2
62710000	Insurance - Property & Casualty	Detail	3
62720000	Insurance - Group Hospitalization	Detail	3
62730000	Insurance - Group Life	Detail	3
62740000	Insurance - Group Disability	Detail	3
62750000	Insurance - Keyman & Other	Detail	3
62800000	Interest	Detail	2
62900000	Leased Equipment	Detail	2
63000000	Licenses & Permits	Detail	2
63100000	Office Supplies & Printing	Detail	2
63200000	Postage	Detail	2
63300000	Profit Sharing Trust Fund	Detail	2
63400000	Rent	Detail	2
63500000	Repair & Maintenance	Detail	2
63600000	Taxes	Group	2
63610000	Taxes - FICA	Detail	3
63620000	Taxes - UCC	Detail	3
63630000	Taxes - Property	Detail	3
63640000	Taxes - Income	Detail	3
63650000	Taxes - Business State	Detail	3
63660000	Taxes - Business City	Detail	3
63670000	Taxes - Business County	Detail	3
63700000	Telephone	Detail	2
63800000	Travel	Detail	2
63900000	Utilities	Detail	2
64000000	Misc expense	Detail	2
70000000	OTHER INCOME	Group	1
71000000	Other Income Detail	Detail	2
80000000	OTHER EXPENSE	Group	1
81000000	Other Expense Detail	Detail	2
90000000	TAXES	Group	1
91000000	Tax Detail	Detail	2